

**AGENDA for the Joint Meeting of the
Sierra County Board of Education
and the
Sierra-Plumas Joint Unified School District Governing Board**

June 21, 2023

5:00pm CLOSED Session

6:00pm Regular Session

Meeting Location:

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

Zoom for the public:

Link: <https://us02web.zoom.us/j/86895695481>

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

Webinar ID: 868 9569 5481

Board Members:

Area 1: Patty Hall – phall@spjUSD.org

Area 2: Annie Tipton (*Vice President*) – atipton@spjUSD.org

Area 3: Christina Potter – cpotter@spjUSD.org

Area 4: Kelly Champion (*President*) – kchampion@spjUSD.org

Area 5: Dorie Gayner (*Clerk*) – dgayner@spjUSD.org

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 item(s).

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 54957.6

CONFERENCE WITH LABOR NEGOTIATORS

Agency Negotiator for the Board: James Berardi, Superintendent

Employee Organizations:

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

2. Government Code 54957
PUBLIC EMPLOYMENT, District Superintendent
- F. RETURN TO OPEN SESSION and ADJOURN FOR BREAK
- G. 6:00PM – RECONVENE
- H. FLAG SALUTE
- I. REPORT OUT FROM CLOSED SESSION
- J. PRESENTATIONS
 1. Team One Networking – phones, speakers, bell systems
 2. Sierra Nevada Children’s Services (SNCS) – Universal PreKindergarten grants
- K. INFORMATION ITEMS
 1. Superintendent’s Report
 - a. SCOE Personnel Items:
 1. Acceptance of resignation for Hayley Price, Instructional Aide, Loyalton Elementary School, .67 FTE (4 hours/day), effective June 9, 2023
 2. Acceptance of resignation for Andy Genasci, Instructional Aide, Loyalton High School, .71 FTE (4.25 hours/day), effective June 9, 2023
 2. Business Report
 - a. Letter from the California Department of Education confirming positive certification for the 2022-2023 Second Interim Reports**
 - b. Account Object Summary-Balance from 07/01/2022 to 05/31/2023
 1. SCOE**
 2. SPJUSD**
 - c. Ninth Month SPJUSD Enrollments for the 2022-2023 School Year**
 - d. Tenth Month SPJUSD Enrollments for the 2022-2023 School Year**
 3. Staff Reports
 - a. SCOE
 - b. SPJUSD
 4. SPTA Report
 5. Committee/Board Member Reports
 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. Three (3) minutes may be allotted to each speaker and a maximum of twenty (20) minutes to each subject matter.
- L. CONSENT CALENDAR
 1. Approval of minutes for the Regular Joint Meeting held May 09, 2023**
 2. Approval of minutes for the Special Joint Meeting held May 19, 2023**
 3. Approval of minutes for the Special District Meeting held May 26, 2023**
 4. Approval of Board Report-Checks Dated 05/01/2023 through 05/31/2023
 - a. SCOE**
 - b. SPJUSD**
 5. Authorization to submit 2022-2023 Consolidated Application
 - a. SCOE**
 - b. SPJUSD**
 6. Authorization to enter into a Memorandum of Understanding between Sierra County Office of Education and Sierra-Plumas Joint Unified School District, Contract 2024-001C**

7. Authorization to enter into a Memorandum of Understanding between Sierra-Plumas Joint Unified School District and Sierra County Office of Education, Contract 2024-001D**
8. Approval of agreement with the County of Sierra for the 2023-2024 Fiscal Year for Friday Night Live services, Contract No. 2024-002C**
9. Authorization for Superintendent to enter into agreement with School Services of California for the 2023-2024 Fiscal Year, Contract 2024-002D**
10. Approval of the California Interscholastic Federation Representatives for the 2023-2024 School Year**
11. Approval of the following SPJUSD Personnel Items:
 - a. Assignment of the following:
 1. Sara Kernitz, Cook, Downieville School, .68 FTE (5.4 hours/day), effective August 23, 2023
 2. 2023-2024 Extra Duty Athletic stipend positions**
 3. Robin Bolle, 2023-2024 Non-Athletic Extra Duty, WASC Lead (Maintenance Year), Downieville School
 4. Emma Shaffer, 2023-2024 Non-Athletic Extra Duty, Site Technology Coordinator, Loyalton High School
 - b. Increase FTE for the following:
 1. Brian Devlin, Plant Maintenance Worker, Loyalton Elementary School, increase from .50 FTE to 1.0 FTE (adding Loyalton High School hours), effective July 1, 2023
 2. Taya Hernandez, Instructional Aide, Loyalton Elementary School, from .58 FTE to .63 FTE (adding 15 minutes per day), effective August 23, 2023
 3. Annie Siqueido, Instructional Aide, Loyalton Elementary School, from .75 FTE to .83 FTE (adding 30 minutes per day), effective August 23, 2023

M. ACTION ITEMS

1. Old Business

DISTRICT

- a. Updated quotes from Team One Networking**

2. New Business

COUNTY

- a. Approval of the 2023-2024 Local Control and Accountability Plan**

PUBLIC HEARING – SELPA

- b. Public Hearing to receive public comment on the 2023-2024 Sierra County SELPA Annual Service and Budget Plan (item c.)
- c. Approval of the 2023-2024 Sierra County SELPA Annual Budget and Service Plan**

The SELPA plan is available for public inspection online at www.sierracountyofficeofeducation.org and at the Sierra County Office of Education, 109 Beckwith Road, Room 3, Loyalton, California, during business hours M-F 8:00am-4:30pm.

PUBLIC HEARING – SCOE Budget

- d. Public Hearing to receive public comment on the 2023-2024 SCOE Budget (item e.)

- e. Approval of the 2023-2024 Budget and the Criteria and Standards Report**

The proposed SCOE budget is available for public inspection online at www.sierracountyofficeofeducation.org and at the Sierra County Office of Education, 109 Beckwith Road, Room 3, Loyalton, California, during business hours M-F 8:00am-4:30pm.

DISTRICT

PUBLIC HEARING – SPJUSD Budget

- f. Public Hearing to receive public comment on the 2023-2024 SPJUSD Budget (item g.)
 - g. Approval of the 2023-2024 Budget and the Criteria & Standards Report**
The proposed SPJUSD budget is available for public inspection online at www.sierracountyofficeofeducation.org and at the Sierra County Office of Education, 109 Beckwith Road, Room 3, Loyalton, California, during business hours M-F 8:00am-4:30pm.
 - h. Appointment of an Interim District Superintendent
 - i. Adoption of Resolution No. 23-007D, Authorize transfer of funds to Special Fund 40**
- ROLL CALL VOTE
- j. Authorization to fill Music Teacher, Loyalton, 1.0 FTE – contingent on available funding:
 - 1. Prop 28 – anticipated \$49,193**
 - 2. Musica Sierra letter of commitment, 15% years 1-2, 17% years 3-5**
 - 3. Sierra Schools Foundation letter of commitment, 10% for 5 years**
 - 4. Sierra County Arts Council letter of commitment, 2% for 2 years**
 - 5. SPJUSD contribution to health & welfare benefits capped at \$17,536.60
 - k. Approval to add EMT and EMR courses offered by Sierra County School for Adults for High School credit

BOARD POLICIES, ADMINISTRATIVE REGULATIONS, EXHIBITS, BOARD BYLAWS

Board Bylaw 9310: “The Superintendent or designee shall develop and present a first reading at a public Board meeting and action may be taken on the proposed policy. The Board may require additional readings if necessary.”

From January 2023

- l. 9220—Governing Board Elections
 - 1. Board Bylaw, *revisions***
- m. 9223—Filling Vacancies
 - 1. Board Bylaw, *revisions***

Annual Review 2023

- n. 5116.1—Intradistrict Open Enrollment
 - 1. Board Policy, *annual review***
 - 2. Administrative Regulation, *annual review***
 - 3. Exhibit (1), *annual review***
 - 4. Exhibit (2), *annual review***
- o. 6145—Extracurricular and Cocurricular Activities
 - 1. Board Policy, *annual review***
 - 2. Administrative Regulation, *annual review***

N. ADVANCED PLANNING

- 1. The next Regular Joint Board Meeting **may be held on July 11th or 19th**, 2023, at Sierra County Office of Education, Room 4, 109 Beckwith Rd, Loyalton CA 96118 at 6:00pm. If needed, Closed Session may be held before the Regular session beginning at 5:00pm. Zoom videoconferencing will be available for the public.
- 2. Suggested Agenda Items

O. ADJOURN



James Berardi, Superintendent

** enclosed

* handout

^^ prior meeting handout

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.



**CALIFORNIA DEPARTMENT
OF EDUCATION**

TONY THURMOND
STATE SUPERINTENDENT OF
PUBLIC INSTRUCTION

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

May 23, 2023

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

Dear Superintendent Berardi:

Subject: 2022–23 Second Interim Reports

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

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

Sincerely,

/s/

John Miles, Administrator
Fiscal Oversight and Support Office

2023-0201a-46

cc: Nona Griesert, Business Manager,

Balances through May						Fiscal Year 2022/23
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - Gen Fund						
1100	Teachers Salaries	374,473.00	397,085.00	30,404.69	261,311.72	105,368.59
1115	Certificated Extra Duty	1,000.00	1,000.00		2,934.01	1,934.01-
1120	Certificated Substitutes	10,416.00	10,416.00		4,160.00	6,256.00
1200	Certificated Pupil Support Ser	37,716.00	40,716.00	2,851.34	33,984.83	3,879.83
1300	Certificated Supervisor Admini	216,098.00	220,098.00	17,716.46	197,666.36	4,715.18
1310	Teacher in Charge	10,000.00	10,000.00			10,000.00
	Total for Object 1000	649,703.00	679,315.00	50,972.49	500,056.92	128,285.59
2100	Instructional Aides' Salaries	168,282.00	185,258.00	17,360.06	130,836.18	37,061.76
2115	Classified Extra Duty	1,000.00	1,000.00		264.47	735.53
2120	Classified Substitutes	7,500.00	7,500.00		4,115.29	3,384.71
2200	Classified Support Salaries	86,325.00	97,725.00	5,252.88	45,039.60	47,432.52
2215	Classified Support Extra Duty	1,000.00	1,000.00			1,000.00
2220	Classified Substitute Salaries	4,000.00	4,000.00			4,000.00
2300	Classified Supervisors' Admini	170,982.00	178,482.00	12,182.35	133,665.00	32,634.65
2400	Clerical Technical Office Staf	218,422.00	232,422.00	15,041.48	200,113.35	17,267.17
2900	Other Classified Salaries	20,520.00	20,520.00		2,420.25	18,099.75
	Total for Object 2000	678,031.00	727,907.00	49,836.77	516,454.14	161,616.09
3101	STRS Certificated Positions	189,095.00	194,751.00	9,735.75	91,372.73	93,642.52
3102	STRS Classified Positions	1,719.00	1,719.00		191.00	1,528.00
3201	PERS Certificated Positions				35.52	35.52-
3202	PERS Classified Positions	163,936.00	176,591.00	11,171.57	128,213.35	37,206.08
3301	OASDI Certificated Positions	4,081.00	4,081.00		78.12	4,002.88
3302	OASDI Classified Positions	41,647.00	44,740.00	3,047.71	31,801.77	9,890.52
3311	Medicare Certificated Position	9,371.00	9,802.00	712.57	7,227.09	1,862.34
3312	Medicare Classified Positions	9,742.00	10,468.00	712.79	7,452.00	2,303.21
3401	Health & Welfare Benefits Cert	103,992.00	103,992.00	10,249.65	87,439.32	6,303.03
3402	Health & Welfare Benefits Clas	111,030.00	162,662.00	13,270.47	135,160.89	14,230.64
3501	SUI Certificated	3,327.00	3,476.00	254.86	2,617.95	603.19
3502	SUI Classified	3,392.00	3,641.00	249.18	2,605.09	786.73
3601	Workers' Compensation Certific	23,090.00	24,332.00	1,983.75	20,121.74	2,226.51
3602	Workers' Compensation Classifi	24,012.00	26,026.00	1,984.26	20,745.34	3,296.40
3901	Golden Handshake	15,689.00	15,689.00		15,688.50	.50
	Total for Object 3000	704,123.00	781,970.00	53,372.56	550,750.41	177,847.03
4100	Approved Textbooks Core Curric	1,300.00	6,081.00			6,081.00
4300	Materials and Supplies	44,714.00	66,786.00	4,225.45	40,312.88	22,247.67

Balances through May						Fiscal Year 2022/23
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - Gen Fund (continued)						
4320	Custodial Grounds Supplies	1,250.00	1,478.00		27.84	1,450.16
4330	Office Supplies	1,750.00	1,750.00	69.99	696.14	983.87
4350	Vehicle Upkeep	3,500.00	3,500.00	529.12	414.65	2,556.23
4399	Mat & Sup Undesignated Bal	8,433.00	4,208.00			4,208.00
4400	Noncapitalized Equipment	9,714.00	10,714.00	665.58	1,752.42	8,296.00
	Total for Object 4000	70,661.00	94,517.00	5,490.14	43,203.93	45,822.93
5100	Subagreements for Services	40,000.00	40,000.00			40,000.00
5200	Travel and Conference	15,948.00	43,087.00	1,970.16	21,224.88	19,891.96
5300	Dues and Membership	19,847.00	32,847.00	2,089.27	27,557.98	3,199.75
5400	Insurance	15,000.00	25,000.00		24,457.60	542.40
5500	Operation Housekeeping Service	14,500.00	14,500.00	301.57	17,712.15	3,513.72-
5600	Rentals, Leases, Repairs, Nonc	3,000.00	3,000.00	104.84	1,029.87	1,865.29
5801	Legal Services	18,500.00	25,415.00	1,460.00	3,540.00	20,415.00
5805	Personnel Expense	1,000.00	1,000.00	100.00	130.00	770.00
5808	Other Services & Fees	1,500.00	1,500.00	729.28	770.72	.00
5810	Contracted Services	462,653.00	695,097.00	125,009.79	369,587.26	200,499.95
5899	SPJUSD to Reimburse			11,597.93	10,754.18	22,352.11-
5900	Communications	12,500.00	17,602.00	1,264.48	11,493.91	4,843.61
	Total for Object 5000	604,448.00	899,048.00	144,627.32	488,258.55	266,162.13
6200	Building and Improvement of Bu		77,935.00			77,935.00
6400	Equipment	20,000.00	20,000.00			20,000.00
6500	Equipment Replacement	25,855.00	25,855.00			25,855.00
	Total for Object 6000	45,855.00	123,790.00	.00	.00	123,790.00
7110	County Tuition Inter Dist Agre	25,000.00	25,000.00			25,000.00
7141	Tuition, excess cost etc betwe	24,428.00	24,428.00			24,428.00
7310	Direct Support/Indirect Costs					.00
	Total for Object 7000	49,428.00	49,428.00	.00	.00	49,428.00
	Total for Fund 01 and Expense accounts	2,802,249.00	3,355,975.00	304,299.28	2,098,723.95	952,951.77
Fund 11 - ADULT ED						
1100	Teachers Salaries	4,500.00	40,952.00		29,201.57	11,750.43
1300	Certificated Supervisor Admini	110,566.00	138,208.00	9,213.84	101,352.24	27,641.92
	Total for Object 1000	115,066.00	179,160.00	9,213.84	130,553.81	39,392.35
2100	Instructional Aides' Salaries	2,000.00	4,500.00			4,500.00
2200	Classified Support Salaries	3,415.00				.00

Selection Filtered by User Permissions, (Org = 1, Online/Offline = N, Fiscal Year = 2023, Period = 11, Unposted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Object = 1-7, SACS Fund? = N, Fund Page Break? = N, Obj Lvl = 4, Obj Digits = 1, Page Break? = N)

ESCAPE ONLINE

Balances through May						Fiscal Year 2022/23
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 11 - ADULT ED (continued)						
2400	Clerical Technical Office Staf	27,394.00	32,947.00	4,432.70	28,248.65	265.65
	Total for Object 2000	32,809.00	37,447.00	4,432.70	28,248.65	4,765.65
3101	STRS Certificated Positions	27,178.00	39,420.00	1,759.84	20,149.24	17,510.92
3202	PERS Classified Positions	8,173.00	9,402.00	619.89	7,166.73	1,615.38
3301	OASDI Certificated Positions				1,553.74	1,553.74-
3302	OASDI Classified Positions	2,035.00	2,322.00	259.54	1,607.64	454.82
3311	Medicare Certificated Position	1,668.00	2,597.00	132.15	1,877.08	587.77
3312	Medicare Classified Positions	475.00	543.00	60.70	375.96	106.34
3401	Health & Welfare Benefits Cert	13,019.00	14,918.00	1,084.90	11,933.90	1,899.20
3402	Health & Welfare Benefits Clas	17,536.00	29,313.00	1,461.38	13,152.42	14,699.20
3501	SUI Certificated	576.00	896.00	46.07	652.78	197.15
3502	SUI Classified	164.00	188.00	22.16	141.25	24.59
3601	Workers' Compensation Certific	4,111.00	6,721.00	367.89	5,225.58	1,127.53
3602	Workers' Compensation Classifi	1,172.00	1,459.00	168.98	1,046.70	243.32
	Total for Object 3000	76,107.00	107,779.00	5,983.50	64,883.02	36,912.48
4100	Approved Textbooks Core Curric	3,000.00	10,000.00		8,416.41	1,583.59
4300	Materials and Supplies	12,967.00	48,349.00	2,283.51	2,108.93	43,956.56
4320	Custodial Grounds Supplies	1,000.00	2,500.00		1,222.18	1,277.82
4330	Office Supplies	2,500.00	2,050.00	207.55	162.62	1,679.83
4350	Vehicle Upkeep	2,000.00	3,000.00		1,809.39	1,190.61
4400	Noncapitalized Equipment	5,000.00	59,223.00	10,386.33	5,542.22-	54,378.89
	Total for Object 4000	26,467.00	125,122.00	12,877.39	8,177.31	104,067.30
5200	Travel and Conference	6,500.00	6,500.00	523.07	322.10-	6,299.03
5203	MILEAGE	1,000.00	1,000.00			1,000.00
5300	Dues and Membership	1,500.00	1,500.00		1,130.00	370.00
5500	Operation Housekeeping Service	4,200.00	10,000.00	1,371.90	5,589.87	3,038.23
5600	Rentals, Leases, Repairs, Nonc	2,600.00	3,679.00	718.00	184.27	2,776.73
5801	Legal Services	1,000.00	1,000.00			1,000.00
5805	Personnel Expense	100.00	100.00	51.00	2.00-	51.00
5808	Other Services & Fees	1,000.00	1,000.00			1,000.00
5810	Contracted Services	21,500.00	22,000.00		21,861.93	138.07
5900	Communications	1,600.00	3,500.00		2,091.89	1,408.11
	Total for Object 5000	41,000.00	50,279.00	2,663.97	30,533.86	17,081.17
6200	Building and Improvement of Bu	34,054.00	212,087.00	103,207.59	19,272.67-	128,152.08
6400	Equipment	5,000.00	10,709.00			10,709.00

Balances through May						Fiscal Year 2022/23
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 11 - ADULT ED (continued)						
	Total for Object 6000	39,054.00	222,796.00	103,207.59	19,272.67-	138,861.08
7619	Other Authorized Interfund Tra	6,722.00	18,604.00			18,604.00
	Total for Fund 11 and Expense accounts	337,225.00	741,187.00	138,378.99	243,123.98	359,684.03
Fund 16 - FOREST RES						
7211	Transfers of Pass-through Rev	262,000.00	262,000.00			262,000.00
7619	Other Authorized Interfund Tra	46,000.00	46,000.00			46,000.00
	Total for Fund 16, Expense accounts and Object 7000	308,000.00	308,000.00	.00	.00	308,000.00
	Total for Org 001 - Sierra County Office of Education	3,447,474.00	4,405,162.00	442,678.27	2,341,847.93	1,620,635.80

Balances through May						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	2,478,498.00	202,616.86	1,859,830.22	416,050.92
1115	Extra Duty Hourly	2,000.00	75,217.00		10,495.78	64,721.22
1120	Certificated Substitutes	37,000.00	40,277.00		54,020.00	13,743.00-
1300	Certificated Superv/Admin Sala	246,305.00	273,805.00	20,525.35	225,778.85	27,500.80
1310	Teacher In Charge/Head Teacher	14,000.00	14,000.00	1,000.00	9,000.00	4,000.00
	Total for Object 1000	2,420,825.00	2,881,797.00	224,142.21	2,159,124.85	498,529.94
2100	Instructional Aides Salaries	260,790.00	262,216.00	35,768.12	204,681.43	21,766.45
2115	Inst. Aide Extra Duty	1,000.00	28,000.00		2,042.56	25,957.44
2120	Instructional Aides Substitute	3,500.00	3,500.00		1,803.46	1,696.54
2200	Classified Support Salaries	409,531.00	393,563.00	28,840.41	329,826.62	34,895.97
2201	Bus Driver	62,442.00	62,755.00	6,137.23	43,369.94	13,247.83
2215	Classified Extra Duty	7,500.00	7,500.00		2,307.77	5,192.23
2220	Classified Support Substitute	25,000.00	25,000.00		23,163.90	1,836.10
2300	Classified Sup/Admin Salaries	2,700.00	77,700.00	276.25	1,980.00	75,443.75
2400	Clerical & Office Salaries	166,820.00	207,585.00	30,741.08	169,115.79	7,728.13
2420	Clerical & Office Sub Salaries	5,000.00	5,000.00		3,762.01	1,237.99
2900	Other Classified Salaries	4,513.00	4,513.00		1,906.50	2,606.50
	Total for Object 2000	948,796.00	1,077,332.00	101,763.09	783,959.98	191,608.93
3101	State Teachers Retirement Syst	658,067.00	732,637.00	41,531.56	381,530.37	309,575.07
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		436.37	563.63
3202	Public Employees Retirement Sy	239,492.00	266,295.00	15,374.26	161,486.77	89,433.97
3311	OASDI-Certificated Positions	1,878.00	2,748.00		1,759.71	988.29
3312	OASDI-Classified Positions	57,766.00	65,159.00	6,174.22	47,806.36	11,178.42
3321	Medicare-Certificated Position	33,649.00	39,955.00	3,036.92	29,554.35	7,363.73
3322	Medicare-Classified Positions	13,523.00	15,241.00	1,443.95	11,180.53	2,616.52
3401	Health & Welfare -Certificated	453,215.00	601,261.00	38,060.00	425,114.31	138,086.69
3402	Health & Welfare-Classified Po	159,027.00	231,427.00	16,107.55	189,990.63	25,328.82
3501	State Unemployment Insurance-C	12,371.00	14,497.00	1,120.70	11,305.63	2,070.67
3502	State Unemployment Insurance-	4,743.00	5,380.00	508.83	3,961.51	909.66
3601	Workers' Compensation Insuranc	74,912.00	98,652.00	7,621.20	73,842.15	17,188.65
3602	Workers' Compensation Insuranc	29,260.00	37,369.00	3,541.19	27,419.26	6,408.55
3901	Other Benefits, Certificated P	52,610.00	52,610.00	2,922.76	49,686.86	.38
	Total for Object 3000	1,801,080.00	2,173,798.00	137,443.14	1,415,074.81	621,280.05
4100	Textbooks	26,605.00	267,506.00		235,679.40	31,826.60

Balances through May						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	97,258.00	13,213.92	45,426.36	38,617.72
4301	Class Consumable Mat'l	6,000.00	6,000.00	1,503.39	5,079.51	582.90-
4302	Class Paper/Toner	9,000.00	9,000.00	1,617.34	10,614.19	3,231.53-
4305	Other Student M&S	28,500.00	29,500.00	1,641.43	22,944.35	4,914.22
4320	Custodial Grounds Supplies	30,000.00	115,582.00	5,067.64	38,050.03	72,464.33
4330	Office Supplies	19,500.00	34,500.00	1,506.38	11,122.48	21,871.14
4350	Vehicle Maint. M&S	18,000.00	20,000.00	4,241.83	6,178.01	9,580.16
4351	Vehicle FUEL	20,500.00	40,000.00	3,511.59	24,451.09	12,037.32
4399	M&S Misc -undesignated	469.00	23,703.00			23,703.00
4400	Non-Capital Equipment (Up to \$	65,933.00	172,300.00	4,328.24	112,201.17	55,770.59
	Total for Object 4000	279,231.00	815,349.00	36,631.76	511,746.59	266,970.65
5100	Subagreement for Services	185,000.00	185,000.00	174,000.00		11,000.00
5200	Travel & Conferences	22,577.00	175,983.00	2,544.54	39,879.08	133,559.38
5300	Dues & Membership	10,000.00	10,128.00	184.50	8,876.50	1,067.00
5400	Insurance-Fire, liability, etc	160,000.00	210,000.00		207,851.59	2,148.41
5510	Power	153,000.00	153,902.00	33,556.38	120,091.21	254.41
5520	Garbage	7,000.00	7,000.00	809.53	6,057.79	132.68
5530	Water	60,000.00	60,000.00	12,489.20	47,510.80	.00
5540	Propane	132,000.00	161,500.00	11,066.71	157,612.57	7,179.28-
5590	Miscellaneous Utilities	15,000.00	15,000.00		17,694.39	2,694.39-
5600	Rentals, Leases & Repairs	83,500.00	83,500.00	47,469.03	32,890.22	3,140.75
5800	Services & Operating Expense		37,500.00	1,310.00	12,215.01	23,974.99
5810	Legal Expenses	20,000.00	113,698.00	390.50	10,086.20	103,221.30
5812	Board Election Expense	2,000.00	2,000.00		2,464.99	464.99-
5840	Audit Expense	14,523.00	14,523.00	8,875.17	7,261.50	1,613.67-
5860	Solid Waste Tax	10,000.00	12,500.00		11,820.20	679.80
5890	Contracts/Servic	613,910.00	1,446,666.00	225,134.49	567,125.80	654,405.71
5899	SCOE Interagency Reimburse			4,241.22	11,369.85	15,611.07-
5900	Communications	3,500.00	28,500.00	2,406.18	23,990.03	2,103.79
5910	Telephone-Monthly Service	12,275.00	22,075.00	4,731.07	12,502.87	4,841.06
	Total for Object 5000	1,504,285.00	2,739,475.00	529,208.52	1,297,300.60	912,965.88
6200	Building & Improvements		172,972.00	142,820.94	10,615.00	19,536.06
6400	Equipment	25,000.00	108,000.00	7,803.66	28,329.30	71,867.04
6500	Equipment Replacement	55,000.00	80,000.00	25,964.44	15,352.16	38,683.40
	Total for Object 6000	80,000.00	360,972.00	176,589.04	54,296.46	130,086.50

Balances through May						Fiscal Year 2022/23
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - General FD (continued)						
7110	Out-of-State Tuition	104,450.00	104,450.00	104,450.00		.00
7310	Direct Support/Indirect Costs					.00
7616	Trans fr Gen Fund to Cafeteria	100,654.00	115,713.00			115,713.00
	Total for Object 7000	205,104.00	220,163.00	104,450.00	.00	115,713.00
	Total for Fund 01 and Expense accounts	7,239,321.00	10,268,886.00	1,310,227.76	6,221,503.29	2,737,154.95
Fund 13 - Cafeteria						
2200	Classified Support Salaries	92,270.00	103,918.00	12,656.92	84,223.41	7,037.67
2215	Classified Extra Duty	1,500.00	1,500.00		1,186.54	313.46
2220	Classified Support Substitute	1,500.00	1,500.00		908.49	591.51
	Total for Object 2000	95,270.00	106,918.00	12,656.92	86,318.44	7,942.64
3202	Public Employees Retirement Sy	22,055.00	23,954.00	1,865.74	19,270.25	2,818.01
3312	OASDI-Classified Positions	5,716.00	6,312.00	765.64	5,180.04	366.32
3322	Medicare-Classified Positions	1,337.00	1,476.00	179.06	1,211.40	85.54
3402	Health & Welfare-Classified Po	17,537.00	17,537.00	1,753.66	15,782.94	.40
3502	State Unemployment Insurance-	476.00	525.00	63.29	431.58	30.13
3602	Workers' Compensation Insuranc	2,893.00	3,621.00	439.13	2,971.01	210.86
	Total for Object 3000	50,014.00	53,425.00	5,066.52	44,847.22	3,511.26
4340	Food Service	7,500.00	7,500.00	1,692.18	5,418.54	389.28
4400	Non-Capital Equipment (Up to \$	4,900.00	4,900.00			4,900.00
4700	Food	55,000.00	69,341.00	400.50	69,126.95	186.45-
	Total for Object 4000	67,400.00	81,741.00	2,092.68	74,545.49	5,102.83
5200	Travel & Conferences	500.00	500.00			500.00
5600	Rentals, Leases & Repairs	8,070.00	8,070.00		2,287.63	5,782.37
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	300.00	2,693.63	6,476.37
	Total for Fund 13 and Expense accounts	222,154.00	251,554.00	20,116.12	208,404.78	23,033.10
Fund 40 - Dist Build						
6200	Building & Improvements		113,093.00	2,981.00	72,483.84	37,628.16
	Total for Fund 40, Expense accounts and Object 6000	.00	113,093.00	2,981.00	72,483.84	37,628.16
Fund 73 - Bechen						
5800	Services & Operating Expense	15,000.00	15,000.00	25,000.00	13,000.00	23,000.00-

Balances through May		Fiscal Year 2022/23				
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Total for Fund 73, Expense accounts and Object 5000		15,000.00	15,000.00	25,000.00	13,000.00	23,000.00-
Fund 78 - Gottardi Fund						
5800	Services & Operating Expense		7,516.00			7,516.00
Total for Fund 78, Expense accounts and Object 5000		.00	7,516.00	.00	.00	7,516.00
Total for Org 006 - Sierra-Plumas Joint Unified School District		<u>7,476,475.00</u>	<u>10,656,049.00</u>	<u>1,358,324.88</u>	<u>6,515,391.91</u>	<u>2,782,332.21</u>

ENROLLMENT BY SCHOOL MONTH - 2022-2023

****As of 05/17/2023**

	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	25	192	8	60	12	101	5	included in site #	403

	Month	Downieville Elementary	Loyalton Elementary	Downieville Jr High	Loyalton Jr High	Downieville Sr High	Loyalton Sr High	Sierra Pass Continuation	Long-Term ISP/SDC	TOTAL
September	1	25	191	8	62	12	100	6	included in site #	404
08/24/22-09/16/22										
October	2	25	191	8	63	12	100	6	included in site #	405
09/19/22-10/14/22										
November	3	25	191	8	62	11	100	6	included in site #	403
10/17/22-11/10/22										
December	4	25	191	8	62	11	99	7	included in site #	403
11/14/22-12/09/22										
January	5	23	191	8	61	11	98	8	included in site #	400
12/12/22-01/20/23										
February	6	23	193	9	61	11	96	9	included in site #	402
01/23/23-02/17/23										
March	7	23	191	9	61	11	95	11	included in site #	401
02/21/22-03/17/23										
April	8	23	191	9	60	11	95	11	included in site #	400
03/20/23-04/14/23										
May	9	23	193	9	57	11	95	10	included in site #	398
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	2
LHS	5

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

ENROLLMENT BY SCHOOL MONTH - 2022-2023

****As of 06/13/2023**

	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	25	192	8	60	12	101	5	included in site #	403

	Month	Downieville Elementary	Loyalton Elementary	Downieville Jr High	Loyalton Jr High	Downieville Sr High	Loyalton Sr High	Sierra Pass Continuation	Long-Term ISP/SDC	TOTAL
September	1	25	191	8	62	12	100	6	included in site #	404
08/24/22-09/16/22										
October	2	25	191	8	63	12	100	6	included in site #	405
09/19/22-10/14/22										
November	3	25	191	8	62	11	100	6	included in site #	403
10/17/22-11/10/22										
December	4	25	191	8	62	11	99	7	included in site #	403
11/14/22-12/09/22										
January	5	23	191	8	61	11	98	8	included in site #	400
12/12/22-01/20/23										
February	6	23	193	9	61	11	96	9	included in site #	402
01/23/23-02/17/23										
March	7	23	191	9	61	11	95	11	included in site #	401
02/21/22-03/17/23										
April	8	23	188	9	60	11	95	11	included in site #	397
03/20/23-04/14/23										
May	9	23	190	9	57	11	95	10	included in site #	395
04/17/23-05/12/23										
June	10	23	190	9	57	11	95	9	included in site #	394
05/15/23-06/09/23										

2021-2022	SPJUSD	SCOE	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	2
LHS	5

2019-2020	SPJUSD	SCOE	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 Joint Meeting of the
Sierra County Board of Education
and the
Sierra-Plumas Joint Unified School District Governing Board**

May 09, 2023

5:00pm CLOSED Session

6:00pm Regular Session

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

A. CALL TO ORDER

President KELLY CHAMPION called the meeting to order at 5:02pm.

B. ROLL CALL

PRESENT: *Area 1: Patty Hall, Area 1
Area 2: Annie Tipton (Vice President)
Area 3: Christina Potter (arrived at 5:03pm)
Area 4: Kelly Champion (President)
Area 5: Dorie Gayner (Clerk)*

ABSENT: *None*

C. APPROVAL OF AGENDA

*TIPTON/GAYNER
4/0*

D. PUBLIC COMMENT FOR CLOSED SESSION

None

E. CLOSED SESSION

The Board of Trustees, Superintendent James Berardi and Director of Business Services Nona Griesert moved into Closed Session *at 5:02pm* 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:	Superintendent
	Sierra-Plumas Teachers' Association
	Classified Employees
	Confidential Employees
	Administrative Employees

F. RETURN TO OPEN SESSION *at 5:50pm* and ADJOURN FOR BREAK

G. *6:01PM* – RECONVENE

H. FLAG SALUTE

I. REPORT OUT FROM CLOSED SESSION

TIPTON: We discussed negotiations after our last meeting with SPTA. I will be reaching out to SPTA after tonight.

J. INFORMATION ITEMS

1. Superintendent's Report

- a. Downieville K-12 six-year WASC accreditation
BERARDI: Downieville accreditation through June 30, 2029.
- b. Inspections in Downieville to assess storm damage
BERARDI: Declared State of Emergency opens up potential funds from FEMA. I was recently in Sacramento to attend a meeting about how to apply for funds for school sites with storm damage. Inspecting for damages in the school buildings and potential mold from damage to the roof.
- c. Title IX update
BERARDI: Title IX addresses equity issue for boys and girls to have equal access in sports. There was a complaint about girls not having access to a softball field while the boys do have access to a baseball field at LHS. Requesting bids for fencing and backstops and looking at putting in a softball field behind the baseball field.
- d. LHS Facilities
BERARDI: We have an ongoing bleacher project which led to front door project. Looking to hire a project manager to take on the remainder of these and other projects to free up more of MESCHERY's time.
- e. Plant Maintenance/Bus Driver positions
BERARDI: We have difficulty with hiring bus drivers, so we require Plant Maintenance employees to go through bus driver training to be backup drivers. Richard Jaquez is retiring and Isaac Price is moving into his position, so there will be a part-time Plant Maintenance position open at LHS which will fall under the requirement to become licensed for bus driving as well.
- f. Busing update
BERARDI: Downieville will have no busing the remainder of this year and not for the foreseeable future due to Sierra Transportation going out of business, but we are exploring other options to try to provide transportation for Downieville again next school year.
CHAMPION: Any update on the charging stations at LHS for the electric buses?
BERARDI: Last I heard was that Liberty declared we are responsible for the issue, it was nothing they could fix. We had the mechanics from Lyon check the charging stations and they seem to think there is actually an issue with the electric buses themselves. Megan Dahle's office is still working on passing legislation to help multiple school districts hold the electric bus companies accountable for all the issues that have been occurring and possibly get money to help address busing issues.
- g. Technology update
BERARDI: Looking at safety systems integrated into phones and intercoms. Looking at a bid later in the agenda for a new service for phones, bells and PA.

2. Discussion of Prop 28 Grant to hire a Music Teacher

CHAMPION: Having a discussion to determine how the board would like to move forward. Looking at whether or not we can reasonably support a full-time Music Teacher.

BERARDI: The District is being asked to cover benefits with Sierra Schools Foundation and Sierra County Arts Council pitching in for the remainder of salary not covered by Prop 28 funds. Where the teacher falls on the salary schedule could potentially cost less than projected, but this is also dependent on the guarantee of Prop 28 funds.

MCINTOSH/MESCHERY: Projecting “worst case scenario” (higher end of start on salary schedule) to plan ahead for funds needed. There’s a huge benefit to hiring a credentialed music teacher versus working with non-credentialed contracted music teachers through Musica Sierra.

***Add an Action Item for June 21st.*

GRIESERT: No information on the CDC website for when Prop 28 will actually be funded. It is estimated it will not be funded until the end of 2023-24, and the Governor may be putting Prop 28 on hold. I don’t know where this is going to go.

3. Superintendent Search update from Dan Zeisler

*CHAMPION: *Read from update emailed by Dan.* Application period ran April 10-May 4 with 10 applicants upon closing. On May 19th the board will pick candidates to interview. Interviews are slated to take place on May 26th. Community Input Survey results will be posted May 10-18. After the interviews on the 26th we hope to have selected a candidate and to begin negotiating the contract to hopefully have them begin July 1st.*

4. Business Report

a. Account Object Summary-Balance from 07/01/2022 to 04/30/2023

1. SCOE

2. SPJUSD

b. Eighth Month SPJUSD Enrollments for the 2022-2023 School Year

5. Staff Reports

a. SCOE

SELPA—BETHKE: Shout out to all Special Education staff! We received a huge compliment today from a parent who has been super happy with the cooperation and communication from the team working with their student.

ADULT ED—JACKSON: No report.

b. SPJUSD

LES—CERESOLA: A lot going on since the last board meeting. Book Fair is starting tomorrow. Celebrating Teacher Appreciation Week this week. Field trip to Discovery Museum. Field trip coming up to Sierra Nevada Journeys for overnight camping. Earth Day celebration. Fire Safety day held for TK-3rd graders. TK-K registration week held with about 24 students signed up so far. Gearing up for CASSPP testing coming up.

LHS—MESCHERY: Happy Teacher Appreciation Week! Very busy time right now—spring through the end of the school year. Two noteworthy Senior projects: drunk driving awareness and mock trial. Four-year planning for high school. In testing season right now. Prom will be held this Saturday. Middle School dance this Friday. Middle School Color Run June 1st. Senior Project presentations May 25th. Senior Trip Disneyland in Anaheim Memorial Day weekend. Senior Scholarship banquet June 2nd. Graduation June 9th. Spring play, Alice in Wonderland, May 15th-16th. Sports Banquet also coming up.

DES & DHS—BERARDI: Also celebrating Teacher Appreciation Week this week. Open House tomorrow at 5:30pm. BMX assembly on May 15th. Fire Safety day is next week. No sports this year, but had AAU basketball club—awards night coming up on May 18th. Cancer Walk May 20th. LCAP community meetings this week on the 11th. Four-Year planning for high school. Students attending prom in Loyalton this Saturday. Spring play, The Great Gatsby, May 26th-27th. Graduation will be held on May 9th.

Ag Department and FFA—GRIFFIN: Ripping out grain crop and putting in alfalfa. FFA Banquet May 17th. LES Farm Day May 19th. Downieville Farm Day May 30th. Students competing in Nevada coming up.

TEACHER—PAT DOYLE: Here to say thank you to all board members for serving on the board. Thank you to board member GAYNER for her time with students teaching art. Thank you to BERARDI and MESCHERY for working with me to help make my job more successful.

6. SPTA Report

PRESIDENT—PETTERSON: No report.

7. Committee/Board Member Reports

GAYNER: A bit concerned about safety for the schools—district plan is lacking. Would like to tighten up the safety plan with administrators.

TIPTON: Would like to see a district-wide shared calendar so board members can keep track of all the different school events.

HALL: This weekend went to first out-of-Downieville mountain bike race in Clear Lake. Downieville used to have a bike team. Was surprised by all of the kids competing. Would be something to consider for sports in Downieville.

CHAMPION:

-Appreciate all Teachers across California, but especially the Teachers in our District. Trust them completely.

-Budget Committee: Next meeting this Thursday. Looking at cost of contracted services going up the last couple of years.

-Have been attending Site Council meetings at each school site.

-Met with BERARDI and JACKSON to discuss current construction project at Adult Ed site. Hoping to have MOU to present to the board for July regarding maintenance.

-Worked with TIPTON on Superintendent Evaluation.

-May 19th meeting with Mike Walsh to work on Strategic Planning/Goals to provide guidance for incoming Superintendent.

-May 26th Superintendent interviews

-Downieville meeting in June – there will be dinner provided beforehand again.

POTTER: Also in support of the music program. My son surprised me with his love for the violin. Thanks to all the teachers as well!

8. Public Comment

John Martinetti—In support of hiring a Music Teacher. Music has been great for both of my daughters. And thanks to all of the teachers! My daughter loves going to school.

Jenna Holland—Update for Sierra Schools Foundation: Spring Grant Cycle deadline is June 5th. Last Grant Cycle SSF funded over \$38K. It's great to see the programs in action! Hired someone to help with Four-Year planning. Working with Seniors throughout the year to work on their goals for college. Senior projects—SSF funds \$500 per student with 14 grants this year. It was great to see the drum corp out at opening day for Little League.

K. CONSENT CALENDAR

1. Approval of minutes for the Regular Joint Meeting held April 04, 2023
2. Approval of Board Report-Checks Dated 04/01/2023 through 04/30/2023
 - a. SCOE
 - b. SPJUSD

HALL/GAYNER

5/0

L. ACTION ITEMS

1. New Business

BOTH – COUNTY & DISTRICT

- a. Presentation of the SCOE/SPJUSD 2023-2024 Proposed Local Control and Accountability Plan (LCAP)

Presented by James Berardi and Annie Ceresola

1. Community meetings to be held at 5:30pm on May 11th in both Loyaltown and Downieville

PUBLIC HEARING – SCOE/SPJUSD Local Control and Accountability Plan

- b. Public Hearing *opened at 7:28pm* to receive public comment on the 2023-2024 Proposed LCAP. *Closed at 7:29pm with no public comment.*

~Scheduled to be presented for approval June 21, 2023~

PUBLIC HEARING – SCOE and SPJUSD Budget

- c. Public Hearing *opened at 7:29pm* to receive public comment on the 2023-2024 SCOE and SPJUSD Budget.

~Scheduled to be presented for approval June 21, 2023~

CHAMPION—Would like to see money set aside for facilities, but also put a plan together for spending those funds. I see money has been set aside for facilities, but it's not getting spent. There are band-aid repairs being done that will eventually fail and turn into emergencies that will cost the district way more in the long-run.

MESCHERY—To add to that, concerned with liability because of repairs needed.

Closed at 7:31pm.

PUBLIC HEARING – SCOE and SPJUSD Proposition 30, Education Protection Account

- d. Public Hearing *opened at 7:32pm* to receive public comment on the use of Proposition 30 Funding for 2023-2024.

Overview given by GRIESERT.

CHAMPION—What are the limitations? Any recommendations?

GRIESERT—Can't use it for facilities, travel, administrative expenditures, etc. Has to be used for an educational purpose which is why we typically use it for classroom supplies, teacher salaries and Instructional Aides. Past practice is good because it puts the money right back in the classroom.

Closed at 7:35pm.

- e. Approval of the updated Job Description changing Response to Intervention Coordinator to Student Study Team (SST) Site Facilitator
GAYNER/HALL
5/0
- f. Approval of the REVISED 2023-2024 Extra Duty stipend positions to be filled, Non-Athletic
TIPTON/HALL
5/0
- g. Approval of assignments for the 2023-2024 Extra Duty stipend positions, Non-Athletic
GAYNER/HALL
5/0
- h. Approval of the Tentative Agreement for Classified Employees, 2023-24 Negotiations
GAYNER moved to table. Second by TIPTON.
4/1

COUNTY

- i. Adoption of Resolution No. 24-001C, Set Salary for the County Superintendent of Schools
TIPTON/HALL
ROLL CALL VOTE:
HALL – AYE
TIPTON – AYE
POTTER – AYE
CHAMPION – NO
GAYNER – NO
3/2

DISTRICT

- j. Board discussion regarding possible purchase of real property at 105 Beckwith Road, Loyalton CA 96118, and designation of negotiator
CHAMPION—Bringing this to the board as a possible alternative for the Wellness Center instead of a used portable. Also looking long-term at possibly moving the District Office over there to open up the portables for the Middle School if we separate them from the High School again.
BERARDI—Could look at offering lower price. Middle School site sold to City of Loyalton for approximately \$20K years ago. Sierraville School site recently sold to County of Sierra for approximately \$40K. We also have to consider ongoing costs with maintenance and upkeep, staff and resources for an additional site and separating the Middle School from High School.
POTTER—We need to focus on our existing infrastructure before we even start looking at the purchase of another building.
DOYLE—Can see good intention in the plan, but thinking about Pliocene Ridge there were huge issues with deferred maintenance. It took a long time before it sold at a huge discount...decades of costs holding onto properties with little value and high maintenance costs. Also, I had two students in the

Middle School back when it was separated and it was not a good environment in my view. Need an administrator and additional teachers dedicated to the site, but can we find enough people to fill those positions?

MESCHERY—One benefit of current setup is better access for students to teachers and electives. Middle School students would most likely be walking across campus unsupervised for different classes at the High School if they were setup in the portables again.

*CHAMPION motioned to designate BERARDI as negotiator to begin talks with the City of Loyalton to explore the possibility of purchase. Second by TIPTON.
5/0*

- k. Approval of Professional Services Agreement with Cara Bowling under the Mental Health Student Services Act grant and MOU with Sierra County Behavioral Health, Contract No. 2023-011D
*HALL/POTTER
5/0*
- l. Approval of Professional Services Agreement with James Morante from Engage Strategies for project plan implementation under the Student Behavioral Health Incentive Program (SBHIP) Agreement, Contract No. 2023-013D
*TIPTON/HALL
5/0*
- m. Proposed Contract with Sierra Transportation for Downieville Bus Routes
*HALL motioned to approve the counter proposal, but at \$500 per day for the daily rate. Second by CHAMPION.
5/0*
- n. Approval of the quote for Step Up to Writing K-12 Curriculum
*POTTER/HALL
5/0*
- o. Approval of quotes from Ultra Link Cabling Systems for Downieville School:
 - 1. New network cabling for speakers and wireless access points
 - 2. New network cabling to gym building*HALL motioned to approve both quotes contingent on results from upcoming roof inspection—potential repairs needed that could require wiring work needing to be redone. Second by GAYNER.
5/0*
- p. Approval of quote from TeamOne for phones, speakers and bell systems
*GAYNER motioned to approve the quote including the LED/Clock/Speaker combo model speakers – \$79,591. Second by HALL.
GARY HABEEB—Technology Consultant: These bids do not include speakers for LHS.
MESCHERY: LHS needs bells and paging to go out to the portables, and the new system is better than what we currently have. LHS wants to be included in this please.
CERESOLA: Quote doesn't have an accurate count of all types of speakers needed.
Motion died and item postponed. HABEEB will ask a rep from TeamOne to come do a thorough walk-through at all, get a more accurate count and prepare an updated quote with a breakdown by site.*

q. SPJUSD Personnel Items:

TIPTON/GAYNER

5/0

1. Acceptance of Resignation for Joani Taylor-Fillman, Bus Driver, Loyalton Schools, .66 FTE, effective June 30, 2023
2. Acceptance of Resignation for Joani Taylor-Fillman, Transportation Clerk, Loyalton Schools, .13 FTE, effective June 30, 2023
3. Authorization to fill Bus Driver, Loyalton Schools, .66 FTE
4. Authorization to fill Transportation Clerk, Loyalton Schools, .13 FTE

BOARD POLICIES, ADMINISTRATIVE REGULATIONS, EXHIBITS, BOARD BYLAWS

Board Bylaw 9310: “The Superintendent or designee shall develop and present a first reading at a public Board meeting and action may be taken on the proposed policy.

The Board may require additional readings if necessary.”

TIPTON motioned to approve all policies (items r-aa) as presented, except item v (AR 5144.1) if deletion of the discussed verbiage is allowed. Second by *HALL*.

5/0

- r. 0420.4—Charter School Authorization
 1. Board Policy, *revisions*
 2. Administrative Regulation, *revisions*
- s. 5113—Absences and Excuses
 1. Administrative Regulation, *revisions*
- t. 5131.41—Use of Seclusion and Restraint
 1. Administrative Regulation, *revisions*
- u. 5144—Discipline
 1. Administrative Regulation, *revisions*
- v. 5144.1—Suspension and Expulsion/Due Process
 1. Administrative Regulation, *revisions*
- w. 5144.2—Suspension and Expulsion/Due Process (Students with Disabilities)
 1. Administrative Regulation, *revisions*
- x. 6146.1—High School Graduation Requirements
 1. Board Policy, *revisions*
- y. 6173—Education for Homeless Children
 1. Board Policy, *revisions*
 2. Administrative Regulation, *revisions*
- z. 6173.1—Education for Foster Youth
 1. Board Policy, *revisions*
 2. Administrative Regulation, *revisions*
- aa. 6184—Continuation Education
 1. Administrative Regulation, *revisions*

M. ADVANCED PLANNING

1. The next Regular Joint Board Meeting will be held on **June 21**, 2023, at Downieville School, 130 School St, Downieville CA 95936 at 6:00pm. If needed, Closed Session may be held before the Regular session beginning at 5:00pm. Zoom videoconferencing will be available for the public.

2. Suggested Agenda Items

-Approval to fill Music Teacher

-Administrative Assistant—further discussion on moving from District to County

-Sierra Transportation contract

-TeamOne updated quote

N. ADJOURN

CHAMPION adjourned the meeting at 9:01pm.

Dorie Gayner, Clerk

James Berardi, Superintendent

**SIERRA COUNTY BOARD OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT GOVERNING BOARD
Closed Session Reporting Form**

DATE: May 09, 2023

CLOSED SESSION BEGAN AT: 5:00 P.M.

BOARD MEMBERS PRESENT:

Patty Hall Annie Tipton Christina Potter Kelly Champion Dorie Gayner

OTHERS PRESENT:

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

I. SESSION TOPIC(S):

Item #1—Government Code 54957.6
CONFERENCE WITH LABOR NEGOTIATORS
Agency Negotiator for the Board: James Berardi, Superintendent
Employee Organizations:
Unrepresented Employees: Superintendent
Sierra-Plumas Teachers' Association
Classified Employees
Confidential Employees
Administrative Employees

RESULT:

DIRECTION WAS GIVEN TO SUPERINTENDENT

THE CLOSED SESSION WAS FOR PURPOSES OF DISCUSSION ONLY. NO ACTION WAS TAKEN.

A ROLL CALL VOTE WAS TAKEN:
HALL _____ TIPTON _____ POTTER _____ CHAMPION _____ GAYNER _____

II. ENDED CLOSED SESSION AT 5:50 P.M. AND RETURNED TO OPEN SESSION

PRESIDED BY: Kelly Champion RECORDED BY: Dorie Gayner
Kelly Champion, PRESIDENT Dorie Gayner, CLERK

From: [Kristie Jacobsen](#)
To: [Patty Hall](#); [Annie Tipton](#); [Christina Potter](#); [Kelly champion](#); [Dorie Gayner](#)
Cc: [James Berardi](#); [Megan Meschery](#)
Subject: AR 5144.1: Suspension and Expulsion/Due Process
Date: Thursday, May 11, 2023 8:14:00 AM
Attachments: [EDC 48925 .pdf](#)

Good morning,

I looked up Ed Code 48925 in regards to the section that was asked to be edited in AR 5144.1 at the board meeting on Tuesday:

Suspension means removal of a student from ongoing instruction for adjustment purposes. However, suspension does not mean any of the following: (Education Code 48925)

1. Reassignment to another education program or class at the same school where the student will receive continuing instruction for the length of day prescribed by the Governing Board of Education for students of the same grade level
2. Referral to a certificated employee designated by the principal to advise students
3. Removal from the class, but without reassignment to another class or program, for the remainder of the class period without sending the student to the principal or designee as provided in Education Code 48910, so long as removal from a particular class does not occur more than once every five school days.

The verbiage **in red** is part of Ed Code 48925, so unfortunately it cannot be removed. I've attached a copy of the Ed Code for your reference along with a link below to the online source:

https://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?sectionNum=48925.&lawCode=EDC

Thank you,

~**Kristie Jacobsen**~

Administrative Assistant to the Superintendent
Sierra County Office of Education &
Sierra-Plumas Joint Unified School District
PO Box 955
109 Beckwith Road
Loyalton CA 96118
530-993-1660 x100
[kjacobson@spjUSD.org](mailto:kjacobsen@spjUSD.org)

State of California

EDUCATION CODE

Section 48925

48925. As used in this article:

(a) "Day" means a calendar day unless otherwise specifically provided.

(b) "Expulsion" means removal of a pupil from (1) the immediate supervision and control, or (2) the general supervision, of school personnel, as those terms are used in Section 46300.

(c) "School day" means a day upon which the schools of the district are in session or weekdays during the summer recess.

(d) "Suspension" means removal of a pupil from ongoing instruction for adjustment purposes. However, "suspension" does not mean any of the following:

(1) Reassignment to another education program or class at the same school where the pupil will receive continuing instruction for the length of day prescribed by the governing board for pupils of the same grade level.

(2) Referral to a certificated employee designated by the principal to advise pupils.

(3) Removal from the class, but without reassignment to another class or program, for the remainder of the class period without sending the pupil to the principal or the principal's designee as provided in Section 48910. **Removal from a particular class shall not occur more than once every five schooldays.**

(e) "Pupil" includes a pupil's parent or guardian or legal counsel.

(Added by Stats. 1983, Ch. 498, Sec. 91. Effective July 28, 1983.)

**MINUTES for the Joint *SPECIAL* Meeting of the
Sierra County Board of Education
and the
Sierra-Plumas Joint Unified School District Governing Board**

May 19, 2023

8:30am Open Session – Board Training Workshop

2:15pm Closed Session – District Superintendent Search

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

Zoom videoconferencing was also available for the public.

A. CALL TO ORDER

President KELLY CHAMPION called the meeting to order at 8:36am.

B. ROLL CALL

PRESENT: Board Members:

Patty Hall, Area 1

Annie Tipton, Vice President, Area 2

Christina Potter, Area 3

Kelly Champion, President, Area 4

Dorie Gayner, Clerk, Area 5

Administrators:

James Berardi, Superintendent & Downieville Schools Principal

Heidi Bethke, SELPA Director

Megan Meschery, Loyalton High School/Sierra Pass Continuation School Principal

Andrea Ceresola, Loyalton Elementary School Principal

ABSENT: *None*

C. APPROVAL OF AGENDA

TIPTON/HALL

5/0

D. FLAG SALUTE

E. PUBLIC COMMENT

Special Meeting Agenda Items only, please.

None

F. BOARD TRAINING WORKSHOP WITH MIKE WALSH

Ended at 2:23pm.

G. PUBLIC COMMENT FOR CLOSED SESSION

None

H. CLOSED SESSION

The Board of Trustees and Superintendent Search Consultant, Dan Zeisler, moved into Closed Session *at 2:28pm* to discuss the following item(s):

1. Government Code 54957
PUBLIC EMPLOYMENT, District Superintendent
Review applicants and select candidates to interview
Develop list of interview questions
Develop schedule for day of interviews

I. RETURN TO OPEN SESSION *at 4:15pm*

J. REPORT OUT FROM CLOSED SESSION

CHAMPION: No action was taken. Discussion only.

K. ADVANCED PLANNING

1. The next Regular Joint Board Meeting will be held on **June 21**, 2023, at Downieville School, 130 School St, Downieville CA 95936 at 6:00pm. If needed, Closed Session may be held before the Regular session beginning at 5:00pm. Zoom videoconferencing will be available for the public.

L. ADJOURN

CHAMPION adjourned the meeting at 4:15pm.

Dorie Gayner, Clerk

James Berardi, Superintendent

**SIERRA COUNTY BOARD OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT GOVERNING BOARD
Closed Session Reporting Form**

DATE: May 19, 2023

CLOSED SESSION BEGAN AT: 2:28 P.M.

BOARD MEMBERS PRESENT:

Patty Hall Annie Tipton Christina Potter Kelly Champion Dorie Gayner

OTHERS PRESENT:

- James Berardi, Superintendent
- Nona Griesert, Director of Business Services
- Dan Ziesler
- _____

I. SESSION TOPIC(S):

Item #1—Government Code 54957
PUBLIC EMPLOYMENT, District Superintendent
Review applicants and select candidates to interview
Develop list of interview questions
Develop schedule for day of interviews

RESULT:

DIRECTION WAS GIVEN TO SUPERINTENDENT

THE CLOSED SESSION WAS FOR PURPOSES OF DISCUSSION ONLY. NO ACTION WAS TAKEN.

A ROLL CALL VOTE WAS TAKEN:
HALL _____ TIPTON _____ POTTER _____ CHAMPION _____ GAYNER _____

II. ENDED CLOSED SESSION AT 4:15 P.M. AND RETURNED TO OPEN SESSION

PRESIDED BY: Kelly Champion
Kelly Champion, PRESIDENT

RECORDED BY: Dorie Gayner
Dorie Gayner, CLERK

**MINUTES for the Joint *SPECIAL* Meeting of the
Sierra-Plumas Joint Unified School District Governing Board**

May 26, 2023

8:30am

Loyalton: Sierra County Office of Education, Room 1, 109 Beckwith Rd, Loyalton CA 96118

Zoom videoconferencing was not used.

A. CALL TO ORDER

President KELLY CHAMPION called the meeting to order at 8:30am.

B. ROLL CALL

PRESENT: *Patty Hall, Area 1
 Annie Tipton, Vice President, Area 2
 Christina Potter, Area 3
 Kelly Champion, President, Area 4
 Dorie Gayner, Clerk, Area 5 (arrived at 8:35am)*

STAKEHOLDERS:

*Andrea Ceresola
Megan Meschery
James Berardi
Nona Griesert
Adrienne Ball
Eveline Larrucea
Caleb Dorsey
Lynn Fillo
Laurie Petterson
Heidi Bethke
Andy Genasci
Augustus Petterson*

ABSENT: *None*

C. APPROVAL OF AGENDA

*TIPTON/HALL
4/0*

D. FLAG SALUTE

E. PUBLIC COMMENT FOR CLOSED SESSION

*Special Meeting Agenda Items only, please.
None*

F. CLOSED SESSION

The Board of Trustees and Superintendent Search Consultant, Dan Zeisler, moved into Closed Session at 8:32am to discuss the following item(s):

1. Government Code 54957
PUBLIC EMPLOYMENT, District Superintendent
Candidate Interviews

G. RETURN TO OPEN SESSION at 3:45pm

H. REPORT OUT FROM CLOSED SESSION

TIPTON: We interviewed candidates and deliberated. No contract was signed.

I. ADVANCED PLANNING

1. The next Regular Joint Board Meeting will be held on **June 21**, 2023, at Downieville School, 130 School St, Downieville CA 95936 at 6:00pm. If needed, Closed Session may be held before the Regular session beginning at 5:00pm. Zoom videoconferencing will be available for the public.

J. ADJOURN

CHAMPION adjourned the meeting at 4:00pm.

Dorie Gayner, Clerk

James Berardi, Superintendent

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT GOVERNING BOARD
Closed Session Reporting Form

DATE: May 26, 2023

CLOSED SESSION BEGAN AT: 8:30 A.M.

BOARD MEMBERS PRESENT:

Patty Hall Annie Tipton Christina Potter Kelly Champion Dorie Gayner

(8:35am)

OTHERS PRESENT:

Dan Zeisler, Superintendent Search Consultant

I. SESSION TOPIC(S):

Item #1—Government Code 54957
PUBLIC EMPLOYMENT, District Superintendent
Candidate Interviews

RESULT:

DIRECTION WAS GIVEN TO SUPERINTENDENT

THE CLOSED SESSION WAS FOR PURPOSES OF DISCUSSION ONLY. NO ACTION WAS TAKEN.

A ROLL CALL VOTE WAS TAKEN:

HALL _____ TIPTON _____ POTTER _____ CHAMPION _____ GAYNER _____

II. ENDED CLOSED SESSION AT 3:45 P.M. AND RETURNED TO OPEN SESSION

PRESIDED BY:

Kelly Champion
Kelly Champion, PRESIDENT

RECORDED BY:

Dorie Gayner
Dorie Gayner, CLERK

Checks Dated 05/01/2023 through 05/31/2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00016609	05/15/2023	ALHAMBRA	11-4330	WATER SERVICE		43.94
00016610	05/15/2023	AMAZON CAPITAL SERVICES	01-4300	ISOLATION GOWNS		96.51
00016611	05/15/2023	MEGAN ANDALUZ	01-5810	TRANSPORTATION REIMBURSE		168.70
00016612	05/15/2023	AT&T	11-5900	PHONE		154.98
00016613	05/15/2023	FIRST-CITIZENS BANK & TRUST	01-5900	PHONE SYSTEM/MAINTENANCE		640.92
00016614	05/15/2023	DONALD BERGSTROM	01-5810	SPED BUILDING CLEANING		927.50
00016615	05/15/2023	BEST WESTERN MINER'S INN	01-5200	HOTEL ACCOMODATIONS		124.99
00016616	05/15/2023	BOSS SIGNS	11-4300	EMS COURSE SIGNS		272.50
00016617	05/15/2023	CADENCE TEAM, INC 4010 FOOTHILLS BLVD.	01-5810	10 HR BLOCK OF TIME		1,750.00
00016618	05/15/2023	CDE CASHIER'S OFFICE	01-5810	RETURN UNSPENT FUNDS		4,987.29
00016619	05/15/2023	KELLY CHAMPION	01-5200	PER DIEM		63.99
00016620	05/15/2023	CURRENT ELECTRIC & ALARM	11-5810	ALARM MONITORING		540.00
00016621	05/15/2023	DISNEY DESTINATIONS, LLC	01-5200	HOTEL ACCOMODATIONS		1,165.32
00016622	05/15/2023	EDWARDS, STEVENS AND TUCKER, LLP	01-5801	BOARD MEMBER LEGAL FEES	914.50	
				LEGAL FEES	118.00	1,032.50
00016623	05/15/2023	GRAFICS UNLIMITED	01-5810	ALUMINUM SIGN		3,091.38
00016624	05/15/2023	KELLI GROCK	01-5810	COUNSELING SERVICES		1,504.80
00016625	05/15/2023	INTERMOUNTAIN DISPOSAL, INC.	11-5500	GARBAGE SERVICE		32.04
00016626	05/15/2023	DONITA KING	01-5810	COUNSELING SERVICES		1,504.80
00016627	05/15/2023	LASSEN COUNTY OFFICE OF EDUCATION	01-5810	ADAPTIVE PE SERVICES		535.59
00016628	05/15/2023	LAUREN JONES BEHAVIORAL CONSULTANT	01-5810	BEHAVIORAL CONSULTANT		2,476.50
00016629	05/15/2023	LES SCHAWB	01-4350	VEHICLE SERVICE	36.66	
			01-5600	VEHICLE SERVICE	15.09	
			01-5899	VEHICLE SERVICE	21.55	73.30
00016630	05/15/2023	LIBERTY UTILITIES CPEC	01-5500	ELECTRICAL SERVICE	1,327.58	
			11-5500	ELECTRICAL SERVICE	304.25	1,631.83
00016631	05/15/2023	NORTHEASTERN JOINT POWERS AUTHORITY	76-9571	WORKER'S COMPENSATION		13,039.25
00016632	05/15/2023	NCS PEARSON, INC.	01-4300	KTEA-3 FORM		635.10
00016633	05/15/2023	PLUMAS RURAL SERVICES	01-5810	TRANSITIONAL SERVICES		6,970.50
00016634	05/15/2023	PLUMAS-SIERRA TELECOMMUNICATIONS	11-5600	BROADBAND SERVICE		109.00
00016635	05/15/2023	PRESENCELEARNING, INC.	01-5810	PRESENCE LEARNING		14,545.33
00016636	05/15/2023	UBEO WEST LLC	11-5600	COPIER/MAINTENANCE		36.49
00016637	05/15/2023	REMSA CENTER FOR INTEGRATED HEALTH CARE & COMMUNITY EDU	11-4300	CPR CARDS		142.00
00016638	05/15/2023	SIERRA COUNTY OFFICE OF EDUCATION	01-5808	BANK SERVICE FEES		99.00
00016639	05/15/2023	SIERRA VALLEY HOME CENTER	01-4300	SHOP SUPPLIES		408.05
00016640	05/15/2023	TINYEYE THERAPY SERVICES	01-5899	THERAPY SERVICES		5,311.20
00016641	05/15/2023	TRI COUNTY SCHOOLS INSURANCE GROUP	01-9535	HEALTH INSURANCE	1,661.00	

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 05/01/2023 through 05/31/2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00016641	05/15/2023	TRI COUNTY SCHOOLS INSURANCE GROUP	76-9576	HEALTH INSURANCE	25,487.40	27,148.40
00016642	05/15/2023	U.S. BANK	01-4300	REFRESHMENTS	98.50	
				SHOP SUPPLIES	297.06	
			01-5899	HOTEL ACCOMODATIONS	826.36	
			11-4300	CLASSROOM SUPPLIES	181.85	
				STUDENT WORKBOOKS	81.43	
			11-4350	VEHICLE MAINTENANCE	587.06	
			11-9500	CAR WASHING	12.00	2,084.26
00016643	05/15/2023	U.S. BANK VOYAGER	01-4300	FUEL EXPENSE	57.85	
			01-4350	FUEL EXPENSE	124.64	
			01-5899	FUEL EXPENSE	95.21	277.70
00016644	05/15/2023	AMANDA WATTENBURG	01-5200	MILEAGE		63.67
Total Number of Checks					36	93,689.33

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	County School Service Fund	27	52,665.14
11	ADULT EDUCATION	10	2,497.54
76	Payroll Clearing	2	38,526.65
Total Number of Checks		36	93,689.33
Less Unpaid Sales Tax Liability			.00
Net (Check Amount)			93,689.33

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

ESCAPE ONLINE

Checks Dated 05/01/2023 through 05/31/2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00086057	05/15/2023	AIRGAS, USA, LLC	01-5600	TANK RENTAL LHS/DVL		611.38
00086058	05/15/2023	AMAZON CAPITAL SERVICES	01-4300	ELL SUPPLIES	162.43	
				history project paper	49.71	
				HOMELESS STUDENT SUPPLIES	40.57	
				SMARTBOARD LAMP	81.98	
				Student Instruction	73.59	
				Supplies	376.13	
			01-4302	Ink	205.83	
				office supplies	147.90	
			01-4305	TASELS	34.24	
			01-4320	BATHROOMS	659.32	
				CLEANING SUPPLIES	34.78	
				THERMOSTAT GUARD	31.08	
			01-4330	office supplies	54.66	1,952.22
00086059	05/15/2023	AMERIGAS	01-5540	PROPANE	7,415.35	
			01-5899	PROPANE	991.81	8,407.16
00086060	05/15/2023	STACI ARMSTRONG	01-4300	INSTRUCTIONAL SUPPLIES		9.00
00086061	05/15/2023	AT&T	01-5890	PHONE SERVICES	50.87	
			01-5899	PHONE SERVICES	24.32	
			01-5910	PHONE SERVICES	554.53	629.72
00086062	05/15/2023	B & C TRUEVALUE HOME CENTER	01-4320	MISC MAINT SUPPLIES		311.36
00086063	05/15/2023	JAMES BERARDI	01-5200	MILEAGE		129.69
00086064	05/15/2023	KATRINA BOSWORTH	01-5200	MILEAGE		128.38
00086065	05/15/2023	CARA BOWLING	01-5890	MHSSA GRANT SERVICES		1,324.05
00086066	05/15/2023	BRADY INDUSTRIES	01-4320	cleaning supplies		201.19
00086067	05/15/2023	PAMELA BRANDON	01-5600	TECH COTTAGE RENTAL		100.00
00086068	05/15/2023	CAMELOT PARTY RENTALS	01-5890	Chairs for Graduation		874.73
00086069	05/15/2023	NORTHERN SECTION, CIF	01-5800	Mileage for Basketball officials		773.51
00086070	05/15/2023	CITY OF LOYALTON	01-5530	WATER AND SEWER - LOYALTON SITES	4,224.10	
			01-5899	WATER AND SEWER - LOYALTON SITES	250.86	4,474.96
00086071	05/15/2023	CUSTOM GLASS	01-6200	DOOR/ENTRYWAY		7,315.00
00086072	05/15/2023	DOWNIEVILLE PUBLIC UTILITY DIS	01-5530	Water		625.85
00086073	05/15/2023	ECOLAB	13-4340	CLEANING SUPPLIES		725.95
00086074	05/15/2023	EDWARDS, STEVENS AND TUCKER, LLP	01-5810	BOARD MEMBER LEGAL FEES	1,770.00	
				LEGAL FEES	177.00	1,947.00
00086075	05/15/2023	FEATHER RIVER OFFICIALS ASSN.	01-5800	Basketball Officials		900.00
00086076	05/15/2023	KATHERINE GENASCI	01-5200	REGISTRATION		220.00

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 05/01/2023 through 05/31/2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00086077	05/15/2023	GIGAKOM	01-6400	ERATE - NETWORK EQUIPMENT		1,218.21
00086078	05/15/2023	GRAINGER, INC.	01-4320	Supplies		80.76
00086079	05/15/2023	JANET HAMILTON	01-5600	TECH COTTAGE RENTAL		100.00
00086080	05/15/2023	HUNT & SONS, INC.	01-5590	HEATING OIL		1,317.88
00086081	05/15/2023	JAKE MARTINEZ DBA HIGH SIERRA FILM CO.	01-5890	EVERY 15 MINUTES VIDEOGRAPHY		3,000.00
00086082	05/15/2023	JOSTENS	01-4305	DIPLOMA & COVER		53.79
00086083	05/15/2023	JOSTENS	01-5890	Caps, Gowns & Tassels		565.00
00086084	05/15/2023	K 12 MANAGEMENT DBA FUELED	01-5890	ONLINE/ISP COURSES		525.00
00086085	05/15/2023	LES SCHWAB TIRE CENTER	01-4350	TIRE REPAIR	58.60	
				Vehicle Maintenance	174.38	232.98
00086086	05/15/2023	LIBERTY UTILITIES	01-5510	ELECTRIC - LOYALTON SITES	9,474.92	
			01-5899	ELECTRIC - LOYALTON SITES	506.44	9,981.36
00086087	05/15/2023	THE LION ELECTRIC CO. USA	01-5600	BUS REPAIR		9,262.51
00086088	05/15/2023	LOYALTON BOOSTER CLUB	01-4305	FUEL REIMBURSEMENT		109.41
00086089	05/15/2023	LYNZIE RUECKER	01-5890	EVERY 15 MINUTES MAKEUP		2,000.00
00086090	05/15/2023	MCAC (CVPYI)	01-5200	LGBTQ+ TRAINING		1,742.74
00086091	05/15/2023	MODEL DAIRY, LLC	13-4700	DAIRY PRODUCTS		1,228.05
00086092	05/15/2023	MYA WILSON	01-5890	EVERY 15 MINUTES PHOTOGRAPHY		1,200.00
00086093	05/15/2023	NEVADA POWER PRODUCTS, INC	01-4320	MOWER PARTS		42.85
00086094	05/15/2023	BCM ONE	01-5899	PHONE SERVICES	26.35	
			01-5910	PHONE SERVICES	395.26	421.61
00086095	05/15/2023	NNBUA ATTN: MIKE EVANS	01-5800	Officials		332.50
00086096	05/15/2023	NORTHAM DISTRIBUTING, INC.	13-4340	CAFE FOOD/SUPPLIES	374.72	
			13-4700	CAFE FOOD/SUPPLIES	3,295.99	3,670.71
00086097	05/15/2023	NORTHEASTERN JOINT POWERS AUTHORITY	76-9571	WORKER'S COMP		28,624.00
00086098	05/15/2023	ODP BUSINESS SOLUTIONS LLC	01-4330	OFFICE SUPPLIES	181.56	
			01-5899	OFFICE SUPPLIES	60.52	242.08
00086099	05/15/2023	ERIC PETTERSON	01-4305	Reim for Baseball Supplies		416.33
00086100	05/15/2023	PITNEY BOWES INC	01-4330	POSTAGE SUPPLIES	100.78	
			01-5899	POSTAGE SUPPLIES	33.58	134.36
00086101	05/15/2023	PLACER COUNTY OFFICE OF EDUCATION	01-5200	TEACHER INDUCTION PROGRAM		13,200.00
00086102	05/15/2023	SHERRILL RAHE	01-4300	GARDEN SUPPLIES		413.83
00086103	05/15/2023	UBEO WEST LLC	01-5600	COPIER MAINT.	408.65	
			01-5899	COPIER MAINT.	88.40	497.05
00086104	05/15/2023	SAFKEN CONSULTING	01-5200	REGISTRATION		997.00
00086105	05/15/2023	SCHOOL SPECIALTY LLC	01-4300	PROJECT BOARDS		69.70
00086106	05/15/2023	SIERRA BOOSTER	01-5890	ADVERTISEMENTS/LEGAL/PUBLIC NOTICES		54.00

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.

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Checks Dated 05/01/2023 through 05/31/2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00086107	05/15/2023	SIERRA COUNTY PUBLIC WORKS	01-5890	SNOW REMOVAL		708.52
00086108	05/15/2023	SIERRA COUNTY HEALTH DEPARTMENT	01-5510	ELECTRICAL SERVICES FOR TECH COTTAGE		289.50
00086109	05/15/2023	SIERRA COUNTY ARTS COUNCIL	01-4305	MATCHING FUNDS		10,000.00
00086110	05/15/2023	INTERMOUNTAIN DISPOSAL, INC.	01-5520	GARBAGE SERVICE	589.61	
			01-5899	GARBAGE SERVICE	11.76	601.37
00086111	05/15/2023	SIERRA HARDWARE	01-4320	Misc Maintenance supplies		191.96
00086112	05/15/2023	SIERRA VALLEY HOME CENTER	01-4320	MAINT. SUPPLIES	149.70	
				MAINT/CUSTODIAL SUPPLIES	302.37	452.07
00086113	05/15/2023	SIERRA-PLUMAS JOINT UNIFIED	01-4320	Paint	167.45	
			01-5200	FFA Convention	752.04	
			01-5800	Baseball Officials	1,348.40	2,267.89
00086114	05/15/2023	SIERRA-PLUMAS JOINT UNIFIED B-WARRANTS	01-5890	BANK SERVICE FEES		203.85
00086115	05/15/2023	STAPLES ADVANTAGE	01-4300	Supplies		120.29
00086116	05/15/2023	DEPARTMENT OF JUSTICE ACCOUNTING OFFICE	01-5890	EMPLOYMENT FINGERPRINTING		79.00
00086117	05/15/2023	CDE, CASHIER'S OFFICE	13-8221	COMMODITIES		79.95
00086118	05/15/2023	SYSCO SACRAMENTO	13-4340	CAFETERIA - FOOD AND SUPPLIES	574.99	
			13-4700	CAFETERIA - FOOD AND SUPPLIES	3,255.60	3,830.59
00086119	05/15/2023	TERMINIX PROCESSING CENTER	01-5890	PEST CONTROL -LES/LHS		177.00
00086120	05/15/2023	TRI COUNTY SCHOOLS INS. GR.	01-9535	HEALTH INSURANCE	7,620.24	
			76-9576	HEALTH INSURANCE	73,309.12	80,929.36
00086121	05/15/2023	U.S. BANK	01-4300	BOOKS	49.23	
				GARDEN SUPPLIES	161.68	
			01-4301	Supplies	441.86	
			01-4320	ALARM BATTERY	58.02	
				Electrical Switch Key	41.18	
			01-4330	ADOBE PRO SUBSCRIPTION	11.24	
			01-5200	TRAINING	150.00	
			01-5890	ZOOM SUBSCRIPTION	66.26	
			01-5899	ADOBE PRO SUBSCRIPTION	3.75	
			01-5900	Postage	825.20	
				STAMPS	98.20	1,906.62
00086122	05/15/2023	VERIZON WIRELESS	01-5899	CELL PHONE SERVICE	155.44	
			01-5900	CELL PHONE SERVICE	228.06	
			01-5910	CELL PHONE SERVICE	362.32	745.82
00086123	05/15/2023	U.S. BANK VOYAGER	01-4300	FUEL	77.47	
			01-4305	FIELD TRIP FUEL	81.59	
				FUEL FOR ATHLETIC TRIPS	1,179.18	

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

ESCAPE ONLINE

Checks Dated 05/01/2023 through 05/31/2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00086123	05/15/2023	U.S. BANK VOYAGER	01-4351	BUS FUEL	1,812.12	
				FUEL FOR MAINTENANCE	52.26	
			01-5200	FUEL FOR FFA	118.73	3,321.35
00086124	05/15/2023	AMANDA WATTENBURG	01-5200	NORTH STATE TOGETHER CONFERENCE		300.43
Total Number of Checks					68	219,600.43

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	General Fund	62	108,132.06
13	Cafeteria Fund	5	9,535.25
76	Warrant/Pass Through (payroll)	2	101,933.12
Total Number of Checks		68	219,600.43
Less Unpaid Sales Tax Liability			.00
Net (Check Amount)			219,600.43

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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2022–23 Consolidation of Administrative Funds

A request by the local educational agency (LEA) to consolidate administrative funds for specific programs.

CDE Program Contact:

Hilary Thomson, Fiscal Oversight and Support Office, HThomson@cde.ca.gov, 916-323-0765

Title I, Part A Basic SACS Code 3010	No
Title I, Part C Migrant Education SACS Code 3060	No
Title I, Part D Delinquent SACS Code 3025	No
Title II, Part A Supporting Effective Instruction SACS Code 4035	No
Title III English Learner Students - 2% maximum SACS Code 4203	No
Title III Immigrant Students SACS Code 4201	No
Title IV, Part A Student Support - 2% maximum SACS Code 4127	No
Title IV, Part B 21st Century Community Learning Centers SACS Code 4124	No

*****Warning*****

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Data collection forms that are listed below are open for editing and certification, although their deadlines may have passed. All data collection forms, if applicable to your local educational agency (LEA), whether open or closed, certified or unsubmitted, can be viewed as uneditable reports under the Reports tab.

Filter by Fiscal Year: All By Program: All Programs By Status: All

19 Editable Data Collection(s) found.

Fiscal Year 2019-20	Deadline	Status
Title I, Part A LEA Closeout Report, 39 Months	June 09, 2023	None
Title II, Part A Fiscal Year Expenditure Report, Closeout 39 Months	June 09, 2023	Certified NGriesert, 6/1/2023 12:46 PM
Title IV, Part A LEA Closeout Report	June 09, 2023	Certified NGriesert, 6/1/2023 12:46 PM

Fiscal Year 2020-21	Deadline	Status
Title I, Part A LEA Closeout Report	June 09, 2023	None
Title II, Part A Fiscal Year Expenditure Report, Closeout 27 Months	June 09, 2023	Certified NGriesert, 6/1/2023 12:46 PM
Title IV, Part A LEA Closeout Report	June 09, 2023	Certified NGriesert, 6/1/2023 12:46 PM

Fiscal Year 2021-22	Deadline	Status
Title I, Part A LEA Carryover	June 09, 2023	Certified NGriesert, 6/1/2023 12:46 PM
Title IV, Part A LEA Use of Funds and Carryover	June 09, 2023	Certified NGriesert, 6/1/2023 12:46 PM

Fiscal Year 2022-23	Deadline	Status
Federal Transferability	June 09, 2023	Certified NGriesert, 6/1/2023 12:46 PM
Title I, Part A Nonprofit Private School Low Income Count	June 09, 2023	None
Title I, Part A School Student Counts	June 09, 2023	Certified NGriesert, 6/1/2023 12:46 PM
Title I, Part A LEA Allocation and Reservations	June 09, 2023	Certified NGriesert, 6/1/2023 12:46 PM
Title I, Part A School Allocations	June 09, 2023	Certified NGriesert, 6/1/2023 12:46 PM
Title I, Part A Notification of Authorization of Schoolwide Program	June 09, 2023	Certified NGriesert, 6/1/2023 12:46 PM
Title II, Part A / Title III Nonprofit Private School Participation	June 09, 2023	None
Title II, Part A LEA Allocations	June 09, 2023	Certified NGriesert, 6/1/2023 12:46 PM
Title IV, Part A Nonprofit Private School Participation	June 09, 2023	None
Title IV, Part A LEA Allocations	June 09, 2023	Certified NGriesert, 6/1/2023 12:46 PM
Consolidation of Administrative Funds	June 09, 2023	Certified NGriesert, 6/1/2023 12:46 PM

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2019–20 Title I, Part A LEA Closeout Report, 39 Months

Report fiscal year (FY) expenditures to determine 2019–20 Title I, Part A unspent funds.

Note: Due to the COVID-19 Federal Funding Flexibility Waiver, approved on September 10, 2021, the period of availability of funds in Section 421(b) of the General Education Provisions Act extends the period of availability of FY 2019–20 funds until September 30, 2022.

There are no reported carryover funds. The LEA has already expended all Title I, Part A funds.

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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2019–20 Title II, Part A Fiscal Year Expenditure Report, Closeout 39 Months

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

Required fields are denoted with an asterisk (*).

NOTE: Your local educational agency (LEA) has previously certified this data collection form as official. One or more other data collection forms may be dependent on this data collection form. Please be aware that if a change is saved and this data collection form is certified again, it may cause dependent data collection forms to become certified-obsolete and your LEA may have to revise and resubmit those dependent data collection forms, as well.

2019–20 Title II, Part A allocation:	\$13,590	
2019–20 Title II, Part A total apportionment issued:	\$13,590	
Transferred-in amount:	\$0	
Transferred-out amount:	\$5,593	
2019–20 Total allocation:	\$7,997	<input type="button" value="Recalculate"/>

Use of Funds

- * Class size reduction: No Yes
- * Induction programs: No Yes
- * Professional development for teachers: No Yes
- * Professional development for administrators: No Yes
- * Recruitment activities: No Yes
- * Retention activities: No Yes
- * Tuition reimbursement: No Yes

Program Expenditures

* 4200–4299 Books and reference materials:	\$0
* 4300–4399 Materials and supplies:	\$0
* 5100–5199 Subagreements for services:	\$0
* 5200–5299 Travel and conferences:	\$7,323
* 5300–5399 Dues and membership:	\$0
* 5800–5899 Consulting/Professional services:	\$0

Personnel Expenditures

* 1000–1999 Certificated personnel salaries:	\$0
* 2000–2999 Classified personnel salaries:	\$0
* 3000–3999 Employee Benefits:	\$0

Operational Expenditures

* Direct administrative costs:	\$0
* Indirect costs:	\$674
Title V, Part B Subpart 1 Alternative Uses of Funds Authority Participation:	\$0
* Equitable services for nonprofit private schools:	\$0
Total expenditures and encumbrances:	\$7,997
2019–20 Unspent funds:	\$0
Note: CDE will invoice the LEA for the unspent 2019–20 total allocation	

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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

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2019–20 Title IV, Part A LEA Closeout Report

The purpose of this data collection is to report final expenditures, by activity, and calculate Title IV, Part A unspent funds.

Required fields are denoted with an asterisk (*).

NOTE: Your local educational agency (LEA) has previously certified this data collection form as official. One or more other data collection forms may be dependent on this data collection form. Please be aware that if a change is saved and this data collection form is certified again, it may cause dependent data collection forms to become certified-obsolete and your LEA may have to revise and resubmit those dependent data collection forms, as well.

2019–20 Title IV, Part A LEA allocation:	\$10,000
Funds transferred-in amount:	\$0
Funds transferred-out amount:	\$0
2019–20 Title IV, Part A LEA available allocation:	\$10,000

Final Expenditures

* Administrative and indirect costs:	\$471
* Well-Rounded Educational Opportunities activities:	\$644
* Safe and Healthy Students activities:	\$3,753
* Effective Use of Technology activities:	\$3,754
* Technology Infrastructure:	\$1,378
Total expenditures:	\$10,000 <input type="button" value="Recalculate"/>
Amount of unspent funds:	\$0

Note: CDE will invoice the LEA for the unspent funds

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Kevin Donnelly, Rural Education and Student Support Office | TitleIV@cde.ca.gov | 916-319-0942
General CARS Questions: Consolidated Application Support Desk | conappsupport@cde.ca.gov | 916-319-0297



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2020–21 Title I, Part A LEA Closeout Report

Report fiscal year expenditures to determine 2020–21 Title I, Part A unspent funds.

There are no reported carryover funds. The LEA has already expended all Title I, Part A funds.

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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2020–21 Title II, Part A Fiscal Year Expenditure Report, Closeout 27 Months

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

Required fields are denoted with an asterisk (*).

NOTE: Your local educational agency (LEA) has previously certified this data collection form as official. One or more other data collection forms may be dependent on this data collection form. Please be aware that if a change is saved and this data collection form is certified again, it may cause dependent data collection forms to become certified-obsolete and your LEA may have to revise and resubmit those dependent data collection forms, as well.

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

Use of Funds

- * Class size reduction: No Yes
- * Induction programs: No Yes
- * Professional development for teachers: No Yes
- * Professional development for administrators: No Yes
- * Recruitment activities: No Yes
- * Retention activities: No Yes
- * Tuition reimbursement: No Yes

Program Expenditures

* 4200–4299 Books and reference materials:	\$0
* 4300–4399 Material and supplies:	\$0
* 5100–5199 Subagreements for services:	\$0
* 5200–5299 Travel and conferences:	\$7,101
* 5300–5399 Dues and membership:	\$0
* 5800–5899 Consulting/Professional services:	\$0

Personnel Expenditures

* 1000–1999 Certificated personnel salaries:	\$0
* 2000–2999 Classified personnel salaries:	\$0
* 3000–3999 Employee benefits:	\$0

Operational Expenditures

- * Direct administrative costs:

\$0

* Indirect costs:	\$771
Title V, Part B Subpart 1 Alternative Uses of Funds Authority Participation:	\$0
* Equitable services for nonprofit private schools:	\$0
Total expenditures:	\$7,872
2020–21 Unspent funds:	\$0

Note: CDE will invoice the LEA for the unspent 2020–21 total allocation

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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
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2020–21 Title IV, Part A LEA Closeout Report

The purpose of this data collection is to report final expenditures, by activity, and calculate Title IV, Part A unspent funds.

Required fields are denoted with an asterisk (*).

NOTE: Your local educational agency (LEA) has previously certified this data collection form as official. One or more other data collection forms may be dependent on this data collection form. Please be aware that if a change is saved and this data collection form is certified again, it may cause dependent data collection forms to become certified-obsolete and your LEA may have to revise and resubmit those dependent data collection forms, as well.

2020–21 Title IV, Part A LEA allocation:	\$10,000
Funds transferred-in amount:	\$0
Funds transferred-out amount:	\$0
2020–21 Title IV, Part A LEA available allocation:	\$10,000

Final Expenditures

* Administrative and indirect costs:	\$572
* Well-Rounded Educational Opportunities activities:	\$1,538
* Safe and Healthy Students activities:	\$1,538
* Effective Use of Technology activities:	\$1,538
* Technology Infrastructure:	\$4,814
Total expenditures:	\$10,000 <input type="button" value="Recalculate"/>
Amount of unspent funds:	\$0

Note: CDE will invoice the LEA for the unspent funds

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Kevin Donnelly, Rural Education and Student Support Office | TitleIV@cde.ca.gov | 916-319-0942
General CARS Questions: Consolidated Application Support Desk | conappsupport@cde.ca.gov | 916-319-0297



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2021–22 Title I, Part A LEA Carryover

Report only expenditures and obligations made through September 30 for fiscal year 2021–22 allocation to determine funds to be carried over.

Required fields are denoted with an asterisk (*).

NOTE: Your local educational agency (LEA) has previously certified this data collection form as official. One or more other data collection forms may be dependent on this data collection form. Please be aware that if a change is saved and this data collection form is certified again, it may cause dependent data collection forms to become certified-obsolete and your LEA may have to revise and resubmit those dependent data collection forms, as well.

Carryover Calculation

2021–22 Title I, Part A LEA allocation: \$101,596

Transferred-in amount: \$5,593

2021–22 Title I, Part A LEA available allocation: \$107,189

* Expenditures and obligations through September 30, 2022: \$107,189

Carryover as of September 30, 2022: \$0

Carryover percent as of September 30, 2022: 0.00%

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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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2021–22 Title IV, Part A LEA Use of Funds and Carryover

The purpose of this data collection is to report year-to-date expenditures, by activity, and calculate Title IV, Part A carryover funds.

Required fields are denoted with an asterisk (*).

NOTE: Your local educational agency (LEA) has previously certified this data collection form as official. One or more other data collection forms may be dependent on this data collection form. Please be aware that if a change is saved and this data collection form is certified again, it may cause dependent data collection forms to become certified-obsolete and your LEA may have to revise and resubmit those dependent data collection forms, as well.

2021–22 Title IV, Part A LEA allocation:	\$10,000
Funds transferred-in amount:	\$0
Funds transferred-out amount:	\$0
2021–22 Title IV, Part A LEA available allocation:	\$10,000

Expenditures

* Administrative and indirect costs:	\$497
* Well-Rounded Educational Opportunities activities:	\$3,601
* Safe and Healthy Students activities:	\$2,711
* Effective Use of Technology activities:	\$2,712
* Technology Infrastructure:	\$0
Total expenditures:	\$9,521 <input type="button" value="Recalculate"/>
Carryover as of September 30, 2022:	\$479

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Kevin Donnelly, Rural Education and Student Support Office | TitleIV@cde.ca.gov | 916-319-0942
General CARS Questions: Consolidated Application Support Desk | conappsupport@cde.ca.gov | 916-319-0297



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Sierra-Plumas Joint Unified (46 70177 0000000)

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2022–23 Federal Transferability

Federal transferability of funds is governed by Title V in ESSA Section 5102. An LEA may transfer Title II, Part A and/or Title IV, Part A program funds to other allowable programs. This transferability is not the same as Title V, Part B Alternative Fund Use Authority (AFUA) governed by ESEA Section 5211.

Note: Funds utilized under Title V, Part B AFUA are not to be included on this form.

Required fields are denoted with an asterisk (*).

NOTE: Your local educational agency (LEA) has previously certified this data collection form as official. One or more other data collection forms may be dependent on this data collection form. Please be aware that if a change is saved and this data collection form is certified again, it may cause dependent data collection forms to become certified-obsolete and your LEA may have to revise and resubmit those dependent data collection forms, as well.

Title II, Part A Transfers

2022–23 Title II, Part A allocation:	\$13,108	
Transferred to Title I, Part A:	\$5,593	
Transferred to Title I, Part C:	\$0	
Transferred to Title I, Part D:	\$0	
Transferred to Title III English Learner:	\$0	
Transferred to Title III Immigrant:	\$0	
Transferred to Title IV, Part A:	\$0	
Transferred to Title V, Part B, Subpart 1 Small, Rural School Achievement Grant:	\$0	
Transferred to Title V, Part B, Subpart 2 Rural and Low-Income Grant:	\$0	
Total amount of Title II, Part A funds transferred out:	\$5,593	<input type="button" value="Recalculate"/>
2022–23 Title II, Part A allocation after transfers out:	\$7,515	<input type="button" value="Recalculate"/>

Title IV, Part A Transfers

2022–23 Title IV, Part A allocation:	\$10,000	
Transferred to Title I, Part A:	\$0	
Transferred to Title I, Part C:	\$0	
Transferred to Title I, Part D:	\$0	
Transferred to Title II, Part A:	\$0	
Transferred to Title III English Learner:	\$0	
Transferred to Title III Immigrant:	\$0	
Transferred to Title V, Part B Subpart 1 Small, Rural School Achievement Grant:	\$0	
Transferred to Title V, Part B Subpart 2 Rural and Low-Income Grant:	\$0	
Total amount of Title IV, Part A funds transferred out:	\$0	<input type="button" value="Recalculate"/>

2022–23 Title IV, Part A allocation after transfers out:

\$10,000

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Lisa Fassett, Professional Learning Support & Monitoring Office | LFassett@cde.ca.gov | 916-323-4963
Kevin Donnelly, Rural Education and Student Support Office | TitleIV@cde.ca.gov | 916-319-0942
General CARS Questions: Consolidated Application Support Desk | conappsupport@cde.ca.gov | 916-319-0297

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2022–23 Title I, Part A Nonprofit Private School Low Income Count

The local educational agency (LEA) shall provide, on an equitable basis, special educational services or other benefits to nonprofit private school eligible children.

No nonprofit private schools are showing as eligible for participation. Either the Nonprofit Private School Consultation form was not completed, or was completed, but conditions necessary for nonprofit private schools to display in this form were not met.

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



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2022–23 Title I, Part A School Student Counts

This data collection contains school-level student data. The information in this data collection will be used by the local educational agency (LEA) to calculate eligibility and ranking for Title I, Part A school allocations.

Required fields are denoted with an asterisk (*).

NOTE: Your local educational agency (LEA) has previously certified this data collection form as official. One or more other data collection forms may be dependent on this data collection form. Please be aware that if a change is saved and this data collection form is certified again, it may cause dependent data collection forms to become certified-obsolete and your LEA may have to revise and resubmit those dependent data collection forms, as well.

* School ranking options:
Select the highest to lowest school ranking method

Within the LEA

Within each grade span group

* Select a low income measure: FRPM

Explanation of Pre-populated Student Counts

The data fields in this form, containing total student enrollment counts and eligible low income students counts, were pre-populated with PRIOR year (Fiscal Year 2021–22) certified data from CALPADS Fall 1 data submission.

Note: The LEA may use prior year data or current year data to calculate eligibility and ranking for Title I, Part A school allocations. The LEA may choose to manually enter current year data in place of prior year data.

School Name	School Code	Low Grade Offered	High Grade Offered	Grade Span Group	* Student Enrollment	* Eligible Low Income Students
Downieville Elementary	6050611	K	5	1	22	14
Downieville Junior-Senior High	4632303	6	12	3	20	7
Loyalton Elementary	6050629	K	6	1	185	76
Loyalton High	4634259	7	12	3	161	57
Sierra Pass (Continuation)	4630034	9	12	3	6	4

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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 Title I, Part A LEA Allocation and Reservations

To report LEA required and authorized reservations before distributing funds to schools.

Required fields are denoted with an asterisk (*).

NOTE: Your local educational agency (LEA) has previously certified this data collection form as official. One or more other data collection forms may be dependent on this data collection form. Please be aware that if a change is saved and this data collection form is certified again, it may cause dependent data collection forms to become certified-obsolete and your LEA may have to revise and resubmit those dependent data collection forms, as well.

2022–23 Title I, Part A LEA allocation (+):	\$96,894	
* Transferred-in amount (+):	\$5,593	
Nonprofit private school equitable services proportional share amount (-):	\$0	
2022–23 Title I, Part A LEA available allocation:	\$102,487	<input type="button" value="Recalculate"/>

Required Reservations

Parent and family engagement: (If the allocation is greater than \$500,000, then parent and family engagement equals 1% of the allocation minus the nonprofit private school equitable services proportional share amount.)	\$0
* School parent and family engagement:	\$0
* LEA parent and family engagement:	\$0
Local neglected institutions: Does the LEA have local institutions for neglected children?	<input checked="" type="radio"/> No <input type="radio"/> Yes
Local neglected institutions reservation:	\$0
Local delinquent institutions: Does the LEA have local institutions for delinquent children?	<input checked="" type="radio"/> No <input type="radio"/> Yes
Local delinquent institutions reservation:	\$0
* Direct or indirect services to homeless children, regardless of their school of attendance:	\$5,000

Authorized Reservations

Public school Choice transportation:	\$0
Other authorized activities:	\$0
2022–23 Approved indirect cost rate:	7.10%
Indirect cost reservation:	\$6,423
Administrative reservation:	\$8,111

Reservation Summary

Total LEA required and authorized reservations:	\$19,534
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School parent and family engagement reservation: \$0
Amount available for Title I, Part A school allocations: \$82,953

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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 Title I, Part A School Allocations

This data collection is used to report the amount of funds to be allocated to eligible schools.

Required fields are denoted with an asterisk (*).

NOTE: Your local educational agency (LEA) has previously certified this data collection form as official. One or more other data collection forms may be dependent on this data collection form. Please be aware that if a change is saved and this data collection form is certified again, it may cause dependent data collection forms to become certified-obsolete and your LEA may have to revise and resubmit those dependent data collection forms, as well.

LEA meets small LEA criteria.

A local educational agency (LEA) is defined as a small LEA if, based on the school list and the data entered in Title I, Part A School Student Counts, the LEA meets one or both of the following:

- Is a single school LEA
- Has enrollment total for all schools less than 1,000

If applicable, enter a Discretion Code. Use lower case only.

Allowable Discretion Codes

- a - Below LEA average and at or above 35% student low income
- d - Waiver for a desegregation plan on file
- e - Grandfather provision
- f - Feeder pattern

Low income measure: FRPM

Ranking Schools Highest to Lowest: Within each grade span group

LEA-wide low income %: 40.10%

Available Title I, Part A school allocations: \$82,953

Available parent and family engagement reservation: \$0

School Name	School Code	Grade Span Group	Student Enrollment	Eligible Low Income Students	Low Income Student %	Eligible to be Served	Required to be Served	Ranking	\$ Per Low Income Student	TIA School Allocation	2021–22 Carryover	Parent and Family Engagement	Total School Allocation	Discretion Code
Downieville Elementary	6050611	1	22	14	63.64%	*	*	1	\$593.00	\$8,302.00	\$0	\$0	\$8,302.00	
Loyalton Elementary	6050629	1	185	76	41.08%	*	*	2	\$525.00	\$39,900.00	\$0	\$0	\$39,900.00	
Sierra Pass (Continuation)	4630034	3	6	4	66.67%	*	*	1	\$600.25	\$2,401.00	\$0	\$0	\$2,401.00	
Loyalton High	4634259	3	161	57	35.40%	*	*	2	\$500.00	\$28,500.00	\$0	\$0	\$28,500.00	
Downieville Junior-Senior High	4632303	3	20	7	35.00%	*	*	3	\$550.00	\$3,850.00	\$0	\$0	\$3,850.00	

Unallocated school amount: \$0.00

Unallocated parent and family engagement amount: \$0

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2022–23 Title I, Part A Notification of Authorization of Schoolwide Program

This form provides notification to the California Department of Education of a school's eligibility and local board approval to operate under and report as Schoolwide Program.

Required fields are denoted with an asterisk (*).

NOTE: Your local educational agency (LEA) has previously certified this data collection form as official. One or more other data collection forms may be dependent on this data collection form. Please be aware that if a change is saved and this data collection form is certified again, it may cause dependent data collection forms to become certified-obsolete and your LEA may have to revise and resubmit those dependent data collection forms, as well.

School Name	School Code	Authorized SWP	Low Income %	Local Board Approval Date SWP Plan (MM/DD/YYYY)	Local Board Approval Date SWP Waiver (MM/DD/YYYY)
Downieville Elementary	6050611	<input checked="" type="checkbox"/>	67.00	12/15/2009	
Downieville Junior-Senior High	4632303	<input checked="" type="checkbox"/>	52.00	07/12/2012	
Loyalton Elementary	6050629	<input checked="" type="checkbox"/>	50.00	12/15/2009	
Loyalton High	4634259	<input checked="" type="checkbox"/>	40.00	12/15/2009	
Sierra Pass (Continuation)	4630034	<input type="checkbox"/>			

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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 Title II, Part A / Title III Nonprofit Private School Participation

The local educational agency (LEA) must offer to provide equitable services that address the needs of nonprofit private school students, teachers and other educational personnel under the programs listed below.

Note: Participation is based on the number of eligible students enrolled in the grade levels in a nonprofit private school located in areas served by the LEA.

No nonprofit private schools are showing as eligible for participation. Either the Nonprofit Private School Consultation form was not completed, or was completed, but conditions necessary for nonprofit private schools to display in this form were not met.

Teresa Battenburg, Professional Learning Support & Monitoring Office | TBattenburg@cde.ca.gov | 916-322-5836
Geoffrey Ndirangu, Language Policy and Leadership Office | GNdirang@cde.ca.gov | 916-323-5831
General CARS Questions: Consolidated Application Support Desk | conappsupport@cde.ca.gov | 916-319-0297

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2022–23 Title II, Part A LEA Allocations

The purpose of this data collection is to calculate the total allocation amount available to the local educational agency (LEA) for Title II, Part A Supporting Effective Instruction.

Required fields are denoted with an asterisk (*).

NOTE: Your local educational agency (LEA) has previously certified this data collection form as official. One or more other data collection forms may be dependent on this data collection form. Please be aware that if a change is saved and this data collection form is certified again, it may cause dependent data collection forms to become certified-obsolete and your LEA may have to revise and resubmit those dependent data collection forms, as well.

2022–23 Title II, Part A allocation:	\$13,108	
* Transferred-in amount:	\$0	
* Total funds transferred out of Title II, Part A:	\$5,593	
2022–23 Total allocation:	\$7,515	
* Administrative and indirect costs:	\$498	
* Reservation for equitable services for nonprofit private schools:	\$0	
2022–23 Title II, Part A adjusted allocation:	\$7,017	<input type="button" value="Recalculate"/>
Funds available under Title V, Part B Subpart 1 Alternative Fund Use Authority (AFUA):	\$7,515	
Budgeted Title V, Part B Subpart 1 Alternative Fund Use Authority (AFUA):	\$7,515	

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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



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2022–23 Title IV, Part A Nonprofit Private School Participation

The local educational agency (LEA) must offer to provide equitable services that address the needs of nonprofit private school students, teachers and other educational personnel for the Title IV, Part A program.

No nonprofit private schools are showing as eligible for participation. Either the Nonprofit Private School Consultation form was not completed, or was completed, but conditions necessary for nonprofit private schools to display in this form were not met.

Kevin Donnelly, Rural Education and Student Support Office | TitleIV@cde.ca.gov | 916-319-0942
General CARS Questions: Consolidated Application Support Desk | conappsupport@cde.ca.gov | 916-319-0297

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2022–23 Title IV, Part A LEA Allocations

The purpose of this data collection is to calculate the allocation available to the local educational agency (LEA) and report reservations of Title IV, Part funds.

Required fields are denoted with an asterisk (*).

NOTE: Your local educational agency (LEA) has previously certified this data collection form as official. One or more other data collection forms may be dependent on this data collection form. Please be aware that if a change is saved and this data collection form is certified again, it may cause dependent data collection forms to become certified-obsolete and your LEA may have to revise and resubmit those dependent data collection forms, as well.

2022–23 Title IV, Part A LEA allocation:	\$10,000
* Funds transferred-in amount:	\$0
* Funds transferred-out amount:	\$0
2022–23 Title IV, Part A LEA available allocation:	\$10,000

Reservations

* Indirect cost reservation:	\$662
* Administrative reservation:	\$0
* Equitable services for nonprofit private schools:	\$0
2022–23 Title IV, Part A LEA adjusted allocation:	\$9,338 <input type="button" value="Recalculate"/>

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Kevin Donnelly, Rural Education and Student Support Office | TitleIV@cde.ca.gov | 916-319-0942
General CARS Questions: Consolidated Application Support Desk | conappsupport@cde.ca.gov | 916-319-0297



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2022–23 Consolidation of Administrative Funds

This is a request by the local educational agency (LEA) to consolidate administrative funds for specific programs.

Required fields are denoted with an asterisk (*).

NOTE: Your local educational agency (LEA) has previously certified this data collection form as official. One or more other data collection forms may be dependent on this data collection form. Please be aware that if a change is saved and this data collection form is certified again, it may cause dependent data collection forms to become certified-obsolete and your LEA may have to revise and resubmit those dependent data collection forms, as well.

- Title I, Part A Basic:
SACS Code 3010
- Title I, Part C Migrant Education:
SACS Code 3060
- Title I, Part D Delinquent:
SACS Code 3025
- Title II, Part A Supporting Effective Instruction:
SACS Code 4035
- Title III English Learner Students - 2% maximum:
SACS Code 4203
- Title III Immigrant Students:
SACS Code 4201
- Title IV, Part A Student Support - 2% maximum:
SACS Code 4127
- Title IV, Part B 21st Century Community Learning Centers:
SACS Code 4124

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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

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

THIS AGREEMENT (hereinafter "Agreement") is made and entered into on June 21, 2023, by and between the Sierra County Office of Education ("SCOE") and Sierra-Plumas Joint Unified School District, ("DISTRICT").

RECITALS

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

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

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

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

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

AGREEMENT

- 1. Reservation of Powers and Rights:** All powers, rights and obligations with respect to the operation of the DISTRICT, which are not specifically delegated to the SCOE herein, are hereby reserved to the DISTRICT consistent with applicable Board policies and procedures, this Agreement, and all applicable laws.
- 2. Contracted Services:** The DISTRICT agrees to purchase services ("contracted services") from the SCOE from July 1, 2023, through June 30, 2024, as follows:
 - A. Accounts Payable/Purchasing General Accounting Services:** DISTRICT shall provide accounting services to SCOE as follows: invoice all purchase orders and issue payment for all expenditures, update, file, and monitor unpaid invoices, input purchase orders requisitions, log fixed assets, 1099 reporting, assist with year-end close, etc.
 - B. General Accounting Services:** SCOE shall provide accounting services to DISTRICT as follows: establishing a chart of accounts, account code structure and financial ledgers maintenance and posting of all financial transactions to the DISTRICT's ledger preparation of needed financial reports including monthly cash flow and balance sheets, monthly reconciliation to bank statements and annual reports and statements, etc.

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

- K. Health Services:** SCOE shall provide health services to DISTRICT for nutrition and illness prevention programs, development of emergency response procedures, vision, hearing, scoliosis and other health screening for pupils, etc.
- L. Curriculum and Instruction:** SCOE shall direct and manage educational resources and provide leadership in the development of curriculum and instructional programs.
3. **Fees and Charges:** Contracted services supplied to DISTRICT by SCOE, as set forth above, shall be charged on the basis set forth on Exhibit A, attached. In addition to Fees and Charges, the County shall reimburse the DISTRICT for any expenditure paid by the DISTRICT of behalf of the County expenditures as set forth on Exhibit B, attached, but not limited to Exhibit B.
4. **Payments and Record Keeping:** In full payment for the services listed above and reimbursement of expenditures the SCOE is hereby authorized to transfer from the General Fund or other appropriate funds of the DISTRICT to the County School Service Fund maintained by the SCOE, before the close of any school year during which this Agreement is valid, an amount equal to the total contract obligations determined pursuant to the fee schedule set forth in Exhibit A, attached. The Superintendent shall promptly notify the DISTRICT of the date and amount of each transfer. With respect to those listed services which are charged on the basis of "actual costs," SCOE shall keep reasonable records of such costs for a period of not less than 5 years, and shall allow the DISTRICT to examine such records upon request.
5. **Term of Agreement:** This Agreement shall commence on July 1, 2023, and end on June 30, 2024.
6. **Extension and/or Renewal of Agreement:** This Agreement shall be automatically renewed for an additional fiscal year commencing July 1, 2024, and annually thereafter, unless written notice of intent to terminate or renegotiate is given by either party prior to March 1 of that same year.
7. **Termination of Agreement:** This Agreement is subject to termination during the initial term or any renewal term as specified herein. SCOE may discontinue any services provided pursuant to this Agreement upon 90 days advance written notice to DISTRICT of its intent to do so, in which case it is understood and agreed that any charges relating to such terminated services shall be credited back to the DISTRICT. The DISTRICT may terminate this Agreement for cause upon 15 days advance written notice to County Office of Education a material violation by Sierra County Office of Education the terms of this Agreement, unless SCOE remedies the breach within said 10-day period.
8. **Materials and Equipment:** The DISTRICT shall provide materials and equipment necessary for the performance of the duties herein assumed by SCOE unless otherwise specifically agreed to by SCOE. SCOE agrees that in the course of performing some of the duties, as set forth in this Agreement, SCOE may utilize facilities, equipment and materials belonging to DISTRICT. However, no such use of SCOE owned equipment, materials or facilities in the course of performing under this Agreement conveys to DISTRICT any ongoing property rights to use or possess such items.
9. **Employment of Personnel:** No agent, employee, or servant of DISTRICT shall be deemed to be an employee, agent or servant of SCOE, except as expressly acknowledged in writing by SCOE. No agent, employee, or servant of SCOE shall be deemed to be an employee, agent or servant of DISTRICT, except as expressly acknowledged in writing by DISTRICT.

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

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

Date: _____

Sierra County Office of Education
James Berardi, Superintendent

Date: _____

Sierra-Plumas Joint Unified School District
James Berardi, Superintendent

EXHIBIT A

FEE SCHEDULE FOR CONTRACTED SERVICES

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

EXHIBIT B

REIMBURSEMENT EXPENDITURES

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

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

THIS AGREEMENT (hereinafter "Agreement") is made and entered into on June 21, 2023, by and between Sierra-Plumas Joint Unified School District, ("DISTRICT") and Sierra County Office of Education ("SCOE").

RECITALS

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

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

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

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

AGREEMENT

- 1. Reservation of Powers and Rights:** All powers, rights and obligations with respect to the operation of the SCOE, which are not specifically delegated to the DISTRICT herein, are hereby reserved to the SCOE consistent with applicable Board policies and procedures, this Agreement, and all applicable laws.
- 2. Contracted Services:** The SCOE agrees to purchase services ("contracted services") from the DISTRICT from July 1, 2023, through June 30, 2024, as follows:
 - A. General Office Services:** DISTRICT shall provide general office services to SCOE as follows: Advertise, post public notices and agendas; receive, open and distribute mail; telephone receptionist duties; prepare board meeting agenda and minutes; other routine clerical work such as keyboarding letters, memos, etc.
 - B. Technology Support Services:** DISTRICT shall provide technology support services to SCOE as follows: internet connection and wide area network (WAN) support, internet filtering as needed, Escape/Mainframe computer support, etc.
 - C. Revenue Management Services:** DISTRICT shall assist with revenue management services to SCOE as follows: budget development and fiscal planning, identifying potential sources of revenue, assistance with consolidated application and compliance review, assistance with projecting and monitoring expenditures, etc.

- D. Information Management Services:** DISTRICT shall provide information management services to SCOE as follows: data information management, assistance in maintenance of a comprehensive and legally sufficient student information management system that tracks special education average daily attendance, enrollment, teacher credentialing information, standardized and alternative assessment data, emergency contacts, race/ethnicity, age, address, parent/guardian, immunizations, discipline, and special education, etc.
- E. Special Education Services:** DISTRICT shall facilitate DISTRICT-wide Special Education program.
- F. California School Information Services:** DISTRICT agrees to provide services to SCOE for the maintenance of California School Information Services.
- G. Career Tech Pathways (CTP):** DISTRICT agrees to provide, as mutually agreed, necessary staff, facilities and equipment for CTP courses. In addition, to store fiscal year end inventory as well as when an CTP class is terminated until a mutual agreement is reached as to how the equipment should be dispersed. DISTRICT shall submit pupil attendance accounting, evaluations and information as required by the County.
- H. County Technical Assistance and Leadership Fund (CTALF):** DISTRICT agrees to provide assistance, as directed by County per Attachment A.
- 3. Fees and Charges:** Contracted services supplied to SCOE by DISTRICT, as set forth above, shall be charged on the basis set forth on Exhibit A, attached. In addition to Fees and Charges, the SCOE shall reimburse the DISTRICT for any expenditure paid by the DISTRICT on behalf of the SCOE, expenditures as set forth on Exhibit B, attached, but not limited to Exhibit B.
- 4. Payments and Record Keeping:** In full payment for the services listed above, the DISTRICT is hereby authorized to transfer from the General Fund or other appropriate funds to the SCOE School Service Fund maintained by the DISTRICT, before the close of any school year during which this Agreement is valid, an amount equal to the total contract obligations determined pursuant to the fee schedule set forth in Exhibit A, and reimbursable expenditures set forth in Exhibit B attached. The DISTRICT shall promptly notify SCOE of the date and amount of each transfer. With respect to those listed services, which are charged on the basis of "actual costs," DISTRICT shall keep reasonable records of such costs for a period of not less than 5 years, and shall allow the SCOE to examine such records upon request.
- 5. Term of Agreement:** This Agreement shall commence on July 1, 2023, and end on June 30, 2024.
- 6. Extension and/or Renewal of Agreement:** This Agreement shall be automatically renewed for an additional fiscal year commencing July 1, 2024, and annually thereafter, unless written notice of intent to terminate or renegotiate is given by either party prior to March 1 of that same year.

- 7. Termination of Agreement:** This Agreement is subject to termination during the initial term or any renewal term as specified herein, may discontinue any services provided pursuant to this Agreement upon 90 days advance written notice to SCOE of its intent to do so, in which case it is understood and agreed that any charges relating to such terminated services shall be credited back to the SCOE. The SCOE may terminate this Agreement for cause upon 15 days advance written notice to DISTRICT of a material violation by DISTRICT of the terms of this Agreement, unless DISTRICT remedies the breach within said 10-day period.
- 8. Materials and Equipment:** The SCOE shall provide materials and equipment necessary for the performance of the duties herein assumed by DISTRICT unless otherwise specifically agreed to by DISTRICT. DISTRICT agrees that in the course of performing some of the duties, as set forth in this Agreement, DISTRICT may utilize facilities, equipment and materials belonging to SCOE. However, no such use of SCOE owned equipment, materials or facilities in the course of performing under this Agreement conveys to DISTRICT any ongoing property rights to use or possess such items.
- 9. Employment of Personnel:** No agent, employee, or servant of SCOE shall be deemed to be an employee, agent or servant of DISTRICT, except as expressly acknowledged in writing by DISTRICT. No agent, employee, or servant of SCOE shall be deemed to be an employee, agent or servant of, except as expressly acknowledged in writing by SCOE.
- 10. Relationship between the Parties:** The parties to this Agreement intend that the relationship between them created by this Agreement is that of an independent contractor, and not an employer/employee. It is expressly understood and agreed that SCOE employees are not entitled to any benefits to which DISTRICT employees are entitled, and that DISTRICT employees are not entitled to any benefits to which SCOE employees are entitled, including, but not limited to, overtime, retirement benefits, insurance benefits, vacation, workers' compensation benefits, sick or injury leave, or other benefits.
- 11. Indemnification:** Each Party to this Agreement shall defend, indemnify, and hold the other harmless from and against all claims, demands, actions and proceedings of whatever cause or nature, and all costs and expenses connected therewith, including reasonable attorneys' fees, on account of any damage to or loss of any property, or injury to or death of any person, caused in whole or in part by its own negligence, or that of its officers, agents, servants, representatives, employees or subcontractors, in connection with services performed under this Agreement.
- 12. Governing Law:** This Agreement shall be construed and enforced in accordance with the laws of the State of California. SCOE and DISTRICT in fulfilling the terms of this agreement will act in accordance with all applicable laws and regulations.
- 13. Severability:** If, for any reason, any provision hereof shall be determined to be invalid or unenforceable, the validity and effect of the other provisions hereof shall not be affected thereby.
- 14. Entire Agreement:** This Agreement and any attachments hereto shall constitute the full and complete agreement between the parties hereto. All prior representations, understandings and/or agreements are merged herein and are superseded by this Agreement.

15. **Amendments:** Nothing herein shall preclude the parties from negotiating or amending this Agreement to include additional services not contemplated by this Agreement. This Agreement may be altered, amended, changed, or modified only by agreement in writing, executed by the duly appointed representatives of DISTRICT and SCOE, with specific reference to both this Agreement and the provision(s) which said instrument purports to alter, amend or modify.

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

Date: _____

Sierra-Plumas Joint Unified School District
James Berardi, Superintendent

Date: _____

Sierra County Office of Education
James Berardi, Superintendent

Approved by the Sierra County Board of Education on June 21, 2023.

Attachment A

County Technical Assistance and Leadership Funds CTALF

Sierra County Office of Education will administer the CTALF funds in accordance with the scope of work defined by CDE with leadership, administrative oversight, training, and technical assistance. SCOE will abide by the principals and guidelines for activities relative to the CTALF funding.

The scope of activities will include the following:

1. **Employ Effective Research Based Program.** SCOE participants will research available curriculum and field test the curricular strategies for teacher and facility compatibility.
2. **Analysis of Data.** SCOE participants will refine available data and disseminate the summarized results to colleagues. The goals of the intervention program will be refined based upon the summarized data.
3. **Instruction.** SCOE participants will begin the organization and implementation of the curriculum and the instructional strategies using the multimedia and telecom technology. The curricular and extra-curricular resources will be archived and disseminated using the SMART Board technology.
4. **Teacher Training.** Teachers will be trained to use the curriculum with fidelity. The intervention program will provide a full array of curricular activities to support a healthy life style with an emphasis on tobacco free living. The use of the telecom system and the SMART boards will play a critical role in teacher training, gathering of data, and the refinement of program goals.
5. **Family Involvement.** The SCOE participants will establish intervention strategies to provide social and environmental support to families to promote a healthy life style. The intervention strategies will incorporate services from Mental Health, Probation, School Attendance Review Board, and other relative cessation groups as deemed appropriate. The use of our technology will allow for SCOE participants to conduct meetings and disseminate materials via a web based program. Teachers will have access to the web based materials so that they can support efforts initialed at home.
6. **Assessment.** SCOE participants will assess the intervention strategies, classroom instruction, and materials for effectiveness. The participant will release the data that shows an improvement in healthy life styles of Sierra Plumas Joint Unified School DISTRICT students or the revision and refinement of goals to improve program objectives. The use of SPJUSD technology will be instrumental in assisting with the assessment process.
7. **Fiscal responsibilities.** SCOE participants will have a transparent budget that will provide appropriate instructional materials and strategies to each school site. The use of the telecom system and the use of the SMART boards will expedite the process of disseminating the budget to each site.

EXHIBIT A**FEE SCHEDULE FOR CONTRACTED SERVICES**

Staff - Salary & Benefits	Percentage of Actual Cost Billed to SCOE
Administrative Assistant	50%
Career Tech Pathways (CTP)	Not to exceed actual cost paid by the DISTRICT, or exceed County funding less County expenses
County Technical Assistance and Leadership Fund (CTALF)	Not to exceed actual cost paid by the DISTRICT, or exceed County funding less County expenses
Maintenance	25%

EXHIBIT B**REIMBURSABLE EXPENDITURES**

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

**AGREEMENT FOR
PROFESSIONAL
SERVICES**

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

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

OPERATIVE PROVISIONS

1. SERVICES.

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

2. TERM.

Commencement Date: July 1, 2023

Termination Date: June 30, 2024

3. PAYMENT.

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

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

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

5. ADDITIONAL PROVISIONS.

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

6. GENERAL PROVISIONS.

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

7. DESIGNATED REPRESENTATIVES.

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

8. ATTACHMENTS.

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

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

9. **AGREEMENT DATE.** The Agreement Date is July 1, 2023.

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

"COUNTY"

"CONTRACTOR"

COUNTY OF SIERRA

By _____
SHARON DRYDEN, CHAIR
Sierra County Board of Supervisors

JAMES BERARDI, SUPERINTENDENT
Sierra County Office of Education

ATTEST:

APPROVED AS TO FORM:

HEATHER FOSTER
Clerk of the Board

DAVID PRENTICE
County Counsel

ATTACHMENT A

A.1 SCOPE OF SERVICES AND DUTIES.

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

A.2. TIME SERVICES RENDERED.

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

A.3. MANNER SERVICES ARE TO BE PERFORMED.

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

A.4. FACILITIES FURNISHED BY COUNTY.

None.

**ATTACHMENT B
PAYMENT**

COUNTY shall pay CONTRACTOR as follows:

B.1 BASE CONTRACT FEE

The Contractor agrees to invoice Sierra County Prevention for the services provided as stated in A.1 (Attachment A, which invoice to be submitted to the County before June 30, 2024.)

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

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

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

B.2 MILEAGE N/A

B.3 TRAVEL COSTS N/A

B.4 AUTHORIZATION REQUIRED

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

B.5 SPECIAL CIRCUMSTANCES N/A

B.6 MAXIMUM CONTRACT AMOUNT

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

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

ATTACHMENT C

ADDITIONAL PROVISIONS

Americans with Disabilities Act

Contractor agrees to ensure that deliverables developed and produced, pursuant to this agreement shall comply with the accessibility requirements of Section 508 of the Rehabilitation Act and the Americans with Disabilities Act of 1973 as

amended (29 U.S.C. §794 (d), and regulations implementing that as set forth in Part 1194 of Title 36 of the Federal Code of Regulations. In 1998, Congress amended the Rehabilitation Act of 1973 to require Federal agencies to make their electronic and information technology (EIT) accessible to people with disabilities. California Government Code section 11135 codifies section 508 of the Act requiring accessibility of electronic and information technology.

Restriction on Salaries

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

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

1. Additional Contract Restrictions

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

2. Hatch Act

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

3. No Unlawful Use or Unlawful Use Messages Regarding Drugs

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

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

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

5. Debarment and Suspension

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

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

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

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

6. Restriction on Distribution of Sterile Needles

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

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

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

8. Trading Partner Requirements

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

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

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

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

9. Concurrence for Test Modifications to HHS Transaction Standards

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

10. Adequate Testing

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

11. Deficiencies

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

12. Code Set Retention

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

13. Data Transmission Log

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

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

14. Nondiscrimination and Institutional Safeguards for Religious Providers

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

15. Counselor Certification

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

16. Cultural and Linguistic Proficiency

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

17. Intravenous Drug Use (IVDU) Treatment

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

18. Tuberculosis Treatment

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

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

19. Trafficking Victims Protection Act of 2000

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

20. Tribal Communities and Organizations

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

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

21. Marijuana Restriction

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

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

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

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

23. Adolescent Best Practices Guidelines

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

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

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

25. Nondiscrimination in Employment and Services

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

26. Federal Law Requirements:

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

27. State Law Requirements:

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

28. Additional Contract Restrictions

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

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

1. Contractor shall comply with all applicable provisions of the Dymally-Alatorre Bilingual Services Act (Government Code sections 7290-7299.8) regarding access to materials that explain services available to the public as well as providing language interpretation services.
2. Contractor shall comply with the applicable provisions of Section 1557 of the Affordable Care Act (45 CFR Part 92), including, but not limited to, 45 CFR 92.201, when providing access to: (a) materials explaining services available to the public, (b) language assistance, (c) language interpreter and translation services, and (d) video remote language interpreting services.
3. The Contractor shall comply with the following language assistance and format requirements (42 CFR § 438.10; 45 CFR § 92.8; W&I Code §§ 14029.91 and 14029.92):

- a. The Contractor shall provide all written materials for potential beneficiaries and beneficiaries in a font size no smaller than 12 point.
- b. The Contractor shall ensure its written materials are available in alternative formats, including large print, upon request of the potential beneficiary or beneficiary at no cost. Large print means printed in a font size no smaller than 18 point.
- c. The Contractor shall make its written materials that are critical to obtaining services available in the prevalent non-English languages in the county.
- d. The Contractor shall notify beneficiaries and prospective beneficiaries that written translation is available in prevalent languages free of cost and how to access those materials.

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

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

**ATTACHMENT D
GENERAL PROVISIONS**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

D.5 INSURANCE.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

payment of property taxes levied on such an interest.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Attachment D page 5 of 7

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

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

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

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

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

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

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

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

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

D.34 CONFLICT OF INTEREST.

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

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

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

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

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

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

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

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

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

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

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

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

SIERRA COUNTY

Business Associates Agreement

This Agreement is entered into this 1st day of July 2023 by and between the County of Sierra doing business by and through the Sierra County Department of Health and Human Services (collectively referred to herein as the "County" and Sierra County Office of Education.(referred to herein as the "Business Associate")

Recitals

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

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

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

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

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

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

- Disclosure is required by law; or
 - Where Business Associate obtains reasonable assurances from the person to whom disclosure is made that the PHI released will be held confidentially, and only may be used or further disclosed as required by law or for the purpose for which it was disclosed to the person, and the person notifies Business Associate of any instances of which it is aware in which the confidentiality of the information has been breached; and
 - Person agrees to notify Business Associate of any breaches of confidentiality;
- c. To permit Business Associate to provide data aggregation services relating to the health care operations of the County.

4. Business Associate and County agree that neither of them will request, use or release more than the minimum amount of PHI necessary to accomplish the purpose of the use, disclosure or request.

5. Business Associate will establish and maintain appropriate safeguards to prevent any unauthorized use or disclosure of PHI.

6. Business Associate agrees that it shall immediately report to County any unauthorized uses/disclosures of which it becomes aware, and shall take all reasonable steps to mitigate the potentially harmful effects of such breach.

7. Business Associate hereby indemnifies County and agrees to hold County harmless from and against any and all losses, expense, damage or injury that County may sustain as a result of, or arising out of, Business Associate's or its agent's or subAgreementor's, unauthorized use or disclosure of PHI.

8. Business Associate shall carry comprehensive general liability insurance.

9. Business Associate shall ensure that all of its subcontractors and agents are bound by the same restrictions and obligations contained herein whenever PHI is made accessible to such subcontractors or agents, and shall give prior notice to County of any subcontractors or agents who are to be given access to PHI.

10. Business Associate shall make all PHI and related information in its possession available as follows:

- a. To the individual or his/her personal representative or to the County, to the extent necessary to permit County to fulfill any obligation to allow access for inspection and copying in accordance with the provisions of 45 CFR § 164.524 and any subsequent amendments to the regulations;
- b. To the individual or his/her personal representative or to the County, to the extent necessary to permit County to fulfill any obligation to account for disclosures of PHI in accordance with 45 CFR § 164.528 and any subsequent amendments to the regulations.

11. Business Associate shall make PHI available to County to fulfill County's obligation to amend PHI and related information in accordance with 45 CFR §164.526, and shall, as directed by County, incorporate any amendments or related statements into the information held by Business Associate and any subcontractors or agents.

12. Business Associate agrees to make its internal practices, books and records relating to the use or disclosure of information received from or on behalf of County available to the U.S. Secretary of Health and Human Services, or the Secretary's designee, for purposes of determining compliance with the privacy regulations, and any amendments thereto.

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

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

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

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

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

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

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

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

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

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

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

"COUNTY"

"CONTRACTOR"

COUNTY OF SIERRA

Sharon Dryden, Chair
Sierra County Board of Supervisors

James Berardi, Superintendent
Sierra County Office of Education

APPROVED AS TO FORM:

ATTEST:

Heather Foster
Clerk of the Board

David Prentice
County Counsel

Special Terms and Conditions

Federal Equal Opportunity Requirements

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

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

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

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

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

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

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

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

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

Travel and Per Diem Reimbursement

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

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

Procurement Rules

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

a. Equipment/Property definitions

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

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

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

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

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

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

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

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

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

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

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

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

[1] Avoid purchasing unnecessary or duplicate items.

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

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

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

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

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

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

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

Equipment/Property Ownership / Inventory / Disposition

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

g. Motor Vehicles

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

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

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

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

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

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

Automobile Liability Insurance

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

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

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

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

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

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

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

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

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

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

Subcontract Requirements

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

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

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

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

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

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

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

(c) A Joint Powers Authority,

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

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

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

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

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

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

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

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

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

- e. DHCS assumes no responsibility for the payment of subcontractors used in the performance of this Agreement. Contractor accepts sole responsibility for the payment of subcontractors used in the performance of this Agreement.
- f. The Contractor is responsible for all performance requirements under this Agreement even though performance may be carried out through a subcontract.
- g. The Contractor shall ensure that all subcontracts for services include provision(s) requiring compliance with applicable terms and conditions specified in this Agreement.
- h. The Contractor agrees to include the following clause, relevant to record retention, in all subcontracts for services: "(Subcontractor Name) agrees to maintain and preserve, until three years after termination of (Agreement Number) and final payment from DHCS to the Contractor, to permit DHCS or any duly authorized representative, to have access to, examine or audit any pertinent books, documents, papers and records related to this subcontract and to allow interviews of any employees who might reasonably have information related to such records."
- i. Unless otherwise stipulated in writing by DHCS, the Contractor shall be the subcontractor's sole point of contact for all matters related to performance and payment under this Agreement.
- j. Contractor shall, as applicable, advise all subcontractors of their obligations pursuant to the following numbered provisions of this Exhibit: 1, 2, 3, 4, 5, 6, 7, 8, 10, 11, 12, 13, 14, 17, 19, 20, 24, 32 and/or other numbered provisions herein that are deemed applicable.

Income Restrictions

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

Audit and Record Retention

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

- a. The Contractor and/or Subcontractor shall maintain books, records, documents, and other evidence, accounting procedures and practices, sufficient to properly reflect all direct and indirect costs of whatever nature claimed to have been incurred in the performance of this Agreement, including any matching costs and expenses. The foregoing constitutes "records" for the purpose of this provision.
- b. The Contractor's and/or subcontractor's facility or office or such part thereof as may be engaged in the performance of this Agreement and his/her records shall be subject at all reasonable times to inspection, audit, and reproduction.
- c. Contractor agrees that DHCS, the Department of General Services, the Bureau of State Audits, or their designated representatives including the Comptroller General of the United States shall have the right to review and to copy any records and supporting documentation pertaining to the performance of this Agreement. Contractor agrees to allow the auditor(s) access to such records during normal business hours and to allow interviews of any employees who might reasonably have information related to such records. Further, the Contractor agrees to include a similar right of the State to audit records and

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

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

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

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

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

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

Site Inspection

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

Termination

a. For Cause

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

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

b. For Convenience

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

Intellectual Property Rights

a. Ownership

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

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

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

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

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

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

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

b. Retained Rights / License Rights

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

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

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

c. Copyright

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

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

d. Patent Rights

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

e. Third-Party Intellectual Property

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

f. Warranties

(1) Contractor represents and warrants that:

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

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

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

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

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

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

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

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

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

g. Intellectual Property Indemnity

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

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

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

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

h. Federal Funding

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

i. Survival

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

Air or Water Pollution Requirements

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

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

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

Prior Approval of Training Seminars, Workshops or Conferences

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

Confidentiality of Information

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

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

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

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

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

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

Financial and Compliance Audit Requirements

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Debarment and Suspension Certification

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

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

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

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

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

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

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

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

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

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

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

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

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

Smoke-Free Workplace Certification

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

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

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

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

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

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

Officials Not to Benefit

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

Public Communications

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

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

AGREEMENT FOR SPECIAL SERVICES
Fiscal Budget Services

This is an Agreement between the **SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT**, hereinafter referred to as "Client," and **SCHOOL SERVICES OF CALIFORNIA INC.**, hereinafter referred to as "Consultant," entered into as of July 1, 2023.

RECITALS

WHEREAS, the Client needs assistance regarding issues of school finance, legislation, school budgeting, and general fiscal issues; and

WHEREAS, the Consultant is professionally and specially trained and competent to provide these services; and

WHEREAS, the authority for entering into this Agreement is contained in Section 53060 of the Government Code and such other provisions of California law as may be applicable;

NOW, THEREFORE, the parties to this Agreement do hereby mutually agree as follows:

1. The Consultant agrees to perform such duties relating to issues of school finance, including:
 - a. Electronic delivery of the *Fiscal Report* containing information on issues of school finance, budgets, or practices and policy issues that impact local educational agency fiscal policies, and an electronic copy of the *Analysis of the Governor's Proposals for the State Budget and K-12 Education*.
 - b. An analysis of all major school finance/fiscal legislation and reports on its legislative/executive branch progress
 - c. Ten hours of service annually as the Client directs on fiscal issues, including: analysis of specific revenue or expenditure issues, analysis of specific legislative or regulatory issues, and a "quick query" service to provide telephone response to specific fiscal questions of the Client.

Services for which the base service hours may not be used, include: mandate questions, Client-specific economy, efficiency, or management consulting services, including, but not limited to, efficiency or management studies, demographic or school facility studies; special education studies; fiscal health analysis, and/or an in-depth budget review, direct collective bargaining or factfinding assistance; legislative representation or advocacy; fiscal analysis for purposes of collective bargaining, appearance as an expert witness, provision of depositions or declarations for local educational agency legal issues; major customized research projects or studies; or, on-site speeches or presentations.
 - d. Participation at the Consultant's school finance conferences and workshops at the Consultant's client rate.
2. The Client agrees to pay to the Consultant for services rendered under this Agreement:
 - a. \$4,500 annually, plus expenses, or payable at \$375 per month, plus expenses, for the services listed in Item 1 above, upon billings from the Consultant.

Agreement for Special Services—Fiscal Budget Services
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

- b. For all requested services in excess of ten direct service hours as indicated in Item 1c above in a 12-month period, the applicable hourly rate for the person(s) performing the services shall apply.
 - c. "Hours" are defined as hours of direct service to the Client, as well as reasonable travel time to and from the Client's site.
 - d. "Expenses" are defined as actual, out-of-pocket expenses, such as travel, meals, shipping, and duplication of materials.
3. The term of this contract shall be for the period of one year, beginning July 1, 2023, and terminating June 30, 2024. Agreement may be terminated prior to June 30, 2024, by either party on 30 days' written notice. In the event that the Client elects to terminate services at the end of the Agreement, the Client shall give a 30-day written notice of nonrenewal. The Consultant will provide continuing services for 90 days after the expiration date of the Agreement or until the Client provides written notice. The Client is responsible for these accrued charges and the Consultant may bill these additional days. In case of cancellation, the Client shall be liable for any costs accrued to the date of cancellation under Item 2 above.
4. It is expressly understood and agreed to by both parties that the Consultant, while carrying out and complying with any of the terms and conditions of this Agreement, is an independent contractor and is not an employee of the Client.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed as indicated below:

By: _____

Date: _____

Print Name

Job Title

Sierra-Plumas Joint Unified School District

By:  _____

Date: May 18, 2023

John D. Gray

President/CEO

School Services of California Inc.



Northern Section, CIF
2023-2024 Designation of CIF Representatives to League

Please complete the form below for each school under your jurisdiction and **RETURN TO THE CIF SECTION OFFICE (ADDRESSES ON REVERSE SIDE) no later than June 28, 2023**. 2241 St. George Ln. #2, Chico, CA 95926

Sierra Plumas Joint Unified School District/Governing Board at its June 21, 2023 meeting,
(Name of school district/governing board) (Date)

appointed the following individual(s) to serve for the 2023-2024 school year as the school's league representative:

PHOTOCOPY THIS FORM TO LIST ADDITIONAL SCHOOL REPRESENTATIVES

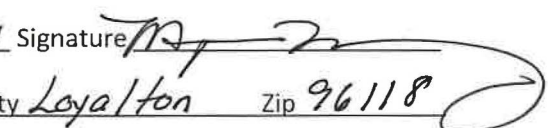
NAME OF SCHOOL Loyalton High School
 NAME OF REPRESENTATIVE Stacey Hood POSITION Athletic Director
 ADDRESS 700 Fourth St. CITY Loyalton ZIP 96118
 PHONE 530993-4454 FAX 530993-4667 E-MAIL shood@spjUSD.org

NAME OF SCHOOL Loyalton High School
 NAME OF REPRESENTATIVE Megan Meschery POSITION Principal
 ADDRESS 700 Fourth St. CITY Loyalton ZIP 96118
 PHONE 530993-4454 FAX 530993-4667 E-MAIL mmeschery@spjUSD.com

NAME OF SCHOOL Downieville School
 NAME OF REPRESENTATIVE Steve Fillo POSITION Athletic Director
 ADDRESS 130 School St CITY Downieville ZIP 95936
 PHONE 530-289-3473 FAX 530-289-3693 E-MAIL sfillo@spjUSD.org

NAME OF SCHOOL Downieville School
 NAME OF REPRESENTATIVE James Berardi POSITION Principal
 ADDRESS 130 School St CITY Downieville ZIP 95936
 PHONE 530-289-3473 FAX 530-289-3693 E-MAIL jberardi@spjUSD.org

If the designated representative is not available for a given league meeting, an alternate designee of the district governing board may be sent in his/her place. **NOTE:** League representatives from public schools and private schools must be designated representatives of the school's governing boards in order to be eligible to serve on the section and state governance bodies.

Superintendent's or Principal's Name Megan Meschery Signature 
 Address PO Box 37, 700 4th St. City Loyalton Zip 96118
 Phone 530-993-4454 FAX 530-993-4667

**PLEASE RETURN THIS FORM DIRECTLY TO THE CIF SECTION OFFICE.
 SEE FOLLOWING PAGE FOR CIF SECTION OFFICE CONTACT INFORMATION.**

2023-2024 EXTRA DUTY ASSIGNMENTS

Position	Stipend	Personnel	Personnel	Personnel
		<i>Downieville</i>	<i>LHS</i>	<i>LES</i>
<u>Coaching Assignments</u>				
Athletic Director - Loyalton High/\$2,500 per season x3/\$7,500 cap	7,500 cap		Stacey Hood	
Athletic Director – Downieville/\$500 per team or \$2,000 cap	2000 cap	Steve Fillo		
Athletic Director - Loyalton Gr. 6,7,8	1000			
Varsity Football LHS	2000		Jeremy Miller	
Assistant Varsity Football LHS	1500		Frank Emsoff	
Varsity Basketball - Boys	2000		Joel Armstrong	
J.V. Basketball - Boys	2000		Michael Simpkins	
Varsity Basketball - Girls	2000		Laurie Petterson	
J.V Basketball – Girls	2000			
7 th Grade Basketball – Boys	500			
8 th Grade Basketball – Boys	500			
7 th Grade Basketball - Girls	500			
8 th Grade Basketball – Girls	500			
7 th /8 th Gr. COED Basketball (Downieville)	1500			
Boys Baseball	2000		Eric Petterson	
Girls Softball	2000		Aimee Phebus	
Varsity Volleyball - Girls	2000		Tom Barefoot	
JV Volleyball Girls	1500			
Track	2000		Emma Shaffer	
Tennis	1500			
Cheerleading Advisor per season maximum 2 seasons per year	2000		Emma Shaffer	
Golf Coach	1500		Isaac Price	
Physical Fitness Coordinator District-wide	500			
Soccer	2000		Sarah Toricelli	
Ski Team	1500		Cali Griffin	



7621 Galilee Road Bldg. 100
Roseville, CA 95678
(916) 782-8326



SHIP TO: Sierra County Schools (LES, LHS, DVL)
Sierra County Schools
109 Beckwith Rd, Loyalton, CA 96118
[530-993-1660](tel:530-993-1660)

Sierra County Schools (LES, LHS, DVL, DO)

F.O.B. Customer
TERMS See Below
DELIVERY Ground
NUMBER SI-20230607-1033

articulvent voice phone system

#	QTY	PART NUMBER	DESCRIPTION	MSRP	EACH	EXTENDED	Tax
Sierra County Schools							
Voice System (All Call Features)			Sierra County Schools (Loyalton HS, Downieville School, Loyalton ES & DO)				
1	3	ABX-i3	articulvent voice i3 SSD-512GB, 1-300 phones SIP Ready 1 - system per site (Downieville,LES-DO, LHS)	\$2,550.00	\$2,130.00	\$6,390.00	T
Phones							
		DO – (4) T54W, (11) T53W					
		Downieville – (2) T54W, (16) T53W					
		Loyalton ES – (2) T54W, (18) T53W					
		Loyalton HS – (2) T54W, (25) T53W					
2	10	YEA-SIP-T54W	Yealink SIP T54W Smart Media HD Gig phone (Receptionist/Admin Office)	\$299.00	\$190.00	\$1,900.00	T
3	10	YEA-EXP50	Yealink EXP 50 Side car/expansion module for phone, extra LCD buttons 60	\$115.00	\$100.00	\$1,000.00	T
4	70	YEA-SIP-T53W	Yealink SIP T53W Wifi+bluetooth Desktop phone 100/1000 (Classroom/work area)	\$219.00	\$140.00	\$9,800.00	T
5	70	YEA-PS5V1200US	Yealink Power supply 1.5volt (if Cat5 wire not available -Wifi)	\$14.00	\$12.00	\$840.00	T
6	2	YEA-CP935W-BASE	Yealink DECT Conf Phone with base and battery powered phone (optional)	\$699.00	\$525.00	\$1,050.00	T
7	20	YEA-WMB-T5W	Yealink T53/T54W Wall mount (optional)	\$10.00	\$7.00	\$140.00	T
Gateways - Fax Machine							
8	4	TA100	Yeastar TA 100 FXS Fax gateway	\$90.00	\$80.00	\$320.00	T
Speakers							
		DO – (9) 8180 Inside spk					
		Downieville – (12) 8180 Inside spk (2) Outside spk					
		Loyalton ES – (13) 8180G2 (5) Outside spk					
		Loyalton HS – (23) Inside spk (4) Outside spk					
9	57	Algo8180G2	Algo Inside Speaker (2 Way, HD audio)	\$365.00	\$315.00	\$17,955.00	T
10	11	Algo8186 Horn	Algo Outside Horn Speaker (2 way, HD audio)	\$495.00	\$456.00	\$5,016.00	T
Install and Setup							
11	24	SVCM-TON FAB	Fabricated Labor to configure the ABX System (load all phones & program dial plan)		\$95.00	\$2,280.00	T
12	8	SVCM-TON TRNG	Phone training for staff 30 min classes on site for users (optional)		\$165.00	\$1,320.00	
13	1	SVCM-TON-S8X5 LES-DO	1 Year Support - updates, remote sup, backup, hardware RMA(excluding phones & speakers) 50 devices	Mon-Fri 8x5	\$993.00	\$993.00	
14	1	SVCM-TON-S8X5 LHS	1 Year Support - updates, remote sup, backup, hardware RMA(excluding phones & speakers) 54 devices	Mon-Fri 8x5	\$998.00	\$998.00	
15	1	SVCM-TON-S8X5 DVL	1 Year Support - updates, remote sup, backup, hardware RMA(excluding phones & speakers) 30 devices	Mon-Fri 8x5	\$785.00	\$785.00	
16	60	SVCM-TON LAB	Labor to install phone system. Inside speakers (2 people) A Cat5E or 6 network cable is required everywhere a phone & speaker is needed.		\$165.00	\$9,900.00	
<p>Team One Networking is submitting a quote to three schools and the District Office (LES, LHS, DVL, DO) in the Sierra County for new VoIP UC voice systems. This includes the articulvent voice system with one year of maintenance (renewable each year if no interruption in coverage) installation of phone system, phones and inside speakers (1-10 feet high) is included with admin training and optional staff phone training. The Yealink phones carry a 2 year manufacturers warranty. The Algo speakers carry a 1 year manufacturers warranty. Team one will facilitate the return of any defective phone or speaker w/in the warranty – shipping will be billed to customer. Team One will work with your schools admin offices to design and program the phones. Adds moves and changes will be done at no charge for the first 30 days after installation – after this period, all service calls will be billed on an hourly basis of \$165.00/hour. Team One is not responsible for wiring Cat5 to any location a phone or speaker is required. Each phone comes with a 5ft patch cable. TERMS: 40% due at order placement. Remainder - net 30 days. Quote valid June 6,2023 - July 31, 2023</p>				Sub Total		\$60,687.00	
				Tax (7.25)	7.25%	\$3,385.10	
				Shipping		\$0.00	
				TOTAL		\$64,072.10	

Stryder Inpyn
PER

June 7, 2023
DATE



7621 Galilee Road Bldg. 100
Roseville, CA 95678
(916) 782-8326



SHIP TO:	Sierra County Schools (LES, LHS, DVL) Sierra County Schools 109 Beckwith Rd, Loyalton, CA 96118 530-993-1660
Sierra County Schools (LES, LHS, DVL, DO) LED Speaker/Clock Combo Inside	

F.O.B. Customer
TERMS See Below
DELIVERY Ground
NUMBER SI-20230607-1030

articulent voice phone system

#	QTY	PART NUMBER	DESCRIPTION	MSRP	EACH	EXTENDED	Tax
		Sierra County Schools					
		Voice System (All Call Features)	Sierra County Schools (Loyalton HS, Downieville School, Loyalton ES & DO)				
1	3	ABX-i3	articulent voice i3 SSD-512GB, 1-300 phones SIP Ready 1 - system per site (Downieville,LES-DO, LHS)	\$2,550.00	\$2,130.00	\$6,390.00	T
		Phones					
		DO – (4) T54W, (11) T53W					
		Downieville – (2) T54W, (16) T53W					
		Loyalton ES – (2) T54W, (18) T53W					
		Loyalton HS – (2) T54W, (25) T53W					
2	10	YEA-SIP-T54W	Yealink SIP T54W Smart Media HD Gig phone (Receptionist/Admin Office)	\$299.00	\$190.00	\$1,900.00	T
3	10	YEA-EXP50	Yealink EXP 50 Side car/expansion module for phone, extra LCD buttons 60	\$115.00	\$100.00	\$1,000.00	T
4	70	YEA-SIP-T53W	Yealink SIP T53W Wifi+bluetooth Desktop phone 100/1000 (Classroom/work area)	\$219.00	\$140.00	\$9,800.00	T
5	70	YEA-PS5V1200US	Yealink Power supply 1.5volt (if Cat5 wire not available -Wifi)	\$14.00	\$12.00	\$840.00	T
6	2	YEA-CP935W-BASE	Yealink DECT Conf Phone with base and battery powered phone (optional)	\$699.00	\$525.00	\$1,050.00	T
7	20	YEA-WMB-T5W	Yealink T53/T54W Wall mount (optional)	\$10.00	\$7.00	\$140.00	T
		Gateways - Fax Machine					
8	4	TA100	Yeastar TA 100 FXS Fax gateway	\$90.00	\$80.00	\$320.00	T
		Speakers					
		DO – (9) 8180 Inside spk					
		Downieville – (12) 8180 Inside spk (2) Outside spk					
		Loyalton ES – (13) 8190S LED (5) Outside spk	Site requested LED Digital speaker/clock combo units for LED alarms and notifications				
		Loyalton HS – (23) Inside spk (4) Outside spk					
9	44	Algo8180G2	Algo Inside Speaker (2 Way, HD audio)	\$365.00	\$315.00	\$13,860.00	T
10	13	Algo8190S	Algo Inside Speaker (2 Way, HD audio) LED Clock Speaker/combo	\$1,495.00	\$1,233.00	\$16,029.00	T
11	11	Algo8186 Horn	Algo Outside Horn Speaker (2 way, HD audio)	\$495.00	\$456.00	\$5,016.00	T
		Install and Setup					
12	24	SVCM-TON FAB	Fabricated Labor to configure the ABX System (load all phones & program dial plan)		\$95.00	\$2,280.00	T
13	8	SVCM-TON TRNG	Phone training for staff 30 min classes on site for users (optional)		\$165.00	\$1,320.00	
14	1	SVCM-TON-S8X5 LES-DO	1 Year Support - updates, remote sup, backup, hardware RMA(excluding phones & speakers) 50 devices	Mon-Fri 8x5	\$993.00	\$993.00	
15	1	SVCM-TON-S8X5 LHS	1 Year Support - updates, remote sup, backup, hardware RMA(excluding phones & speakers) 54 devices	Mon-Fri 8x5	\$998.00	\$998.00	
16	1	SVCM-TON-S8X5 DVL	1 Year Support - updates, remote sup, backup, hardware RMA(excluding phones & speakers) 30 devices	Mon-Fri 8x5	\$785.00	\$785.00	
17	60	SVCM-TON LAB	Labor to install phone system. Inside speakers (2 people) A Cat5E or 6 network cable is required everywhere a phone & speaker is needed.		\$165.00	\$9,900.00	
				Sub Total		\$72,621.00	
				Tax (7.25)	7.25%	\$4,250.31	
				Shipping		\$0.00	
				TOTAL		\$76,871.31	
<p>Team One Networking is submitting a quote to three schools and the District Office (LES, LHS, DVL, DO) in the Sierra County for new VoIP UC voice systems. This includes the articulent voice system with one year of maintenance (renewable each year if no interruption in coverage) installation of phone system, phones and inside speakers (1-10 feet high) is included with admin training and optional staff phone training. The Yealink phones carry a 2 year manufacturers warranty. The Algo speakers carry a 1 year manufacturers warranty. Team one will facilitate the return of any defective phone or speaker w/in the warranty – shipping will be billed to customer. Team One will work with your schools admin offices to design and program the phones. Adds moves and changes will be done at no charge for the first 30 days after installation – after this period, all service calls will be billed on an hourly basis of \$165.00/hour. Team One is not responsible for wiring Cat5 to any location a phone or speaker is required. Each phone comes with a 5ft patch cable. TERMS: 40% due at order placement. Remainder - net 30 days. Quote valid June 6,2023 - July 31, 2023</p>							

Stryder Inpyn
PER

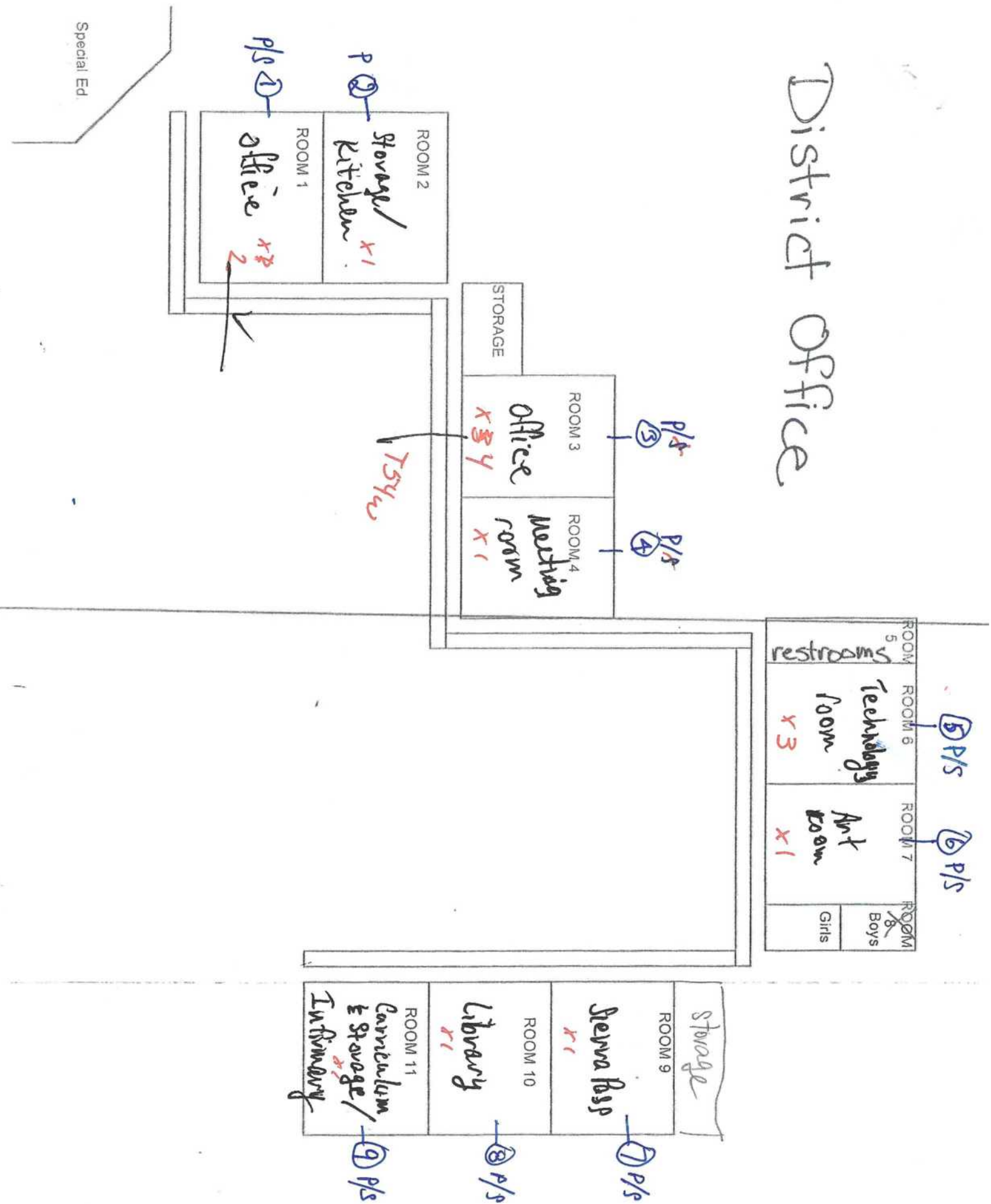
June 7, 2023
DATE

District Office

Loc	Name	Phone	8180	Horn	EXP50
1	Rm 1 Office A	T53W	Y	-	-
1	Rm 1 Office B	T53W	Y	-	-
2	Rm 2 kitchen	T53W	-	-	-
3	Rm 3 Office A	T54W	-	-	Y
3	Rm 3 Office B	T54W	-	-	Y
3	Rm 3 Office C	T54W	-	-	Y
3	Rm 3 Office D	T54W	-	-	Y
4	Rm 4 Meeting	T53W	-	-	-
6	Rm 6 A Technology	T53W	Y	-	-
6	Rm 6 B Technology	T53W	Y	-	-
6	Rm 6 C Technology	T53W	Y	-	-
7	Rm 7 Art rm	T53W	Y	-	-
7	Rm 9 Sierra Pass	T53W	Y	-	-
8	Rm 10 Library	T53W	Y	-	-
9	Rm 11 Curric. - Infirmary	T53W	Y	-	-

T53W	11
T54W	4
8180	9
Horn	0
EXP50	4

District Office



Downieville School

Loc	Name	Phone	8180	Horn	EXP50
1	Principal	T54W	-	-	Y
2	Secretary	T54W	-	-	Y
3	Lounge	T53W	-	-	-
4	Rm 1	T53W	-	-	-
5	Rm 2	T53W	-	-	-
6	Rm 3	T53W	-	-	-
7	Rm 4	T53W	Y	-	-
8	Rm 5	T53W	Y	-	-
9	Rm 6	T53W	Y	-	-
10	Rm 7	T53W	Y	-	-
11	Rm 8	T53W	Y	-	-
12	Rm 9	T53W	Y	-	-
13	Drama rm	T53W	Y	-	-
14	Art rm	T53W	Y	-	-
15	AA Music	T53W	Y	-	-
16	Shop	T53W	Y	-	-
17	Learning Ctr	T53W	Y	-	-
18	Library	T53W	Y	-	-

T53W	16
T54W	2
8180	12
Horn	2
EXP50	2

- office & Gym side

2 pages
(over)

PT33M ③

Teachers Lounge

Boiler

④-P/S
Rm 1

⑤-P/S
Rm 2

⑥-P/S
Rm 3

⑪ P/S
Learning Center

⑫ P/S
Library

⑬ P/S
Storage

PT54M ①

principal's

⑧ P/S
Rm 5

⑨ P/S
Rm 6

⑩ P/S
Rm 7

⑪ P/S
Rm 8

⑬ P/S
Shop

PT54M ②

office

⑫ P/S
Rm 9

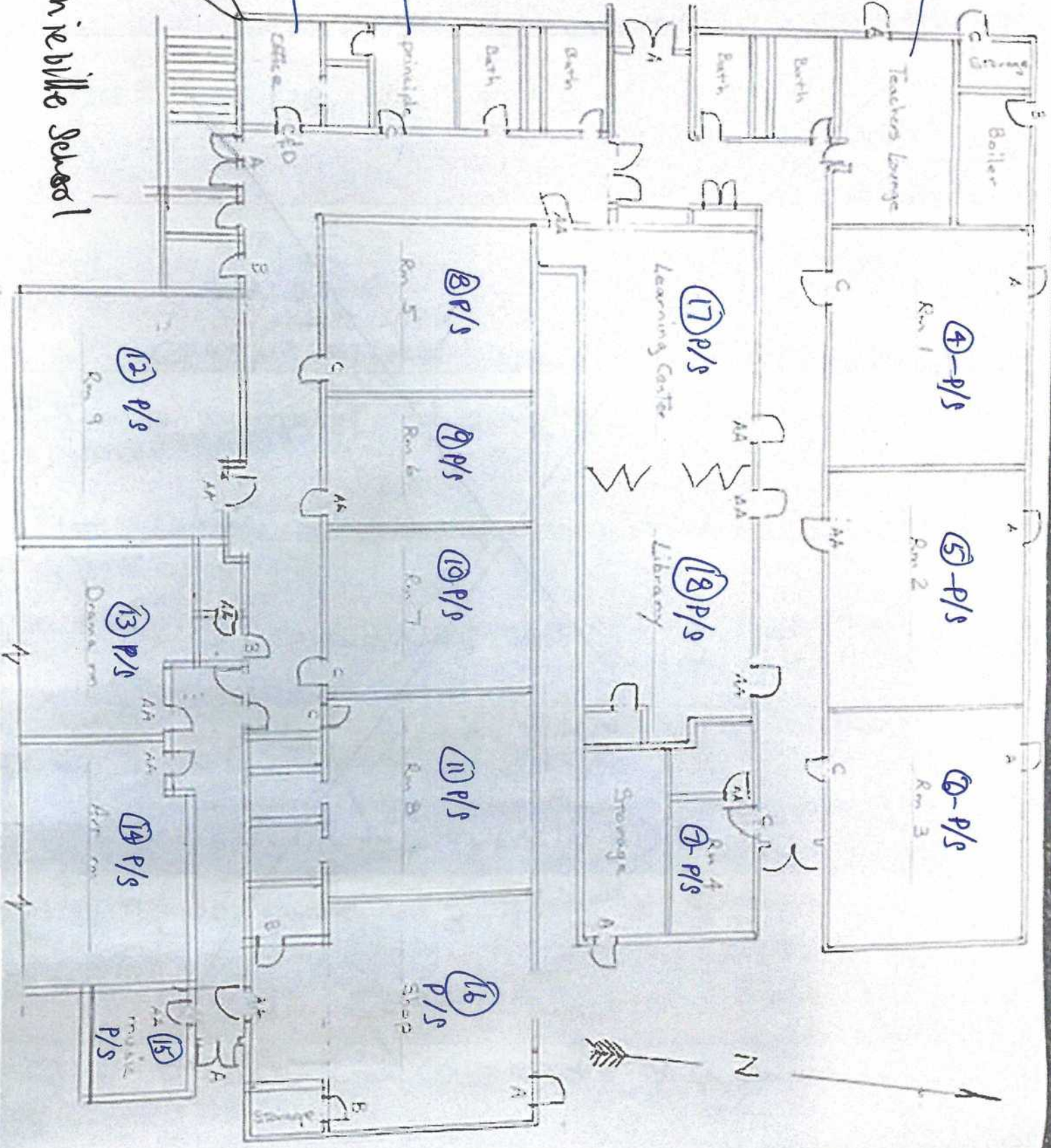
⑬ P/S
Drama

⑭ P/S
Art

⑮ P/S
Music



Down i bike school 1



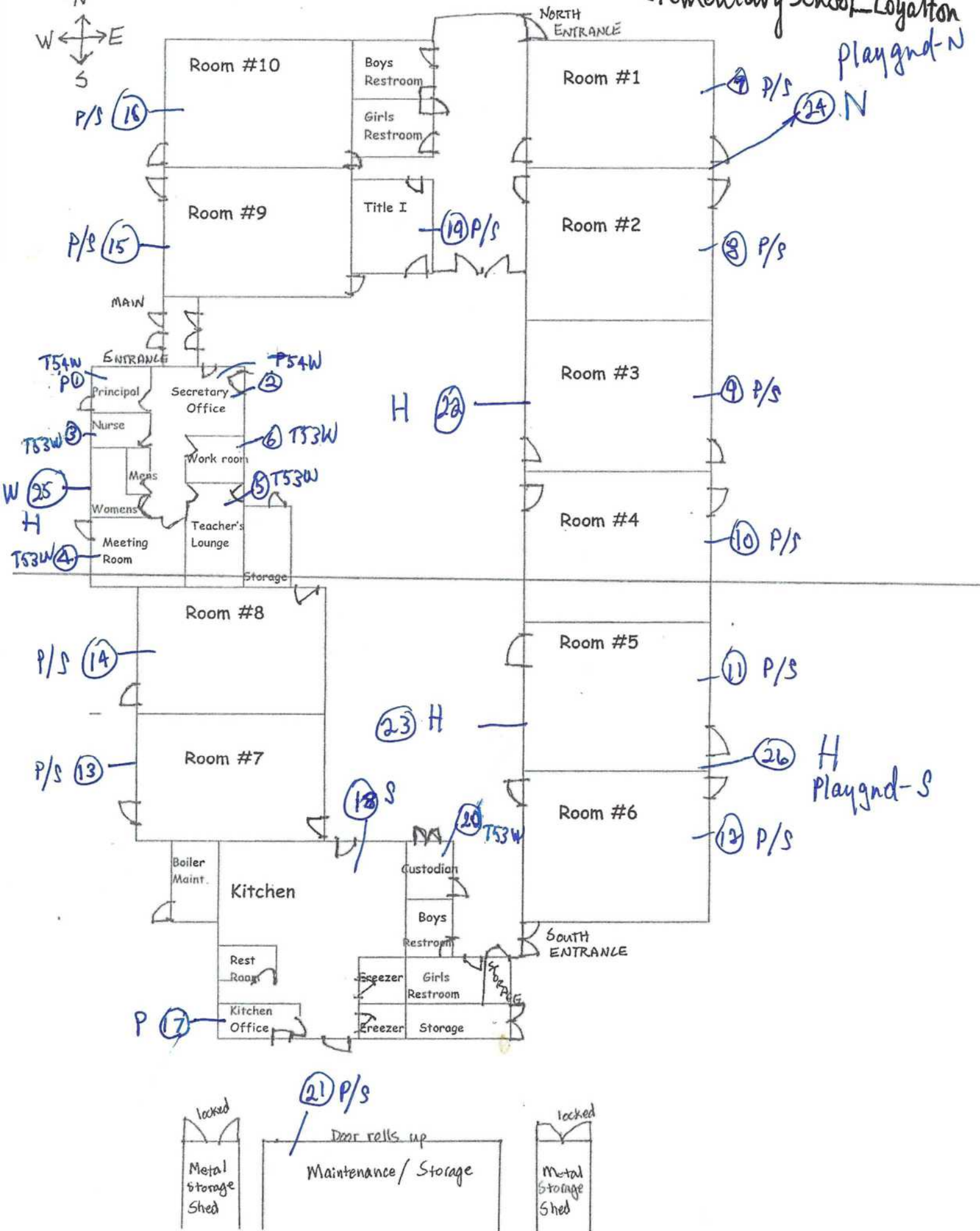
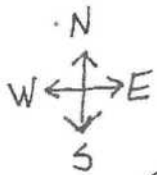
Loyalton ES

Loc	Name	Phone	8180	Horn	EXP50
1	Principal	T54W	-	-	Y
2	Secretary	T54W	-	-	Y
3	Nurse	T53W	-	-	-
4	Meeting rm	T53W	-	-	-
5	Lounge	T53W	-	-	-
6	Work rm	T53W	-	-	-
7	Rm 1	T53W	Y	-	-
8	Rm 2	T53W	Y	-	-
9	Rm 3	T53W	Y	-	-
10	Rm 4	T53W	Y	-	-
11	Rm 5	T53W	Y	-	-
12	Rm 6	T53W	Y	-	-
13	Rm 7	T53W	Y	-	-
14	Rm 8	T53W	Y	-	-
15	Rm 9	T53W	Y	-	-
16	Rm 10	T53W	Y	-	-
17	Kitchen Office	T53W	-	-	-
18	Kitchen	-	Y	-	-
19	Title I	T53W	Y	-	-
20	Custodian	T53W	-	-	-
21	Maint.	T53W	Y	-	-
22	Gym	-	-	Y	-
23	MP room	-	-	Y	-
24	Out playgnd-N	-	-	Y	-
25	Front of school	-	-	Y	-
26	Out playgnd-S	-	-	Y	-

T53W	18
T54W	2
8180	13
Horn	5
EXP50	2

LOYALTON ELEMENTARY SCHOOL

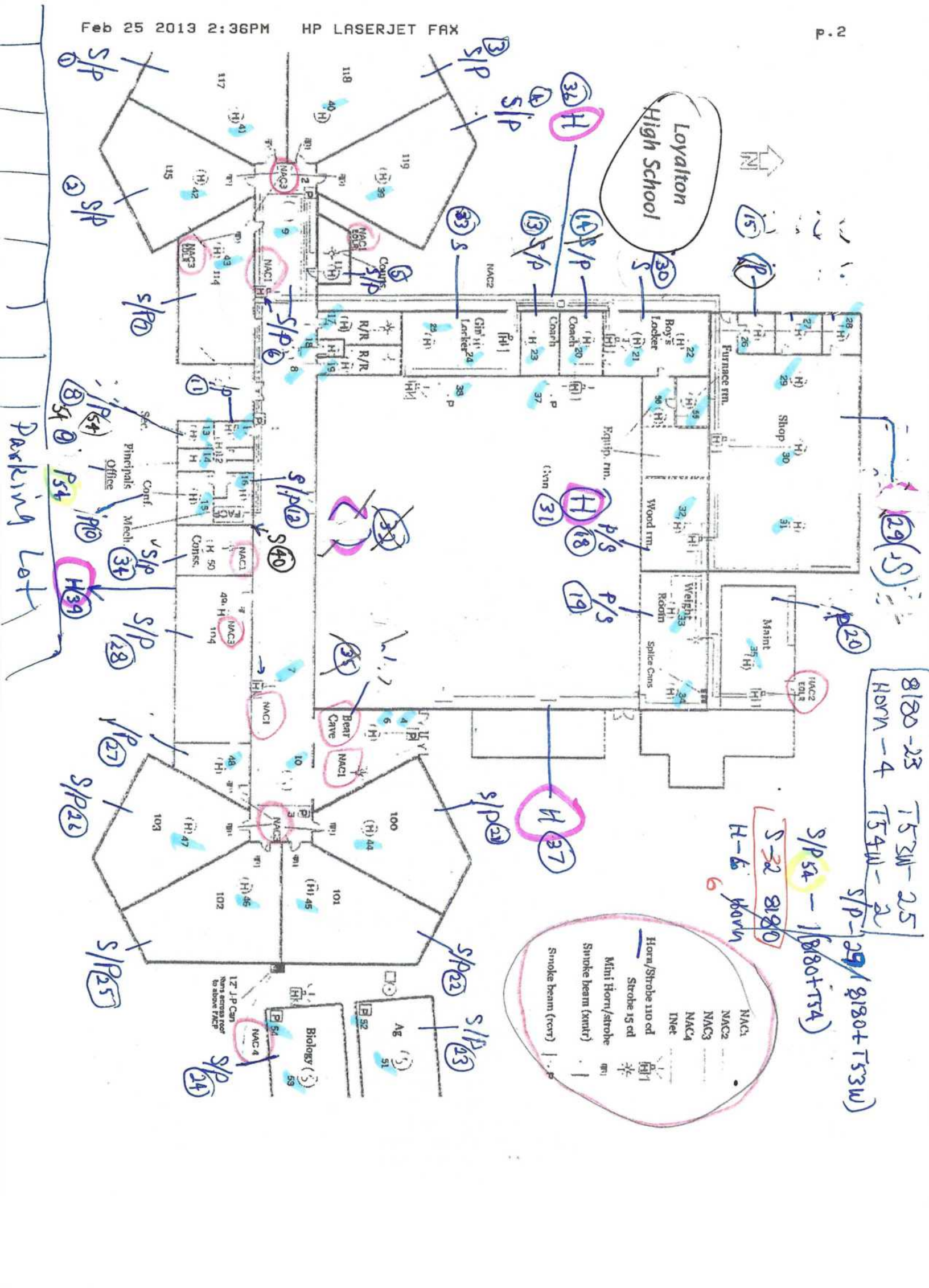
Elementary School - Loyaltton
playground - N



Loyalton HS

Loc	Name	Phone	8180	Horn	EXP50
1	Rm 117	T53W	Y	-	-
2	rm 115	T53W	Y	-	-
3	rm 118	T53W	Y	-	-
4	rm 119	T53W	Y	-	-
5	11 Couns.	T53W	Y	-	-
6	rm 9	T53W	Y	-	-
7	rm 114	T53W	Y	-	-
8	Sec	T54W	-	-	Y
9	Principal	T54W	Y	-	Y
10	Conf rm	T53W	-	-	-
11	11 office	T53W	-	-	-
12	16 office	T53W	Y	-	-
13	Girls coach	T53W	-	-	-
14	Boys coach	T53W	-	-	-
15	shop office	T53W	-	-	-
16	storage	-	-	-	-
17	storage	-	-	-	-
18	Wood rm	T53W	Y	-	-
19	Weight rm	T53W	Y	-	-
20	Maint	T53W	-	-	-
21	rm 100	T53W	Y	-	-
22	rm 101	T53W	Y	-	-
23	Ag	T53W	Y	-	-
24	Biology	T53W	Y	-	-
25	rm 22	T53W	Y	-	-
26	rm 23	T53W	Y	-	-
27	rm 27	T53W	-	-	-
28	rm 104	T53W	Y	-	-
29	shop	-	Y	-	-
30	boys locker	-	Y	-	-
31	Gym	-	-	Y	-
32	Gym2	-	-	-	-
33	girls locker	-	Y	-	-
34	Conss. 50	T53W	Y	-	-
35	Bear Cave	-	-	-	-
36	Out East	-	-	Y	-
37	Out West	-	-	Y	-
38	?	-	-	-	-
39	Out South	-	-	Y	-
40	Hallway	-	Y	-	-

T53W	25
T54W	2
8180	23
Horn	4
EXP50	2





LCFF Budget Overview for Parents

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

CDS Code: 46-70177/46-10462

School Year: 2023-24

LEA contact information:

James Berardi

Superintendent

jberardi@spjUSD.org

530-993-1660 ext. 110

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

Budget Overview for the 2023-24 School Year

Projected Revenue by Fund Source

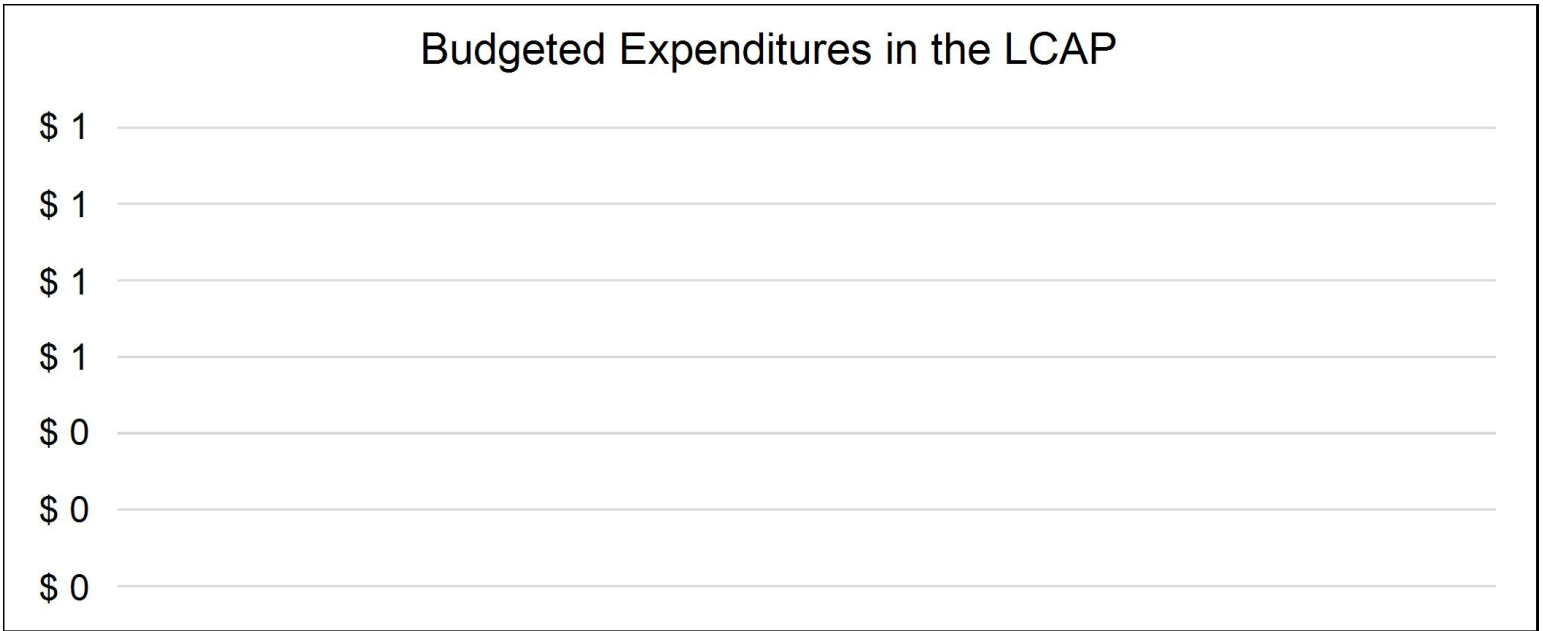
Total LCFF funds
\$0
0 %

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

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

LCFF Budget Overview for Parents

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



This chart provides a quick summary of how much Sierra –Plumas Joint Unified School District/Sierra County Office of Education plans to spend for 2023-24. It shows how much of the total is tied to planned actions and services in the LCAP.

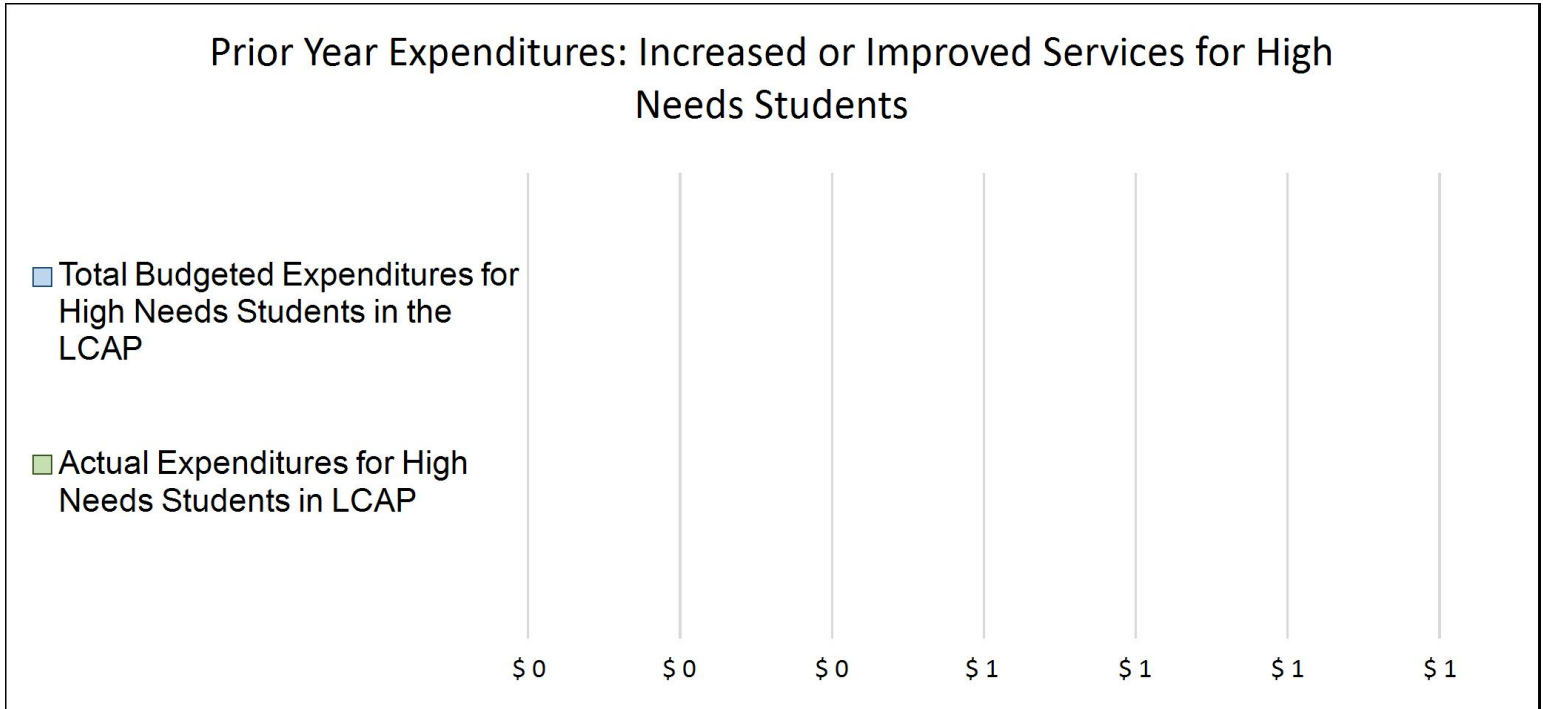
The text description of the above chart is as follows: Sierra –Plumas Joint Unified School District/Sierra County Office of Education plans to spend \$ for the 2023-24 school year. Of that amount, \$ is tied to actions/services in the LCAP and \$ is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

Increased or Improved Services for High Needs Students in the LCAP for the 2023-24 School Year

In 2023-24, Sierra –Plumas Joint Unified School District/Sierra County Office of Education is projecting it will receive \$ based on the enrollment of foster youth, English learner, and low-income students. Sierra –Plumas Joint Unified School District/Sierra County Office of Education must describe how it intends to increase or improve services for high needs students in the LCAP. Sierra –Plumas Joint Unified School District/Sierra County Office of Education plans to spend \$ towards meeting this requirement, as described in the LCAP.

LCFF Budget Overview for Parents

Update on Increased or Improved Services for High Needs Students in 2022-23



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

The text description of the above chart is as follows: In 2022-23, Sierra –Plumas Joint Unified School District/Sierra County Office of Education's LCAP budgeted \$ for planned actions to increase or improve services for high needs students. Sierra –Plumas Joint Unified School District/Sierra County Office of Education actually spent \$ for actions to increase or improve services for high needs students in 2022-23.



Local Control and Accountability Plan

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

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

Plan Summary [2023-24]

General Information

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

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

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

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

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

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

Administrators – 4

Bargaining Unit Representatives – 3

Community – 3,240

Principals – 2.25

School Personnel – 72

Students – 396

English Learners - 14

Foster Youth - 3

Homeless Youth - 43

Pupils with Disabilities – 65

Socio-economically disadvantaged – 46.6%

Reflections: Successes

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

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

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

Grades TK-12 have one to one chrome books and/or IPADS within the classroom to be used at school for classroom assignments and projects.

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

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

- a) New math and language arts curriculum
- b) After school tutoring
- c) Full time ELL aide
- d) Title 1 intervention teachers
- e) RTI/SST meetings for at-risk students
- f) Hired a Behavior Consultant
- g) Added accelerated workshops for grades 7th-8th to lessen learning gaps due to COVID.
- h) Adopted new Science Curriculum

The district continues to provide counseling using three counselors. On the west side, the therapist is there for one day a week and on the east side there are two therapist. One works one day a week, and the other works 2 days a week.

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

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

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

Reflections: Identified Need

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

Sierra-Plumas Joint Unified School District has room for growth in both Language Arts and Math CAASPP scores for all grades tested. For 2019 our dashboard indicates that we are in the orange in Language Arts and in in the orange for Math grade 3-8. For Language Arts and math improvements we are working on intervention time with Title 1 teachers five days a week. The district is also working on remediation

classes for 7th-8th in math to help in that area. Tutoring is offered at all school sites after school. The district hired a full time intervention teacher to address the intervention needs of the students grades 4th-12th district wide. Due to the COVID-19 pandemic, state law has suspended the reporting of state indicators on the 2021 Dashboard. Our district is still referring back to the 2019 Dashboard as our most updated because of irregularities and COVID our 2021 and 2022 Dashboard are not accurate. our District has been utilizing intervention assessments for our local data to help drive improvements in learning gaps. Our intervention teacher also holds monthly MTSS PDs at each school site to go over assessments, and guide staff on tier supports for students.

LCAP Highlights

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

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

Comprehensive Support and Improvement

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

Schools Identified

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

No schools were identified.

Support for Identified Schools

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

No schools were identified.

Monitoring and Evaluating Effectiveness

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

No schools were identified.

Engaging Educational Partners

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

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

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

Loyalton Elementary School
October 18, 2022
November 15, 2022
March 20, 2023
April 17, 2023

LES Site Council Goals:

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

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

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

Goal 2: Loyalton Elementary will need to update current safety plan/drills in collaboration with local agencies, provide training for staff. Need to update current safety plan/drills in collaboration with local agencies, provide training for staff. LES site also needs to be updated for safety including windows, locks, PA system, phone system.

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

Goal 3: Facilities are getting older, needs are painting, new windows, black top.

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

Goal 4: To have more ways of communicating with stakeholders/using all possible ways to communicate, including all calls, menus, newsletters, coffee with the principal, surveys, and website.

Dates:

October 19, 2022

December 14, 2022

February 22, 2023

April 19, 2023

Goals:

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

Goal 2: Middle School Social Connectivity: Increase the 7th and 8th grade students' social and emotional connectivity to LHS.

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

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

Goal 5: Middle & High School Nutrition: LHS Middle and High School students will have increased access to nutritious and fulfilling breakfasts and lunches during their school day so they have the nutrition to focus on learning.

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

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

Our ELL Aide/ELPAC coordinator sent a survey out to ELL parents in May to do a yearly check in, in regards to how they feel about services that their children and family receive from our school district.

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

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

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

On May 9th a presentation of our LCAP was given to our school board and attending parents and community members.

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

On May 11th administration held a LCAP stakeholders meeting for the East and West Side of the county at Loyalton Elementary School and Downieville School. The meeting dates and time was shared with stakeholders through all calls, school site menu, and on Facebook. There was one in attendance.

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

A summary of the feedback provided by specific educational partners.

From our ELL parents survey:

Out of the 10 surveys that went home to ELL households, I received 6 back. The following is a snapshot of the 7 questions on the survey. On a scale from 1 to 5--

1 being extremely unsatisfied and 5 being extremely satisfied:

Feeling welcomed at school

Parent knows what services/supports the child receives

Child is gaining the skills needed to succeed

Proper support provided

School acknowledges Childs achievements

Family culture is valued by school

Clear, consistent communication to parents

3/6 households- Extremely satisfied with all 7 questions.

2/6 households- Extremely satisfied with 5 out of 7- and satisfied with 2.

1/6 household- extremely unsatisfied with question #1- neutral with 4 out of 7- extremely satisfied with 2 out of 7.

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

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

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

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

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

Goals and Actions

Goal

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

An explanation of why the LEA has developed this goal.

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

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

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

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

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

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

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

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

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

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Science CCSS aligned curriculum are reviewed for adoption	Outdated Science curriculum	No Curriculum was Adopted-still in review. The curriculum team set meetings to narrow down selection.	Science Curriculum Adopted K-12		Adoption of Science CCSS aligned curriculum.
Teacher log of students in after school tutoring	LHS offered tutoring 2 times a week-averaged 10 students a week LES offered tutoring 2 times a week averaged 15 students a week DVL will offer tutoring in the 2021-2022 school year	LHS offered tutoring 3 times a week-averaged 13 students a week LES offered tutoring 4 times a week averaged 20 students DVL	LHS offered tutoring 3 times a week-averaged 7 students a week LES offered tutoring 5 times a week averaged 20 students DVL offered tutoring 2 times a week and had 0 students		Increase student attendance in Tutoring by 2 percent each year.
English Learner Progress - ELPAC	ELPAC 2018-2019 = 0% Level 4 61.6% Level 3 30.8% Level 2 7.7% Level 1	ELPAC 2021-2022= 21% Level 4 29% Level 3 43% Level 2 7% Level 1	Level 1: Beginning to develop: 10% Level 2: Somewhat developed: 50% Level 3: Moderately developed: 20% Level 4: Well Developed: 20%		Increase Level 4 by 2% from baseline. Increase Level 3 by 5% from baseline.
EL Reclassification Rate	Baseline 0%	7.5%	10%		Maintain 20% reclassification rate
% of students meeting A-G	75% of high school students have met A-G requirements	76.4% of high school students have met A-G requirements	78% of high students have met A-G requirements		Increase rate by 1% annually.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Chronic Absenteeism Rate	9.3%	5 %- 2019	9%		Decrease rate by 2% annually.
Attendance Rate	16-17 94%	95%-2019	88% for 21-22		Increase attendance rate by 1% based on prior year
Middle School Drop Out Rate	0%	0%	0%		Maintain 0%
High School Drop Out Rate	0%	0%	0%		Maintain 0%
Graduation Rate	100%	100%	100%		Maintain 100%
Suspension Rate	.7%	0%	.02%		Maintain <1%
Expulsion Rate	0%	0%	0%		Maintain 0%
Foster Youth Coordinator-Hire part time coordinator to provide proper services to foster youth	.5 FTE added to positions	Hired	Maintained Position		Hire qualified person.
% of students who are agriculture completers	15% are Ag Completers	38% of 2020-2021 graduates were agriculture completers	35% of 2021-2022 graduates were agriculture completers		Increase rate by 1% annually.
CAASPP Math 18-19 52% of students will meet or exceed standards	35% of students met or exceeded standards	Only Loyalton High School Students took the CAASPP Math Assessment in 2021. Of those students: 27% of 7th grade met or exceeded standard	Loyalton High School 2022 40% of 7th grade meet or exceeded standards 20.9% of 8th grade meet or exceeded standards		Increase by 5% annually.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
		22% of 8th grade met or exceeded standards 35% of 11th grade met or exceeded standard	36.4% of 11th grade meet or exceeded standards Loyalton Elementary School 2022 31.3 % met or exceeded standards for math		
CAASPP ELA 18-19 55% of students will meet or exceed standards	42% of students met or exceeded standards	Only Loyalton High School Students took the CAASPP ELA Assessment in 2021. Of those students: 49% of 7th grade met or exceeded standard 36% of 8th grade met or exceeded standard 46% of 11th grade met or exceeded standard.	Loyalton High School 2022 42.9% of 7th grade meet or exceeded standards 26.1% of 8th grade meet or exceeded standards 36.4% of 11th grade meet or exceeded standards 63.6% Loyalton Elementary School 2022		Increase by 5% annually.
AP Passage Rate	7% 2016-2017 and 2017-2018	8% 2020-2021 graduates with 3 or better	29% 2022 AP Passage Rate		Increase passage rate by 2% from prior year
% of students who have access to standards aligned	100% of students have access to standards aligned curriculum	100% of students have access to standards aligned curriculum	100% of students have access to standards aligned curriculum		Maintain at 100%

Actions

Action #	Title	Description	Total Funds	Contributing
1.1	Google Classroom Platform Training.	Train all new teachers district-wide on the use of Google Classroom and Google Apps for Education in order to improve students engagement and access to curriculum and lessons. Provide retraining for veteran teachers district wide.		No
1.2	MTSS/Star Benchmark Assessments/Intervention Teacher	Continue the Multi-tiered System of Supports (MTSS) that is data driven throughout the district to address the needs of all students by aligning district initiatives, supports, programs, and resources to improve student outcomes, using intervention teacher and STAR benchmark reports district wide.	\$7,500.00	No
1.3	Foster Youth/SCOE	Hire a part time Foster Youth Coordinator to attend meetings and work with other agencies to coordinate services for foster youth in the district. This action/goal was met starting the 2021 school year.	\$60,000.00	Yes
1.4	Academic Curriculum/Support	Purchase and implement K-12/FUELED online learning platform to enhance curricular options including credit recovery, AP, elective options and interventions. This action/goal was met and enhanced 2020-2021 and 2021-2022 school years.	\$250,000.00	Yes
1.5	Purchase technology to support ELA/Math	Purchase Moby Max technology to support ELA and Math instruction. Purchase additional chromebooks to be used in classrooms for ELA and math instruction.	\$50,000.00	Yes

Action #	Title	Description	Total Funds	Contributing
1.6	Provide after school tutoring for students district wide.	Fund credentialed teachers for after school tutoring for all students in grades 1-12 in all core courses at all school sites in the district school. Provide a wellness center for students to access tutors, counselors, etc.	\$202,000.00	Yes
1.7	ELD standards and Support for EL students	Implements ELD standards within content instruction to support EL students with access to standards aligned curriculum.	\$120,000.00	Yes
1.8	STAR support through full time intervention teacher/staff	STAR program used to assess student outcomes and performance to support class placement decisions.	\$115,000.00	Yes
1.9	Professional Development	The District continues to fund professional development. We implemented the Marzano Research Group's The New Art and Science of Teaching Framework to guide in-house professional development and funded teachers to attend outside professional development workshops as needed based on our goals.	\$35,000.00	No
1.10	Science adoption committee will work towards adoption.	Science adoption committee will take more time to explore curriculum with staff, and stakeholders.		No

Goal Analysis [2022-23]

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

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

We systematized our MTSS where our intervention teacher conducts PDs once a month at each site in the district to review data to help drive instruction.

Our Foster Youth position will be maintained as our foster youth/homeless services have increased in numbers and services needed.

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

None at this time.

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

Our full time intervention teacher by using our bench mark assessments, CBM and STAR, has been able to work with staff at each school site to provide one on one and small group intervention services to students. Through PDs held monthly staff is also able to look at data, drive instruction, and know which students should also be receiving Tier 1 and 2 intervention services in the classroom.

Our Foster Youth Coordinator has become well established and has coordinated with appropriate agencies to provide many services to our Foster Youth and Homeless population in our school district.

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

For Goal 1 our district is removing Action 1.1 as we have not had any new staff that has needed Google training. Since COVID our staff has become knowledgeable and proficient with using Google in our district.

For Goal 1 our district is removing Action 1.10 Our district adopted science curriculum K-12 for the 2022-2023 school year. Staff received training on the curriculum in the summer & fall of 2022 and have been using in the classrooms since the start of 2022-2023 school year.

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

Goals and Actions

Goal

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

An explanation of why the LEA has developed this goal.

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

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

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

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

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

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

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Number of counseling hours	East Side 12 hours West Side 6 hours	East Side 16 hours a week West Side 6 hours a week	West Side 5 hours a week East Side 15 hours a week		Continue Counseling Hours as per student needs

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Records indicating how many staff attend professional development	75% of staff will engage in PD	80% of staff engaged in PD	82% of staff engaged in PD		Increase by 1% annually
Facility Inspection Tool	All sites will received a rating of fair or better	All sites received a rating of fair or better	All sites received a rating of fair or better		All sites will receive a rating of fair or better
Superintendent/site administrators review of classroom needs	Continue deferred maintenance schedule as planned	Site Admin met with maintenance personal and created priority lists for each site	Site admin met with maintenance personal and updated priority lists for each site and met with facilities committee to go over needs.		Continue deferred maintenance schedule as planned
Enrollment Records- District will continue to review expelled students and services offered	We have no expelled students	We have no expelled students	We have no expelled students		Maintain at 0%
Enrollment Records	Only 1 foster youth enrolled at this time	Only 2 foster youth enrolled at this time	3 foster youth enrolled at this time		District will continue to review that appropriate services are being offered to foster youth
Suspension Rate	.7%	2%	.02%		Maintain <1%

Actions

Action #	Title	Description	Total Funds	Contributing
2.1	Counseling for Students District Wide	District will maintain or increase as needed the hours of our Sierra County Mental Health services to better meet the needs of our identified students. Additional wellness center to be provided for counseling.	\$440,000.00	Yes
2.2	FIT Report for each school site	District will continue to perform an annual inspection of facilities through the Facilities Inspection Tool. All schools will receive a rating of fair or better in all areas	\$500.00	No
2.3	Superintendent/site administrators review of school site needs	The site principals, superintendent and maintenance personnel meet in the fall and the spring to review classroom, school, and technology needs to plan deferred maintenance.	\$10,000.00	No
2.4	Foster youth Liaison	Foster youth and expelled students receive instruction and services to support their intellectual, social emotional, and physical development. (SCOE)	\$45,000.00	No Yes
2.5	Professional Development	1.5 hrs/week for teachers. Teachers collaborate to create priority standards for their grades and subjects taught. A product of this collaboration is district wide priority standards that are sequenced throughout a broad course of study for all grade levels. Get Focused, Stay Focused program provides unduplicated students and students with exceptional needs additional support in accessing and enrolling in a broad course of study. STAR program used to assess minimum of 3X per year student outcomes and performance to support class placement decisions.	\$90,000.00	No

Action #	Title	Description	Total Funds	Contributing

Goal Analysis [2022-23]

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

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

N/A No changes- No Substantive Differences

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

N/A No changes- No Substantive Differences

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

Actions have continued to be carried out and followed which made successful progress on this goal. Adding the facilities committee that added involvement with our stake holders helped to keep everyone informed on specific and priority needs at each site in the district.

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

The only change was 2.3 where a facilities committee was added.

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

Goals and Actions

Goal

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

An explanation of why the LEA has developed this goal.

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

Priorities:

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

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

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

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

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Number of SARB Referrals	6 Referrals -2019-2020	11 Referrals- 2020-2021	5 Referrals- 2021-2022		Decrease referrals by 1% annually.
Meeting Needs in Strategic Plan	Creating district-wide strategic plan.	Strategic planning will continue in the 2022-2023 school year with the new board	Strategic Planning with continue with newly elected school board and Admin		Creating district-wide strategic plan.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Parent Involvement in Surveys	Create and distribute parent engagement surveys.	EL Survey in June District Wide Parent Surveys: Independent Study Needs Technology Needs Transportation Needs	EL Survey- May LES Climate Survey- February LHS Climate Survey- January Ca Healthy Kids Survey- 6th, 8th, 9th, and 11th grades		80% return rate of survey.
Number of Students/Parents Participating in Four-year Planning	85% of families participate.	88% of families participated.	92% of families participated.		Increase rate by 2% annually.
SCOE- Foster Youth Liaison	Hire Foster Youth Liaison	Part Time Foster Youth Liaison was hired	Continue to have part time Foster Youth Liaison		Staff position with a qualified person.

Actions

Action #	Title	Description	Total Funds	Contributing
3.1	SARB Referrals	To work with other local agencies to increase pupil attendance, mental wellness, and parent involvement and help. Agencies include, Sierra County Sheriff's Department, Probation, District Attorney, Behavioral Health, Counselors, Child Protective Services, Superintendent, and Site Administrators.	\$500.00	No
3.2	Strategic Planning	The school district has hired an individual to provide support and direction to provide strategic planning for the school district to help with direction on priorities set by stakeholders to improve the district as a whole.	\$30,000.00	Yes

Action #	Title	Description	Total Funds	Contributing
3.3	Parent Surveys	The district will have surveys sent out to help with strategic planning, as well as stakeholder meetings. Surveys are also sent out by ELL coordinator to ELL families.	\$1,000.00	No
3.4	Four Year Planning	Four year planning will be provided by both high school sites in the district for students and parents.	\$1,000.00	No
3.5	Foster Youth Liaison	The district is hiring a part time liaison to provide proper services for foster youth in our district.	\$80,000.00	Yes

Goal Analysis [2022-23]

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

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

None at this time.

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

None at this time.

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

Our Foster Youth & Homeless students are receiving 100% services because our district has maintained our Foster Youth Liaison/Coordinator.

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

None at this time.

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

Goals and Actions

Goal

Goal #	Description
4	

An explanation of why the LEA has developed this goal.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24

Actions

Action #	Title	Description	Total Funds	Contributing

Goal Analysis [2022-23]

An analysis of how this goal was carried out in the previous year.
 A description of any substantive differences in planned actions and actual implementation of these actions.

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

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

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

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

Goals and Actions

Goal

Goal #	Description
5	

An explanation of why the LEA has developed this goal.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	expelled students				

Actions

Action #	Title	Description	Total Funds	Contributing

Goal Analysis [2022-23]

An analysis of how this goal was carried out in the previous year.
 A description of any substantive differences in planned actions and actual implementation of these actions.

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

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

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

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

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students [2023-24]

Projected LCFF Supplemental and/or Concentration Grants	Projected Additional LCFF Concentration Grant (15 percent)
379,642	0

Required Percentage to Increase or Improve Services for the LCAP Year

Projected Percentage to Increase or Improve Services for the Coming School Year	LCFF Carryover — Percentage	LCFF Carryover — Dollar	Total Percentage to Increase or Improve Services for the Coming School Year
7.42%	0.00%	\$0.00	7.42%

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

Required Descriptions

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

1.4- Academic Curriculum Support:

As identified our students are scoring below the state average on both the CAASPP ELA and Math assessments. Feedback indicated the desire for the three-year average of students who meet or exceed the state standards in ELA and Math will be at or above the three-year state average.

To address these needs, we will purchase and implement K-12/Fueled online learning platform to enhance curricular options including credit recovery, AP, elective options and interventions.

We expect this action to lead to significant increase in CAASPP ELA and Math scores for low-income students as these actions are focused on addressing their identified needs. To maximize the impact of these actions in improving CAASPP ELA and Math scores throughout the LEA, these actions are being provided on an LEA-wide basis.

1.6-Provide After School Tutoring for Students District Wide:

Using local data, the district has identified that there is a need to provide after school tutoring. Our students need more support for their core courses at all school sites to help ensure that any learning loss from the pandemic is minimized.

To address this need, we funded credentialed teachers for after school tutoring for all students in grades 1-12 in all core courses at all school sites in the district school. This is open to all students in the district to receive extra support with their core courses.

We expect this action to lead to significant increase in student achievement with their core courses.

1.8-STAR Support Through Full Time Intervention Teacher/Staff:

Due to our small size and lack of personnel, the district has not always supported intervention. Administration and certificated staff have identified that there is a need to support students with their core courses, and scores on the CAASPP ELA and Math assessments. Feedback indicated having support for students through intervention will address these needs.

To address these needs, our school district uses STAR reading and math bench mark assessments to monitor students' needs and growth. From the assessments the intervention teacher identifies students into Tiers to provide the appropriate support for them to be successful and improve their academics.

We expect this acton to help increase meeting students' needs as well as improving their academic achievement.

2.1 Counseling for Students District Wide:

Coming out of the pandemic, the District realized the need to increase counseling services. Our students, like many others across the country have been struggling with many issues related to social isolation and changed societal norms. There is a great need to maintain or increase the hours of our Sierra County Mental Health services to better meet the needs of our identified students.

To address the needs of our students and continue to provide the best support for them, we will continue to maintain and if possible increase hours or counseling services for our students district wide.

We expect this action to continue to support our students' needs when it comes to social, and emotional support that they need.

3.2 Strategic Planning:

Both the board of trustees for the district and the county office of education have dramatically changed in the past four years. This turnover as well as the long overdue self-reflection has created a need to address a new identity and direction.

The school district has hired a firm to assist us in providing support and logistics in strategic planning for the school district to help with direction and priorities to be set by all stakeholders.

We expect this action to have a clear and concise path in moving the district forward to meet the challenges of the 21st century.

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

1.3-Foster Youth/SCOE:

As identified our district wanted to hire a part time Foster Youth Coordinator to attend meetings and work with other agencies to coordinate services for foster youth in the district. Because we are so rural, and have a extremely small amount of foster youth students, it was a concern that our foster youth students were not receiving all of the services that they should be receiving.

To address this need, we hired a part time Foster Youth Liaison to support our Foster Youth students in our school district. Our Foster Youth Liaison will ensure that the following are done to address this need:

- Represent Sierra County as the Foster Youth Services Program Coordinator
- Work with the Superintendent and Business Manager on written plans, budgets and reporting
- Attend mandatory Regional and Statewide Coordinator Meetings
- Attend related trainings and workshops as needed

- Chair and prepare agendas and minutes for the Foster Youth Services Executive Advisory Council for Sierra County
- Increase the scope and coordination of services for foster youth in Sierra County, and/or Sierra County youth placed in out-of-county group homes
- Develop a case-management system, including a database to include: school of attendance, grade, living arrangements, health records, specialized pupil support services, and extra-curricular activities
- Coordinate trainings for group-home providers, with Sierra County Social Services, for new and existing providers

We anticipate with the work of our Foster Youth Liaison our Foster Youth Students will receive the proper services that they need to receive to be successful.

1.5-Purchase technology to support ELA/Math:

Being a small and rural school district we often do not have the staff or capacity to provide all the courses and opportunities for our students. It was identified through the purchase of technology that we would be able to enhance and grow our ELA and Math opportunities.

Purchase Moby Max technology to support ELA and Math instruction. Purchase additional chromebooks to be used in classrooms for ELA and math instruction.

We anticipate that using this technology will help bridge these gaps.

1.7-ELD standards and Support for EL students:

As identified in the Engaging Education Partners and Metrics sections, ELPAC scores, and input from the English Learner (EL) parents, our EL students are struggling with access to the curriculum.

To address this need, we will implement ELD standards within content instruction to support ELE students with access to standards aligned curriculum. Our EL aide will be able to help provide support to our EL students in the following areas:

*Assist instructional personnel in the implementation of individual educational plans for pupils experiencing language development needs

*Weekly grade reports-Communication with teachers and students

- Establish rapport and positive relationship with students, their families and staff members
- Assist in the parent conference process when requested by the classroom teacher; provide oral and written translation with limited or non-English speaking parents; translate notes, letters and other materials as needed
- Assist in maintaining the assigned classroom/school area in an orderly condition
- Assist the teacher in preparing and maintaining a variety of records as they pertain to ELL students, files and reports related to their progress.

*Use a second language in assisting with bilingual needs both verbal and written communication

- Support certificated personnel in the creation of appropriate educational instruction to individuals or small groups of ELL students
- Collaborate with teachers to create instructional materials for the purpose of providing access to course content for ELL students
- Assist certificated personnel in the development and maintenance of a learning environment appropriate to the special needs and language requirements of pupils
- Assist students in the development of appropriate social behaviors
- Work individually or in small groups with ELL students for purposes of English language acquisition and/or accessing class material

We anticipate our EL students' ELPAC scores will increase with this additional intervention and they will have better access to the curriculum.

2.4-Foster Youth Liaison:

Foster youth and expelled students receive instruction and services to support their intellectual, social emotional, and physical development. (SCOE)

To address these needs we have hired a part time Foster Youth Liaison to help monitor instruction and services to support their intellectual, social emotional, and physical development. The Foster Youth Liaison will do the following to ensure Foster Youth and Expelled students receive the proper services.

Foster Youth Liaison will monitor the following:

Monitor and assist foster youth enrolled in Sierra County schools

- Represent educational interests of eligible foster care youth during juvenile court proceedings
- Develop written procedures for inter-agency collaboration for eligible foster youth subject to out-of-home placement decisions by the court
- Increase the scope and coordination of services for foster youth in Sierra County, and/or Sierra County youth placed in out-of-county group homes
- Provide mentoring services to participants based on social and emotional needs including referral for counseling or other services as appropriate
- Organize and schedule experiential learning and team-building activities to eligible foster youth
- Coordinate enrollment of participants in after-school programs as appropriate
- Develop a case-management system, including a database to include: school of attendance, grade, living arrangements, health records, specialized pupil support services, and extra-curricular activities

We anticipate our Foster Youth and Expelled students will receive and have increased services with the use of our Foster Youth Liaison.

3.5-Foster Youth Liaison:

The district is hiring a part time liaison to provide proper services for foster youth in our district. As identified because we are so rural, and have a extremely small amount of foster youth students, it was a concern that our foster youth students were not receiving all of the services

that they should be receiving.

As identified we want to ensure that our district provides proper services to our Foster Youth students in our district.

To address this need, we have hired a part time Foster Youth Liaison for our school district. The Foster Youth Liaison for our district will do the following to ensure that this happens:

- Represent Sierra County as the Foster Youth Services Program Coordinator
- Work with the Superintendent and Business Manager on written plans, budgets and reporting
- Attend mandatory Regional and Statewide Coordinator Meetings
- Attend related trainings and workshops as needed
- Chair and prepare agendas and minutes for the Foster Youth Services Executive Advisory Council for Sierra County
- Monitor and assist foster youth enrolled in Sierra County schools
- Represent educational interests of eligible foster care youth during juvenile court proceedings
- Develop written procedures for inter-agency collaboration for eligible foster youth subject to out-of-home placement decisions by the court
- Increase the scope and coordination of services for foster youth in Sierra County, and/or Sierra County youth placed in out-of-county group homes
- Develop a case-management system, including a database to include: school of attendance, grade, living arrangements, health records, specialized pupil support services, and extra-curricular activities
- Coordinate trainings for group-home providers, with Sierra County Social Services, for new and existing providers

We anticipate with the role of our Foster Youth Liaison this will help to ensure that our Foster Youth students are receiving proper services in our school district.

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

Staff-to-student ratios by type of school and concentration of unduplicated students	Schools with a student concentration of 55 percent or less	Schools with a student concentration of greater than 55 percent
Staff-to-student ratio of classified staff providing direct services to students	6.1%	0
Staff-to-student ratio of certificated staff providing direct services to students	7.5%	0

2023-24 Total Expenditures Table

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	\$1,124,500.00	\$260,000.00		\$153,000.00	\$1,537,500.00	\$800,000.00	\$737,500.00

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
1	1.1	Google Classroom Platform Training.	All					
1	1.2	MTSS/Star Benchmark Assessments/Intervention Teacher	All	\$7,500.00				\$7,500.00
1	1.3	Foster Youth/SCOE	Foster Youth		\$60,000.00			\$60,000.00
1	1.4	Academic Curriculum/Support	English Learners Foster Youth Low Income	\$250,000.00				\$250,000.00
1	1.5	Purchase technology to support ELA/Math	English Learners	\$50,000.00				\$50,000.00
1	1.6	Provide after school tutoring for students district wide.	English Learners Foster Youth Low Income	\$175,000.00	\$12,000.00		\$15,000.00	\$202,000.00
1	1.7	ELD standards and Support for EL students	English Learners	\$70,000.00			\$50,000.00	\$120,000.00
1	1.8	STAR support through full time intervention teacher/staff	English Learners Foster Youth Low Income	\$65,000.00			\$50,000.00	\$115,000.00
1	1.9	Professional Development	All	\$2,000.00	\$18,000.00		\$15,000.00	\$35,000.00
1	1.10	Science adoption committee will work towards adoption.	All					

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
2	2.1	Counseling for Students District Wide	English Learners Foster Youth Low Income	\$325,000.00	\$100,000.00		\$15,000.00	\$440,000.00
2	2.2	FIT Report for each school site	All	\$500.00				\$500.00
2	2.3	Superintendent/site administrators review of school site needs	All	\$10,000.00				\$10,000.00
2	2.4	Foster youth Liaison	Foster Youth; expelled students Foster Youth		\$45,000.00			\$45,000.00
2	2.5	Professional Development	All	\$82,000.00			\$8,000.00	\$90,000.00
3	3.1	SARB Referrals	All	\$500.00				\$500.00
3	3.2	Strategic Planning	English Learners Foster Youth Low Income	\$30,000.00				\$30,000.00
3	3.3	Parent Surveys	All	\$1,000.00				\$1,000.00
3	3.4	Four Year Planning	All	\$1,000.00				\$1,000.00
3	3.5	Foster Youth Liaison	Foster Youth	\$55,000.00	\$25,000.00			\$80,000.00

2023-24 Contributing Actions Table

1. Projected LCFF Base Grant	2. Projected LCFF Supplemental and/or Concentration Grants	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)	4. Total Planned Contributing Expenditures (LCFF Funds)	5. Total Planned Percentage of Improved Services (%)	Planned Percentage to Increase or Improve Services for the Coming School Year (4 divided by 1, plus 5)	Totals by Type	Total LCFF Funds
5,116,515	379,642	7.42%	0.00%	7.42%	\$1,020,000.00	0.00%	19.94 %	Total:	\$1,020,000.00
								LEA-wide Total:	\$845,000.00
								Limited Total:	\$175,000.00
								Schoolwide Total:	\$0.00

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
1	1.3	Foster Youth/SCOE	Yes	Limited to Unduplicated Student Group(s)	Foster Youth	All Schools		0%
1	1.4	Academic Curriculum/Support	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$250,000.00	
1	1.5	Purchase technology to support ELA/Math	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	\$50,000.00	0%
1	1.6	Provide after school tutoring for students district wide.	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$175,000.00	
1	1.7	ELD standards and Support for EL students	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	\$70,000.00	0%
1	1.8	STAR support through full time intervention teacher/staff	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$65,000.00	

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
2	2.1	Counseling for Students District Wide	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$325,000.00	
2	2.4	Foster youth Liaison	Yes	Limited to Unduplicated Student Group(s)	Foster Youth	All Schools		0%
3	3.2	Strategic Planning	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$30,000.00	
3	3.5	Foster Youth Liaison	Yes	Limited to Unduplicated Student Group(s)	Foster Youth	All Schools	\$55,000.00	0%

2022-23 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
Totals	\$1,627,500.00	\$0.00

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	1.1	Google Classroom Platform Training.	No	\$25,000.00	
1	1.2	MTSS/Star Benchmark Assessments/Intervention Teacher	No	\$7,500.00	
1	1.3	Foster Youth/SCOE	Yes	\$60,000.00	
1	1.4	Academic Curriculum/Support	Yes	\$250,000.00	
1	1.5	Purchase technology to support ELA/Math	Yes	\$50,000.00	
1	1.6	Provide after school tutoring for students district wide.	Yes	\$202,000.00	
1	1.7	ELD standards and Support for EL students	Yes	\$120,000.00	
1	1.8	STAR support through full time intervention teacher/staff	Yes	\$115,000.00	
1	1.9	Professional Development	No	\$35,000.00	
1	1.10	Science adoption committee will work towards adoption.	No	\$65,000.00	

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
2	2.1	Counseling for Students District Wide	Yes	\$440,000.00	
2	2.2	FIT Report for each school site	No	\$500.00	
2	2.3	Superintendent/site administrators review of school site needs	No	\$10,000.00	
2	2.4	Foster youth Liaison	No Yes	\$45,000.00	
2	2.5	Professional Development	No	\$90,000.00	
3	3.1	SARB Referrals	No	\$500.00	
3	3.2	Strategic Planning	Yes	\$30,000.00	
3	3.3	Parent Surveys	No	\$1,000.00	
3	3.4	Four Year Planning	No	\$1,000.00	
3	3.5	Foster Youth Liaison	Yes	\$80,000.00	

2022-23 Contributing Actions Annual Update Table

6. Estimated LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Expenditures for Contributing Actions (LCFF Funds)	Difference Between Planned and Estimated Expenditures for Contributing Actions (Subtract 7 from 4)	5. Total Planned Percentage of Improved Services (%)	8. Total Estimated Percentage of Improved Services (%)	Difference Between Planned and Estimated Percentage of Improved Services (Subtract 5 from 8)
	\$1,020,000.00	\$0.00	\$0.00	0.00%	0.00%	0.00%

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
1	1.3	Foster Youth/SCOE	Yes			0%	
1	1.4	Academic Curriculum/Support	Yes	\$250,000.00			
1	1.5	Purchase technology to support ELA/Math	Yes	\$50,000.00		0%	
1	1.6	Provide after school tutoring for students district wide.	Yes	\$175,000.00			
1	1.7	ELD standards and Support for EL students	Yes	\$70,000.00		0%	
1	1.8	STAR support through full time intervention teacher/staff	Yes	\$65,000.00			
2	2.1	Counseling for Students District Wide	Yes	\$325,000.00			
2	2.4	Foster youth Liaison	Yes			0%	
3	3.2	Strategic Planning	Yes	\$30,000.00			
3	3.5	Foster Youth Liaison	Yes	\$55,000.00		0%	

2022-23 LCFF Carryover Table

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

Instructions

[Plan Summary](#)

[Engaging Educational Partners](#)

[Goals and Actions](#)

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

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

Introduction and Instructions

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

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

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

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

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

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

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

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

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

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

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

Plan Summary

Purpose

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

Requirements and Instructions

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

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

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

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

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

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

Engaging Educational Partners

Purpose

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

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

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

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

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

Requirements and Instructions

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

Local Control and Accountability Plan:

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

- a) Presented the local control and accountability plan to the parent advisory committee in accordance with Education Code section 52062(a)(1) or 52068(a)(1), as appropriate.
- b) If applicable, presented the local control and accountability plan to the English learner parent advisory committee, in accordance with Education Code section 52062(a)(2) or 52068(a)(2), as appropriate.

- c) Notified members of the public of the opportunity to submit comments regarding specific actions and expenditures proposed to be included in the local control and accountability plan in accordance with Education Code section 52062(a)(3) or 52068(a)(3), as appropriate.
- d) Held at least one public hearing in accordance with Education Code section 52062(b)(1) or 52068(b)(1), as appropriate.
- e) Adopted the local control and accountability plan in a public meeting in accordance with Education Code section 52062(b)(2) or 52068(b)(2), as appropriate.

Prompt 1: “A summary of the process used to engage educational partners and how this engagement was considered before finalizing the LCAP.”

Describe the engagement process used by the LEA to involve educational partners in the development of the LCAP, including, at a minimum, describing how the LEA met its obligation to consult with all statutorily required educational partners as applicable to the type of LEA. A sufficient response to this prompt must include general information about the timeline of the process and meetings or other engagement strategies with educational partners. A response may also include information about an LEA’s philosophical approach to engaging its educational partners.

Prompt 2: “A summary of the feedback provided by specific educational partners.”

Describe and summarize the feedback provided by specific educational partners. A sufficient response to this prompt will indicate ideas, trends, or inputs that emerged from an analysis of the feedback received from educational partners.

Prompt 3: “A description of the aspects of the LCAP that were influenced by specific input from educational partners.”

A sufficient response to this prompt will provide educational partners and the public with clear, specific information about how the engagement process influenced the development of the LCAP. The response must describe aspects of the LCAP that were influenced by or developed in response to the educational partner feedback described in response to Prompt 2. This may include a description of how the LEA prioritized requests of educational partners within the context of the budgetary resources available or otherwise prioritized areas of focus within the LCAP. For the purposes of this prompt, “aspects” of an LCAP that may have been influenced by educational partner input can include, but are not necessarily limited to:

- Inclusion of a goal or decision to pursue a Focus Goal (as described below)
- Inclusion of metrics other than the statutorily required metrics
- Determination of the desired outcome on one or more metrics
- Inclusion of performance by one or more student groups in the Measuring and Reporting Results subsection
- Inclusion of action(s) or a group of actions
- Elimination of action(s) or group of actions
- Changes to the level of proposed expenditures for one or more actions

- Inclusion of action(s) as contributing to increased or improved services for unduplicated services
- Determination of effectiveness of the specific actions to achieve the goal
- Determination of material differences in expenditures
- Determination of changes made to a goal for the ensuing LCAP year based on the annual update process
- Determination of challenges or successes in the implementation of actions

Goals and Actions

Purpose

Well-developed goals will clearly communicate to educational partners what the LEA plans to accomplish, what the LEA plans to do in order to accomplish the goal, and how the LEA will know when it has accomplished the goal. A goal statement, associated metrics and expected outcomes, and the actions included in the goal should be in alignment. The explanation for why the LEA included a goal is an opportunity for LEAs to clearly communicate to educational partners and the public why, among the various strengths and areas for improvement highlighted by performance data and strategies and actions that could be pursued, the LEA decided to pursue this goal, and the related metrics, expected outcomes, actions, and expenditures.

A well-developed goal can be focused on the performance relative to a metric or metrics for all students, a specific student group(s), narrowing performance gaps, or implementing programs or strategies expected to impact outcomes. LEAs should assess the performance of their student groups when developing goals and the related actions to achieve such goals.

Requirements and Instructions

LEAs should prioritize the goals, specific actions, and related expenditures included within the LCAP within one or more state priorities. LEAs should consider performance on the state and local indicators, including their locally collected and reported data for the local indicators that are included in the Dashboard in determining whether and how to prioritize its goals within the LCAP.

In order to support prioritization of goals, the LCAP template provides LEAs with the option of developing three different kinds of goals:

- **Focus Goal:** A Focus Goal is relatively more concentrated in scope and may focus on a fewer number of metrics to measure improvement. A Focus Goal statement will be time bound and make clear how the goal is to be measured.
- **Broad Goal:** A Broad Goal is relatively less concentrated in its scope and may focus on improving performance across a wide range of metrics.
- **Maintenance of Progress Goal:** A Maintenance of Progress Goal includes actions that may be ongoing without significant changes and allows an LEA to track performance on any metrics not addressed in the other goals of the LCAP.

At a minimum, the LCAP must address all LCFF priorities and associated metrics.

Focus Goal(s)

Goal Description: The description provided for a Focus Goal must be specific, measurable, and time bound. An LEA develops a Focus Goal to address areas of need that may require or benefit from a more specific and data intensive approach. The Focus Goal can explicitly reference the metric(s) by which achievement of the goal will be measured and the time frame according to which the LEA expects to achieve the goal.

Explanation of why the LEA has developed this goal: Explain why the LEA has chosen to prioritize this goal. An explanation must be based on Dashboard data or other locally collected data. LEAs must describe how the LEA identified this goal for focused attention, including relevant consultation with educational partners. LEAs are encouraged to promote transparency and understanding around the decision to pursue a focus goal.

Broad Goal

Goal Description: Describe what the LEA plans to achieve through the actions included in the goal. The description of a broad goal will be clearly aligned with the expected measurable outcomes included for the goal. The goal description organizes the actions and expected outcomes in a cohesive and consistent manner. A goal description is specific enough to be measurable in either quantitative or qualitative terms. A broad goal is not as specific as a focus goal. While it is specific enough to be measurable, there are many different metrics for measuring progress toward the goal.

Explanation of why the LEA has developed this goal: Explain why the LEA developed this goal and how the actions and metrics grouped together will help achieve the goal.

Maintenance of Progress Goal

Goal Description: Describe how the LEA intends to maintain the progress made in the LCFF State Priorities not addressed by the other goals in the LCAP. Use this type of goal to address the state priorities and applicable metrics not addressed within the other goals in the LCAP. The state priorities and metrics to be addressed in this section are those for which the LEA, in consultation with educational partners, has determined to maintain actions and monitor progress while focusing implementation efforts on the actions covered by other goals in the LCAP.

Explanation of why the LEA has developed this goal: Explain how the actions will sustain the progress exemplified by the related metrics.

Required Goals

In general, LEAs have flexibility in determining what goals to include in the LCAP and what those goals will address; however, beginning with the development of the 2022–23 LCAP, LEAs that meet certain criteria are required to include a specific goal in their LCAP.

Consistently low-performing student group(s) criteria: An LEA is eligible for Differentiated Assistance for three or more consecutive years based on the performance of the same student group or groups in the Dashboard. A list of the LEAs required to include a goal in the LCAP based on student group performance, and the student group(s) that lead to identification, may be found on the CDE’s Local Control Funding Formula web page at <https://www.cde.ca.gov/fg/aa/lc/>.

- **Consistently low-performing student group(s) goal requirement:** An LEA meeting the consistently low-performing student group(s) criteria must include a goal in its LCAP focused on improving the performance of the student group or groups that led to the LEA’s eligibility for Differentiated

Assistance. This goal must include metrics, outcomes, actions, and expenditures specific to addressing the needs of, and improving outcomes for, this student group or groups. An LEA required to address multiple student groups is not required to have a goal to address each student group; however, each student group must be specifically addressed in the goal. This requirement may not be met by combining this required goal with another goal.

- **Goal Description:** Describe the outcomes the LEA plans to achieve to address the needs of, and improve outcomes for, the student group or groups that led to the LEA's eligibility for Differentiated Assistance.
- **Explanation of why the LEA has developed this goal:** Explain why the LEA is required to develop this goal, including identifying the student group(s) that lead to the LEA being required to develop this goal, how the actions and associated metrics included in this goal differ from previous efforts to improve outcomes for the student group(s), and why the LEA believes the actions, metrics, and expenditures included in this goal will help achieve the outcomes identified in the goal description.

Low-performing school(s) criteria: The following criteria only applies to a school district or COE with two or more schools; it does not apply to a single-school district. A school district or COE has one or more schools that, for two consecutive years, received the two lowest performance levels on all but one of the state indicators for which the school(s) receive performance levels in the Dashboard and the performance of the "All Students" student group for the LEA is at least one performance level higher in all of those indicators. A list of the LEAs required to include a goal in the LCAP based on school performance, and the school(s) that lead to identification, may be found on the CDE's Local Control Funding Formula web page at <https://www.cde.ca.gov/fg/aa/lc/>.

- **Low-performing school(s) goal requirement:** A school district or COE meeting the low-performing school(s) criteria must include a goal in its LCAP focusing on addressing the disparities in performance between the school(s) and the LEA as a whole. This goal must include metrics, outcomes, actions, and expenditures specific to addressing the needs of, and improving outcomes for, the students enrolled at the low-performing school or schools. An LEA required to address multiple schools is not required to have a goal to address each school; however, each school must be specifically addressed in the goal. This requirement may not be met by combining this goal with another goal.
- **Goal Description:** Describe what outcomes the LEA plans to achieve to address the disparities in performance between the students enrolled at the low-performing school(s) and the students enrolled at the LEA as a whole.
- **Explanation of why the LEA has developed this goal:** Explain why the LEA is required to develop this goal, including identifying the schools(s) that lead to the LEA being required to develop this goal; how the actions and associated metrics included in this goal differ from previous efforts to improve outcomes for the school(s); and why the LEA believes the actions, metrics, and expenditures included in this goal will help achieve the outcomes for students enrolled at the low-performing school or schools identified in the goal description.

Measuring and Reporting Results:

For each LCAP year, identify the metric(s) that the LEA will use to track progress toward the expected outcomes. LEAs are encouraged to identify metrics for specific student groups, as appropriate, including expected outcomes that would reflect narrowing of any existing performance gaps.

Include in the baseline column the most recent data associated with this metric available at the time of adoption of the LCAP for the first year of the three-year plan. LEAs may use data as reported on the 2019 Dashboard for the baseline of a metric only if that data represents the most recent available (e.g., high school graduation rate).

Using the most recent data available may involve reviewing data the LEA is preparing for submission to the California Longitudinal Pupil Achievement Data System (CALPADS) or data that the LEA has recently submitted to CALPADS. Because final 2020–21 outcomes on some metrics may not be computable at the time the 2021–24 LCAP is adopted (e.g., graduation rate, suspension rate), the most recent data available may include a point in time calculation taken each year on the same date for comparability purposes.

The baseline data shall remain unchanged throughout the three-year LCAP.

Complete the table as follows:

- **Metric:** Indicate how progress is being measured using a metric.
- **Baseline:** Enter the baseline when completing the LCAP for 2021–22. As described above, the baseline is the most recent data associated with a metric. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 1 Outcome:** When completing the LCAP for 2022–23, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 2 Outcome:** When completing the LCAP for 2023–24, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 3 Outcome:** When completing the LCAP for 2024–25, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above. The 2024–25 LCAP will be the first year in the next three-year cycle. Completing this column will be part of the Annual Update for that year.
- **Desired Outcome for 2023–24:** When completing the first year of the LCAP, enter the desired outcome for the relevant metric the LEA expects to achieve by the end of the 2023–24 LCAP year.

Timeline for completing the “**Measuring and Reporting Results**” part of the Goal.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for Year 3 (2023–24)
Enter information in this box when completing the LCAP for 2021–22 .	Enter information in this box when completing the LCAP for 2021–22 .	Enter information in this box when completing the LCAP for 2022–23 . Leave blank until then.	Enter information in this box when completing the LCAP for 2023–24 . Leave blank until then.	Enter information in this box when completing the LCAP for 2024–25 . Leave blank until then.	Enter information in this box when completing the LCAP for 2021–22 or when adding a new metric.

The metrics may be quantitative or qualitative; but at minimum, an LEA’s LCAP must include goals that are measured using all of the applicable metrics for the related state priorities, in each LCAP year as applicable to the type of LEA. To the extent a state priority does not specify one or more metrics (e.g., implementation of state academic content and performance standards), the LEA must identify a metric to use within the LCAP. For these state priorities, LEAs are encouraged to use metrics based on or reported through the relevant self-reflection tool for local indicators within the Dashboard.

Actions: Enter the action number. Provide a short title for the action. This title will also appear in the action tables. Provide a description of the action. Enter the total amount of expenditures associated with this action. Budgeted expenditures from specific fund sources will be provided in the summary tables. Indicate whether the action contributes to meeting the increase or improved services requirement as described in the Increased or Improved Services section using a “Y” for Yes or an “N” for No. (**Note:** for each such action offered on an LEA-wide or schoolwide basis, the LEA will need to provide additional information in the Increased or Improved Summary Section to address the requirements in *California Code of Regulations*, Title 5 [5 CCR] Section 15496(b) in the Increased or Improved Services Section of the LCAP).

Actions for English Learners: School districts, COEs, and charter schools that have a numerically significant English learner student subgroup must include specific actions in the LCAP related to, at a minimum, the language acquisition programs, as defined in *EC* Section 306, provided to students and professional development activities specific to English learners.

Actions for Foster Youth: School districts, COEs, and charter schools that have a numerically significant Foster Youth student subgroup are encouraged to include specific actions in the LCAP designed to meet needs specific to Foster Youth students.

Goal Analysis:

Enter the LCAP Year.

Using actual annual measurable outcome data, including data from the Dashboard, analyze whether the planned actions were effective in achieving the goal. Respond to the prompts as instructed.

- Describe the overall implementation of the actions to achieve the articulated goal. Include a discussion of relevant challenges and successes experienced with the implementation process. This must include any instance where the LEA did not implement a planned action or implemented a planned action in a manner that differs substantively from how it was described in the adopted LCAP.
- Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures and between the Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services, as applicable. Minor variances in expenditures or percentages do not need to be addressed, and a dollar-for-dollar accounting is not required.
- Describe the effectiveness of the specific actions to achieve the articulated goal as measured by the LEA. In some cases, not all actions in a goal will be intended to improve performance on all of the metrics associated with the goal. When responding to this prompt, LEAs may assess the effectiveness of a single action or group of actions within the goal in the context of performance on a single metric or group of specific metrics within the goal that are applicable to the action(s). Grouping actions with metrics will allow for more robust analysis of whether the strategy the LEA is using to impact a specified set of metrics is working and increase transparency for educational partners. LEAs are encouraged to use such an approach when goals include multiple actions and metrics that are not closely associated.
- Describe any changes made to this goal, expected outcomes, metrics, or actions to achieve this goal as a result of this analysis and analysis of the data provided in the Dashboard or other local data, as applicable.

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students

Purpose

A well-written Increased or Improved Services section provides educational partners with a comprehensive description, within a single dedicated section, of how an LEA plans to increase or improve services for its unduplicated students in grades TK–12 as compared to all students in grades TK–12, as applicable, and how LEA-wide or schoolwide actions identified for this purpose meet regulatory requirements. Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broader understanding of educational partners to facilitate their ability to provide input. An LEA’s description in this section must align with the actions included in the Goals and Actions section as contributing.

Requirements and Instructions

Projected LCFF Supplemental and/or Concentration Grants: Specify the amount of LCFF supplemental and concentration grant funds the LEA estimates it will receive in the coming year based on the number and concentration of low income, foster youth, and English learner students.

Projected Additional LCFF Concentration Grant (15 percent): Specify the amount of additional LCFF concentration grant add-on funding, as described in EC Section 42238.02, that the LEA estimates it will receive in the coming year.

Projected Percentage to Increase or Improve Services for the Coming School Year: Specify the estimated percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year as calculated pursuant to 5 CCR Section 15496(a)(7).

LCFF Carryover — Percentage: Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).

LCFF Carryover — Dollar: Specify the LCFF Carryover — Dollar amount identified in the LCFF Carryover Table. If a carryover amount is not identified in the LCFF Carryover Table, specify an amount of zero (\$0).

Total Percentage to Increase or Improve Services for the Coming School Year: Add the Projected Percentage to Increase or Improve Services for the Coming School Year and the Proportional LCFF Required Carryover Percentage and specify the percentage. This is the LEAs percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year, as calculated pursuant to 5 CCR Section 15496(a)(7).

Required Descriptions:

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

For each action included in the Goals and Actions section as contributing to the increased or improved services requirement for unduplicated pupils and provided on an LEA-wide or schoolwide basis, the LEA must include an explanation consistent with 5 CCR Section 15496(b). For any such actions continued into the 2021–24 LCAP from the 2017–2020 LCAP, the LEA must determine whether or not the action was effective as expected, and this determination must reflect evidence of outcome data or actual implementation to date.

Principally Directed and Effective: An LEA demonstrates how an action is principally directed towards and effective in meeting the LEA’s goals for unduplicated students when the LEA explains how:

- It considers the needs, conditions, or circumstances of its unduplicated pupils;
- The action, or aspect(s) of the action (including, for example, its design, content, methods, or location), is based on these considerations; and
- The action is intended to help achieve an expected measurable outcome of the associated goal.

As such, the response provided in this section may rely on a needs assessment of unduplicated students.

Conclusory statements that a service will help achieve an expected outcome for the goal, without an explicit connection or further explanation as to how, are not sufficient. Further, simply stating that an LEA has a high enrollment percentage of a specific student group or groups does not meet the increase or improve services standard because enrolling students is not the same as serving students.

For example, if an LEA determines that low-income students have a significantly lower attendance rate than the attendance rate for all students, it might justify LEA-wide or schoolwide actions to address this area of need in the following way:

After assessing the needs, conditions, and circumstances of our low-income students, we learned that the attendance rate of our low-income students is 7 percent lower than the attendance rate for all students. (Needs, Conditions, Circumstances [Principally Directed])

In order to address this condition of our low-income students, we will develop and implement a new attendance program that is designed to address some of the major causes of absenteeism, including lack of reliable transportation and food, as well as a school climate that does not emphasize the importance of attendance. Goal N, Actions X, Y, and Z provide additional transportation and nutritional resources as well as a districtwide educational campaign on the benefits of high attendance rates. (Contributing Action[s])

These actions are being provided on an LEA-wide basis and we expect/hope that all students with less than a 100 percent attendance rate will benefit. However, because of the significantly lower attendance rate of low-income students, and because the actions meet needs most associated with the chronic stresses and experiences of a socio-economically disadvantaged status, we expect that the attendance rate for our low-income students will increase significantly more than the average attendance rate of all other students. (Measurable Outcomes [Effective In])

COEs and Charter Schools: Describe how actions included as contributing to meeting the increased or improved services requirement on an LEA-wide basis are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities as described above. In the case of COEs and charter schools, schoolwide and LEA-wide are considered to be synonymous.

For School Districts Only:

Actions Provided on an LEA-Wide Basis:

Unduplicated Percentage > 55 percent: For school districts with an unduplicated pupil percentage of 55 percent or more, describe how these actions are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities as described above.

Unduplicated Percentage < 55 percent: For school districts with an unduplicated pupil percentage of less than 55 percent, describe how these actions are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities. Also describe how the actions **are the most effective use of the funds** to meet these goals for its unduplicated pupils. Provide the basis for this determination, including any alternatives considered, supporting research, experience, or educational theory.

Actions Provided on a Schoolwide Basis:

School Districts must identify in the description those actions being funded and provided on a schoolwide basis, and include the required description supporting the use of the funds on a schoolwide basis.

For schools with 40 percent or more enrollment of unduplicated pupils: Describe how these actions are principally directed to and effective in meeting its goals for its unduplicated pupils in the state and any local priorities.

For school districts expending funds on a schoolwide basis at a school with less than 40 percent enrollment of unduplicated pupils: Describe how these actions are principally directed to and how the actions are the most effective use of the funds to meet its goals for foster youth, English learners, and low-income students in the state and any local priorities.

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

Consistent with the requirements of 5 CCR Section 15496, describe how services provided for unduplicated pupils are increased or improved by at least the percentage calculated as compared to the services provided for all students in the LCAP year. To improve services means to grow services in quality and to increase services means to grow services in quantity. Services are increased or improved by those actions in the LCAP that are included in the Goals and Actions section as contributing to the increased or improved services requirement, whether they are provided on an LEA-wide or schoolwide basis or provided on a limited basis to unduplicated students. A limited action is an action that only serves foster youth, English learners, and/or low-income students. This description must address how these action(s) are expected to result in the required proportional increase or improvement in services for unduplicated pupils as compared to the services the LEA provides to all students for the relevant LCAP year.

For any action contributing to meeting the increased or improved services requirement that is associated with a Planned Percentage of Improved Services in the Contributing Summary Table rather than an expenditure of LCFF funds, describe the methodology that was used to determine the contribution of the action towards the proportional percentage. See the instructions for determining the Planned Percentage of Improved Services for information on calculating the Percentage of Improved Services.

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

An LEA that receives the additional concentration grant add-on described in EC Section 42238.02 is required to demonstrate how it is using these funds to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent as compared to the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is equal to or less than 55 percent. The staff who provide direct services to students must be certificated staff and/or classified staff employed by the LEA; classified staff includes custodial staff.

Provide the following descriptions, as applicable to the LEA:

An LEA that does not receive a concentration grant or the concentration grant add-on must indicate that a response to this prompt is not applicable.

Identify the goal and action numbers of the actions in the LCAP that the LEA is implementing to meet the requirement to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent.

An LEA that does not have comparison schools from which to describe how it is using the concentration grant add-on funds, such as an LEA that only has schools with an enrollment of unduplicated students that is greater than 55 percent, must describe how it is using the funds to increase the number of credentialed staff, classified staff, or both, including custodial staff, who provide direct services to students at selected schools and the criteria used to determine which schools require additional staffing support.

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

Complete the table as follows:

- Provide the staff-to-student ratio of classified staff providing direct services to students with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of classified staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA. The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA. The staff-to-student ratio must be based on the number of full time equivalent (FTE) staff and the number of enrolled students as counted on the first Wednesday in October of each year.
- Provide the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA. The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA. The staff-to-student ratio must be based on the number of FTE staff and the number of enrolled students as counted on the first Wednesday in October of each year.

Action Tables

Complete the Data Entry Table for each action in the LCAP. The information entered into this table will automatically populate the other Action Tables. Information is only entered into the Data Entry Table, the Annual Update Table, the Contributing Actions Annual Update Table, and the LCFF Carryover Table. With the exception of the Data Entry Table, the word “input” has been added to column headers to aid in identifying the column(s) where information will be entered. Information is not entered on the remaining Action tables.

The following tables are required to be included as part of the LCAP adopted by the local governing board or governing body:

- Table 1: Total Planned Expenditures Table (for the coming LCAP Year)

- Table 2: Contributing Actions Table (for the coming LCAP Year)
- Table 3: Annual Update Table (for the current LCAP Year)
- Table 4: Contributing Actions Annual Update Table (for the current LCAP Year)
- Table 5: LCFF Carryover Table (for the current LCAP Year)

Note: The coming LCAP Year is the year that is being planned for, while the current LCAP year is the current year of implementation. For example, when developing the 2022–23 LCAP, 2022–23 will be the coming LCAP Year and 2021–22 will be the current LCAP Year.

Data Entry Table

The Data Entry Table may be included in the LCAP as adopted by the local governing board or governing body, but is not required to be included. In the Data Entry Table, input the following information for each action in the LCAP for that applicable LCAP year:

- **LCAP Year:** Identify the applicable LCAP Year.
- **1. Projected LCFF Base Grant:** Provide the total amount of LCFF funding the LEA estimates it will receive for the coming school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Grant Program and the Home to School Transportation Program, pursuant to 5 CCR Section 15496(a)(8).

See *EC* sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF apportionment calculations.

- **2. Projected LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants the LEA estimates it will receive on the basis of the number and concentration of unduplicated students for the coming school year.
- **3. Projected Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected LCFF Base Grant and the Projected LCFF Supplemental and/or Concentration Grants, pursuant to 5 CCR Section 15496(a)(8). This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the coming LCAP year.
- **LCFF Carryover — Percentage:** Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table from the prior LCAP year. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).
- **Total Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected Percentage to Increase or Improve Services for the Coming School Year and the LCFF Carryover —

Percentage. This is the percentage by which the LEA must increase or improve services for unduplicated pupils as compared to the services provided to all students in the coming LCAP year.

- **Goal #:** Enter the LCAP Goal number for the action.
- **Action #:** Enter the action's number as indicated in the LCAP Goal.
- **Action Title:** Provide a title of the action.
- **Student Group(s):** Indicate the student group or groups who will be the primary beneficiary of the action by entering "All," or by entering a specific student group or groups.
- **Contributing to Increased or Improved Services?:** Type "Yes" if the action **is** included as contributing to meeting the increased or improved services; OR, type "No" if the action is **not** included as contributing to meeting the increased or improved services.
- If "Yes" is entered into the Contributing column, then complete the following columns:
 - **Scope:** The scope of an action may be LEA-wide (i.e., districtwide, countywide, or charterwide), schoolwide, or limited. An action that is LEA-wide in scope upgrades the entire educational program of the LEA. An action that is schoolwide in scope upgrades the entire educational program of a single school. An action that is limited in its scope is an action that serves only one or more unduplicated student groups.
 - **Unduplicated Student Group(s):** Regardless of scope, contributing actions serve one or more unduplicated student groups. Indicate one or more unduplicated student groups for whom services are being increased or improved as compared to what all students receive.
 - **Location:** Identify the location where the action will be provided. If the action is provided to all schools within the LEA, the LEA must indicate "All Schools." If the action is provided to specific schools within the LEA or specific grade spans only, the LEA must enter "Specific Schools" or "Specific Grade Spans." Identify the individual school or a subset of schools or grade spans (e.g., all high schools or grades transitional kindergarten through grade five), as appropriate.
- **Time Span:** Enter "ongoing" if the action will be implemented for an indeterminate period of time. Otherwise, indicate the span of time for which the action will be implemented. For example, an LEA might enter "1 Year," or "2 Years," or "6 Months."
- **Total Personnel:** Enter the total amount of personnel expenditures utilized to implement this action.
- **Total Non-Personnel:** This amount will be automatically calculated based on information provided in the Total Personnel column and the Total Funds column.

- **LCFF Funds:** Enter the total amount of LCFF funds utilized to implement this action, if any. LCFF funds include all funds that make up an LEA’s total LCFF target (i.e., base grant, grade span adjustment, supplemental grant, concentration grant, Targeted Instructional Improvement Block Grant, and Home-To-School Transportation).
 - **Note:** For an action to contribute towards meeting the increased or improved services requirement it must include some measure of LCFF funding. The action may also include funding from other sources, however the extent to which an action contributes to meeting the increased or improved services requirement is based on the LCFF funding being used to implement the action.
- **Other State Funds:** Enter the total amount of Other State Funds utilized to implement this action, if any.
- **Local Funds:** Enter the total amount of Local Funds utilized to implement this action, if any.
- **Federal Funds:** Enter the total amount of Federal Funds utilized to implement this action, if any.
- **Total Funds:** This amount is automatically calculated based on amounts entered in the previous four columns.
- **Planned Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis to unduplicated students, and that does not have funding associated with the action, enter the planned quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%). A limited action is an action that only serves foster youth, English learners, and/or low-income students.
 - As noted in the instructions for the Increased or Improved Services section, when identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.

For example, an LEA determines that there is a need to analyze data to ensure that instructional aides and expanded learning providers know what targeted supports to provide to students who are foster youth. The LEA could implement this action by hiring additional staff to collect and analyze data and to coordinate supports for students, which the LEA estimates would cost \$165,000. Instead, the LEA chooses to utilize a portion of existing staff time to analyze data relating to students who are foster youth. This analysis will then be shared with site principals who will use the data to coordinate services provided by instructional assistants and expanded learning providers to target support to students. In this example, the LEA would divide the estimated cost of \$165,000 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Planned Percentage of Improved Service for the action.

Contributing Actions Table

As noted above, information will not be entered in the Contributing Actions Table; however, the ‘Contributing to Increased or Improved Services?’ column will need to be checked to ensure that only actions with a “Yes” are displaying. If actions with a “No” are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the “Yes” responses.

Annual Update Table

In the Annual Update Table, provide the following information for each action in the LCAP for the relevant LCAP year:

- **Estimated Actual Expenditures:** Enter the total estimated actual expenditures to implement this action, if any.

Contributing Actions Annual Update Table

In the Contributing Actions Annual Update Table, check the ‘Contributing to Increased or Improved Services?’ column to ensure that only actions with a “Yes” are displaying. If actions with a “No” are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the “Yes” responses. Provide the following information for each contributing action in the LCAP for the relevant LCAP year:

- **6. Estimated Actual LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on of the number and concentration of unduplicated students in the current school year.
- **Estimated Actual Expenditures for Contributing Actions:** Enter the total estimated actual expenditure of LCFF funds used to implement this action, if any.
- **Estimated Actual Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis only to unduplicated students, and that does not have funding associated with the action, enter the total estimated actual quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%).
 - Building on the example provided above for calculating the Planned Percentage of Improved Services, the LEA in the example implements the action. As part of the annual update process, the LEA reviews implementation and student outcome data and determines that the action was implemented with fidelity and that outcomes for foster youth students improved. The LEA reviews the original estimated cost for the action and determines that had it hired additional staff to collect and analyze data and to coordinate supports for students that estimated actual cost would have been \$169,500 due to a cost of living adjustment. The LEA would divide the estimated actual cost of \$169,500 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Estimated Actual Percentage of Improved Services for the action.

LCFF Carryover Table

- **9. Estimated Actual LCFF Base Grant:** Provide the total amount of LCFF funding the LEA estimates it will receive for the current school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Grant Program and the Home to School Transportation Program, pursuant to 5 CCR Section 15496(a)(8).

- **10. Total Percentage to Increase or Improve Services for the Current School Year:** This percentage will not be entered. The percentage is calculated based on the amounts of the Estimated Actual LCFF Base Grant (9) and the Estimated Actual LCFF Supplemental and/or Concentration Grants (6), pursuant to 5 CCR Section 15496(a)(8), plus the LCFF Carryover – Percentage from the prior year. This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the current LCAP year.

Calculations in the Action Tables

To reduce the duplication of effort of LEAs, the Action Tables include functionality such as pre-population of fields and cells based on the information provided in the Data Entry Table, the Annual Update Summary Table, and the Contributing Actions Table. For transparency, the functionality and calculations used are provided below.

Contributing Actions Table

- 4. Total Planned Contributing Expenditures (LCFF Funds)
 - This amount is the total of the Planned Expenditures for Contributing Actions (LCFF Funds) column
- 5. Total Planned Percentage of Improved Services
 - This percentage is the total of the Planned Percentage of Improved Services column
- Planned Percentage to Increase or Improve Services for the coming school year (4 divided by 1, plus 5)
 - This percentage is calculated by dividing the Total Planned Contributing Expenditures (4) by the Projected LCFF Base Grant (1), converting the quotient to a percentage, and adding it to the Total Planned Percentage of Improved Services (5).

Contributing Actions Annual Update Table

Pursuant to *EC* Section 42238.07(c)(2), if the Total Planned Contributing Expenditures (4) is less than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the LEA is required to calculate the difference between the Total Planned Percentage of Improved Services (5) and the Total Estimated Actual Percentage of Improved Services (7). If the Total Planned Contributing Expenditures (4) is equal to or greater than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the Difference Between Planned and Estimated Actual Percentage of Improved Services will display “Not Required.”

- 6. Estimated Actual LCFF Supplemental and Concentration Grants
 - This is the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on of the number and concentration of unduplicated students in the current school year.
- 4. Total Planned Contributing Expenditures (LCFF Funds)
 - This amount is the total of the Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)

- 7. Total Estimated Actual Expenditures for Contributing Actions
 - This amount is the total of the Estimated Actual Expenditures for Contributing Actions (LCFF Funds)
- Difference Between Planned and Estimated Actual Expenditures for Contributing Actions (Subtract 7 from 4)
 - This amount is the Total Estimated Actual Expenditures for Contributing Actions (7) subtracted from the Total Planned Contributing Expenditures (4)
- 5. Total Planned Percentage of Improved Services (%)
 - This amount is the total of the Planned Percentage of Improved Services column
- 8. Total Estimated Actual Percentage of Improved Services (%)
 - This amount is the total of the Estimated Actual Percentage of Improved Services column
- Difference Between Planned and Estimated Actual Percentage of Improved Services (Subtract 5 from 8)
 - This amount is the Total Planned Percentage of Improved Services (5) subtracted from the Total Estimated Actual Percentage of Improved Services (8)

LCFF Carryover Table

- 10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)
 - This percentage is the Estimated Actual LCFF Supplemental and/or Concentration Grants (6) divided by the Estimated Actual LCFF Base Grant (9) plus the LCFF Carryover – Percentage from the prior year.
- 11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)
 - This percentage is the Total Estimated Actual Expenditures for Contributing Actions (7) divided by the LCFF Funding (9), then converting the quotient to a percentage and adding the Total Estimated Actual Percentage of Improved Services (8).
- 12. LCFF Carryover — Dollar Amount LCFF Carryover (Subtract 11 from 10 and multiply by 9)
 - If the Estimated Actual Percentage of Increased or Improved Services (11) is less than the Estimated Actual Percentage to Increase or Improve Services (10), the LEA is required to carry over LCFF funds.

The amount of LCFF funds is calculated by subtracting the Estimated Actual Percentage to Increase or Improve Services (11) from the Estimated Actual Percentage of Increased or Improved Services (10) and then multiplying by the Estimated Actual LCFF Base Grant (9). This amount is the amount of LCFF funds that is required to be carried over to the coming year.

- 13. LCFF Carryover — Percentage (12 divided by 9)
 - This percentage is the unmet portion of the Percentage to Increase or Improve Services that the LEA must carry over into the coming LCAP year. The percentage is calculated by dividing the LCFF Carryover (12) by the LCFF Funding (9).

California Department of Education
January 2022

Special Education Local Plan Area (SELPA) Local Plan

SELPA 46-10462 Sierra County

Fiscal Year 2023–24

LOCAL PLAN

Section D: Annual Budget Plan

SPECIAL EDUCATION LOCAL PLAN AREA



California Department of Education

Special Education Division

2021–22 Local Plan Annual Submission

Section D: Annual Budget Plan

SELPA 46-10462 Sierra County

Fiscal Year 2023–24

Local Plan Section D: Annual Budget Plan

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

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

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

Section D: Annual Budget Plan

SELPA

Fiscal Year

Table 1: Special Education Revenue by Source

D1. Using the fields below, identify the special education revenues by funding source. The total revenue and the percent of total funding by source is automatically calculated.

Funding Revenue Source	Amount	Percentage of Total Funding
Assembly Bill (AB) 602 State Aid	<input type="text" value="646,955"/>	76.03%
AB 602 Property Taxes	<input type="text" value="0"/>	0.00%
Federal IDEA Part B	<input type="text" value="114,411"/>	13.45%
Federal IDEA Part C	<input type="text" value="0"/>	0.00%
State Infant/Toddler	<input type="text" value="0"/>	0.00%
State Mental Health	<input type="text" value="28,868"/>	3.39%
Federal Mental Health	<input type="text" value="4,606"/>	0.54%
Other Revenue*	<input type="text" value="56,107"/>	6.59%
Total Revenue	850,947	100.00%

D2. Using the form template provided in **Attachment II**, complete a distribution of revenues to all LEAs participating in the SELPA by funding source.

D3. *Include a description of the revenue identified the "Other Revenue" category

IDEA Preschool Grant \$20,185; Workability \$20,000; IDEA Preschool Staff Dev \$1,000; Alternate Dispute Resolution \$14,922
--

Section D: Annual Budget Plan

SELPA

Fiscal Year

Table 2: Total Budget by Object Codes

D4. Using the fields below, identify the special education expenditures by object code. The total expenditures and the percent of total expenditures by object code is automatically calculated.

Object Code	Amount	Percentage of Total Expenditures
Object Code 1000—Certificated Salaries	<input type="text" value="310,673"/>	28.98%
Object Code 2000—Classified Salaries	<input type="text" value="199,898"/>	18.65%
Object Code 3000—Employee Benefits	<input type="text" value="238,115"/>	22.22%
Object Code 4000—Supplies	<input type="text" value="12,181"/>	1.14%
Object Code 5000—Services and Operations	<input type="text" value="203,678"/>	19.00%
Object Code 6000—Capital Outlay	<input type="text" value="0"/>	0.00%
Object Code 7000—Other Outgo and Financing*	<input type="text" value="107,315"/>	10.01%
Total Expenditures	1,071,860	100.00%

D5. Using the templates provided in **Attachment III**, complete a distribution of projected expenditures by LEAs participating in the SELPA by object code.

D6. *Include a description of the expenditures identified under object code 7000:

Section D: Annual Budget Plan

SELPA

Fiscal Year

Table 3: Federal, State, and Local Revenue Summary

D7. Using the fields below, identify funding by revenue jurisdiction and percent of total budget.

Revenue Source	Amount	Percentage of Total Funding
State Special Education Revenue	<input type="text" value="731,930"/>	68.29%
Federal Revenue	<input type="text" value="119,017"/>	11.10%
Local Contribution	<input type="text" value="220,913"/>	20.61%
Total Revenue From All Sources	1,071,860	100.00%

D8. Using the form template provided in **Attachment IV**, provide a complete distribution of revenues to all LEAs participating in the SELPA by federal and state funding source.

Special Education Local Plan Area Funding Distribution

D9. Describe the basic premise of the SELPA Allocation Plan.

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

D10. Describe how the SELPA distributes IDEA revenues to the LEAs, including the models used to provide services to member LEAs:

We are a single district county and our SELPA program operates independent from the district. No revenues are passed through from the county SELPA to the LEA. Our revenues are calculated based on prior year P-2 ADA.

Section D: Annual Budget Plan

SELPA

Fiscal Year

Table 4: Special Education Local Plan Area Operating Expenditures

D11. Using the fields below, identify the total projected SELPA operating expenditures by SELPA accounting codes, the amount, and the percent of total expenses. NOTE: For 2021-22 fiscal year, this table optional for single LEA SELPAs.

Accounting Categories and Codes	Amount	Percentage of Total
Object Code 1000—Certificated Salaries	<input type="text" value="310,673"/>	28.98%
Object Code 2000—Classified Salaries	<input type="text" value="199,898"/>	18.65%
Object Code 3000—Employee Benefits	<input type="text" value="238,115"/>	22.22%
Object Code 4000—Supplies	<input type="text" value="12,181"/>	1.14%
Object Code 5000—Services and Operations	<input type="text" value="203,678"/>	19.00%
Object Code 6000—Capital Outlay	<input type="text" value="0"/>	0.00%
Object Code 7000—Other Outgo and Financing*	<input type="text" value="107,315"/>	10.01%
Total Operating Expenditures	1,071,860	100.00%

D12. *Include a description of the expenditures identified under object code 7000:

Section D: Annual Budget Plan

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Table 5: Projected Expenditures for Supplemental Aids and Services in the Regular Classroom and for Students with Low Incidence Disabilities

The standardized account code structure (SACS), goal 5750 is defined as "Special Education, Ages 5–22 Severely Disabled." Students with a low-incidence disability are classified severely disabled. The LEA may elect to have locally defined goals to separate low-incidence disabilities from other severe disabilities to identify these costs locally.

D13. Does the SELPA, including all LEAs participating in the SELPA, use locally defined goals to separate low-incidence disabilities from other severe disabilities?

Yes No

D14. Enter the total projected expenditures for supplemental aids and services (SAS) for students with disabilities who are placed in the regular education classroom and for those who are identified with low incidence (LI) disabilities.

Total Projected Expenditures for SAS in the Regular Classroom Provided to Students with Disabilities	<input type="text" value="508,952"/>
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Total Projected Expenditures for Students with LI Disabilities	<input type="text" value="100,000"/>
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D15. Using the form template provided in **Attachment V**, provide a complete distribution of projected federal and state expenditures by LEAs participating in the SELPA.

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



California Department of Education
Special Education Division
2023–24 Local Plan Annual Submission

SELPA:

Fiscal Year:

Local Plan Section E: Annual Service Plan

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

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

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

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

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

- 330—Specialized Academic Instruction/
Specially Designed Instruction

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

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

Service is Not Currently Provided

Section E: Annual Service Plan

SELPA:

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

Service is Not Currently Provided

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

Because of our small size, our county residents with children ages 0-2 are served via the local Regional Centers. We also contract as needed with neighboring school districts who have infant programs.

220–Medical (Ages 0-2 only)

Service is Not Currently Provided

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

Because of our small size, our county residents with children ages 0-2 are served via the local Regional Centers. We also contract as needed with neighboring school districts who have infant programs.

230–Nutrition (Ages 0-2 only)

Service is Not Currently Provided

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

Because of our small size, our county residents with children ages 0-2 are served via the local Regional Centers. We also contract as needed with neighboring school districts who have infant programs.

240–Service Coordination (Ages 0-2 only)

Service is Not Currently Provided

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

Because of our small size, our county residents with children ages 0-2 are served via the local Regional Centers. We also contract as needed with neighboring school districts who have infant programs.

250–Special Instruction (Ages 0-2 only)

Service is Not Currently Provided

Section E: Annual Service Plan

SELPA:

Fiscal Year:

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

Because of our small size, our county residents with children ages 0-2 are served via the local Regional Centers. We also contract as needed with neighboring school districts who have infant programs.

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

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

Because of our small size, our county residents with children ages 0-2 are served via the local Regional Centers. We also contract as needed with neighboring school districts who have infant programs.

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

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

Because of our small size, our county residents with children ages 0-2 are served via the local Regional Centers. We also contract as needed with neighboring school districts who have infant programs.

340–Intensive Individual Instruction

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

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

Service is Not Currently Provided

350–Individual and Small Group Instruction

Section E: Annual Service Plan

SELPA:

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

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

Service is Not Currently Provided

415–Speech and Language

Service is Not Currently Provided

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

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

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

425–Adapted Physical Education

Service is Not Currently Provided

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

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

435–Health and Nursing: Specialized Physical Health Care

Service is Not Currently Provided

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

This includes services that are provided to individuals with exceptional needs by a qualified

Section E: Annual Service Plan

SELPA:

Fiscal Year:

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

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

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

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

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

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

445–Assistive Technology *Service is Not Currently Provided*

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

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

450–Occupational Therapy *Service is Not Currently Provided*

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

Occupational Therapy (OT) includes services to improve student's educational performance,

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postural stability, self-help abilities, sensory processing and organization, environmental adaptation and use of assistive devices, motor planning and coordination, visual perception and integration, and social and play abilities.

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

460–Physical Therapy

Service is Not Currently Provided

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

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

510–Individual Counseling

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

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

Service is Not Currently Provided

515–Counseling and Guidance

Service is Not Currently Provided

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

Counseling in a group setting, provided by a qualified individual pursuant to an IEP. Group

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

520–Parent Counseling

Service is Not Currently Provided

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

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

525–Social Worker

Service is Not Currently Provided

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

Currently, all mental health services are provided by other mental health professionals.

530–Psychological

Service is Not Currently Provided

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

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

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

IEP-required psychological services are expected to supplement the regular guidance and

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- 535–Behavior Intervention *Service is Not Currently Provided*

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

- 540–Day Treatment

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

- Service is Not Currently Provided*

- 545–Residential Treatment

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

- Service is Not Currently Provided*

- 610–Specialized Service for Low Incidence Disabilities *Service is Not Currently Provided*

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

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needed. These services must be clearly written in the student's Individualized Education Program (IEP), including frequency and duration of the services to the student. (CCR Title 5 §3051.16 & 3051.18).

710—Specialized Deaf and Hard of Hearing *Service is Not Currently Provided*

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

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

715—Interpreter *Service is Not Currently Provided*

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

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

720—Audiological *Service is Not Currently Provided*

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

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

725—Specialized Vision *Service is Not Currently Provided*

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

This is a broad category of services provided to students with visual impairments. It includes assessment of functional vision; curriculum modifications necessary to meet the student's educational needs including Braille, large type, and aural media; instruction in areas of need; concept development and academic skills; communication skills including alternative modes of

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reading and writing; and social, emotional, career, vocational, and independent living skills. It may include coordination of other personnel providing services to the students such as transcribers, readers, counselors, orientation and mobility specialists, career/vocational staff, and others, and collaboration with the student's classroom teacher.

730–Orientation and Mobility *Service is Not Currently Provided*

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

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

735–Braille Transcription *Service is Not Currently Provided*

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

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

740–Specialized Orthopedic *Service is Not Currently Provided*

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

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

745–Reading *Service is Not Currently Provided*

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

Assistance with reading as needed.

750–Note Taking *Service is Not Currently Provided*

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

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

755–Transcription *Service is Not Currently Provided*

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

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

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

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

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

820–College Awareness *Service is Not Currently Provided*

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

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

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

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

Organized educational programs that are directly related to the preparation of individuals for paid or unpaid employment, and may include provision for work experience, job coaching, development and/or placement, and situational assessment. This includes career counseling

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to assist a student in assessing his/her aptitudes, abilities, and interests in order to make realistic career decisions.

840–Career Awareness *Service is Not Currently Provided*

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

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

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

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

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

855–Job Coaching *Service is Not Currently Provided*

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

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

860–Mentoring *Service is Not Currently Provided*

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

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

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865—Agency Linkages (referral and placement)

Service is Not Currently Provided

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

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

870—Travel and Mobility Training

Service is Not Currently Provided

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

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

890—Other Transition Services

Service is Not Currently Provided

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

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

900—Other Related Service

Service is Not Currently Provided

Description of the "Other Related Service"

Qualifications of the Provider Delivering "Other Related Service"

2023-2024 SCOE Budget and Criteria & Standards Report

The following documents will be sent out prior to the meeting:

- Narrative
- Gen Fund Budget Comparison Worksheet
- Multi Year Projection

SACS included starting on the next page.

G = General
Ledger Data; S =
Supplemental
Data

Data Supplied For:			
Form	Description	2022-23 Estimated Actuals	2023-24 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund		
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund		
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
16	Forest Reserve Fund	G	G
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund		
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects		

53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
MYP	Multiyear Projections - General Fund		GS
SEA	Special Education Revenue Allocations	S	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S

SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	1,619,200.00	0.00	1,619,200.00	1,561,264.00	0.00	1,561,264.00	-3.6%
2) Federal Revenue		8100-8299	0.00	225,605.00	225,605.00	0.00	175,124.00	175,124.00	-22.4%
3) Other State Revenue		8300-8599	6,564.00	1,083,432.00	1,089,996.00	6,564.00	925,911.00	932,475.00	-14.5%
4) Other Local Revenue		8600-8799	458,800.00	6,950.00	465,750.00	420,000.00	9,000.00	429,000.00	-7.9%
5) TOTAL, REVENUES			2,084,564.00	1,315,987.00	3,400,551.00	1,987,828.00	1,110,035.00	3,097,863.00	-8.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	313,565.00	365,750.00	679,315.00	378,032.00	323,923.00	701,955.00	3.3%
2) Classified Salaries		2000-2999	418,705.00	309,202.00	727,907.00	458,095.00	299,759.00	757,854.00	4.1%
3) Employee Benefits		3000-3999	405,421.00	376,549.00	781,970.00	474,846.00	356,726.00	831,572.00	6.3%
4) Books and Supplies		4000-4999	18,064.00	76,453.00	94,517.00	13,064.00	20,917.00	33,981.00	-64.0%
5) Services and Other Operating Expenditures		5000-5999	418,261.00	480,787.00	899,048.00	405,789.00	215,436.00	621,225.00	-30.9%
6) Capital Outlay		6000-6999	45,855.00	77,935.00	123,790.00	35,000.00	0.00	35,000.00	-71.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	24,428.00	25,000.00	49,428.00	24,428.00	25,000.00	49,428.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(24,172.00)	24,172.00	0.00	(98,158.00)	98,158.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,620,127.00	1,735,848.00	3,355,975.00	1,691,096.00	1,339,919.00	3,031,015.00	-9.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			464,437.00	(419,861.00)	44,576.00	296,732.00	(229,884.00)	66,848.00	50.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	64,604.00	0.00	64,604.00	60,187.00	0.00	60,187.00	-6.8%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(167,373.00)	167,373.00	0.00	(229,884.00)	229,884.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(102,769.00)	167,373.00	64,604.00	(169,697.00)	229,884.00	60,187.00	-6.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			361,668.00	(252,488.00)	109,180.00	127,035.00	0.00	127,035.00	16.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,793,767.00	252,488.00	5,046,255.00	5,155,435.00	0.00	5,155,435.00	2.2%
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)			4,793,767.00	252,488.00	5,046,255.00	5,155,435.00	0.00	5,155,435.00	2.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,793,767.00	252,488.00	5,046,255.00	5,155,435.00	0.00	5,155,435.00	2.2%
2) Ending Balance, June 30 (E + F1e)			5,155,435.00	0.00	5,155,435.00	5,282,470.00	0.00	5,282,470.00	2.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	500.00	0.00	500.00	500.00	0.00	500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
9740			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	62,794.00	0.00	62,794.00	62,794.00	0.00	62,794.00	0.0%
OPEB	0000	9760	62,794.00		62,794.00			0.00	
OPEB	0000	9760			0.00	62,794.00		62,794.00	
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	454,500.00	0.00	454,500.00	410,000.00	0.00	410,000.00	-9.8%
Unassigned/Unappropriated Amount		9790	4,637,641.00	0.00	4,637,641.00	4,809,176.00	0.00	4,809,176.00	3.7%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	5,489,829.67	(1,613,239.46)	3,876,590.21				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	600.00	0.00	600.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	1,201,841.50	1,201,841.50				

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 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)	
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			5,490,429.67	(411,397.96)	5,079,031.71				
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	31,437.28	12.79	31,450.07				
2) Due to Grantor Governments		9590	0.00	177.82	177.82				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			31,437.28	190.61	31,627.89				
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 (G10 + H2) - (I6 + J2)			5,458,992.39	(411,588.57)	5,047,403.82				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	1,366,935.00	0.00	1,366,935.00	1,482,464.00	0.00	1,482,464.00	8.5%
Education Protection Account State Aid - Current Year		8012	183,496.00	0.00	183,496.00	0.00	0.00	0.00	-100.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	601.00	0.00	601.00	0.00	0.00	0.00	-100.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	65,368.00	0.00	65,368.00	75,000.00	0.00	75,000.00	14.7%
Unsecured Roll Taxes		8042	2,200.00	0.00	2,200.00	2,200.00	0.00	2,200.00	0.0%
Prior Years' Taxes		8043	100.00	0.00	100.00	100.00	0.00	100.00	0.0%
Supplemental Taxes		8044	500.00	0.00	500.00	1,500.00	0.00	1,500.00	200.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			1,619,200.00	0.00	1,619,200.00	1,561,264.00	0.00	1,561,264.00	-3.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,619,200.00	0.00	1,619,200.00	1,561,264.00	0.00	1,561,264.00	-3.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	111,950.00	111,950.00	0.00	114,411.00	114,411.00	2.2%
Special Education Discretionary Grants		8182	0.00	57,296.00	57,296.00	0.00	40,713.00	40,713.00	-28.9%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		0.00	0.00		0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title II, Part A, Supporting Effective Instruction	4035	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	56,359.00	56,359.00	0.00	20,000.00	20,000.00	-64.5%
TOTAL, FEDERAL REVENUE			0.00	225,605.00	225,605.00	0.00	175,124.00	175,124.00	-22.4%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		569,550.00	569,550.00		646,955.00	646,955.00	13.6%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	3,500.00	0.00	3,500.00	3,500.00	0.00	3,500.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,064.00	1,300.00	4,364.00	3,064.00	1,300.00	4,364.00	0.0%
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									
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		185,801.00	185,801.00		75,000.00	75,000.00	-59.6%
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	326,781.00	326,781.00	0.00	202,656.00	202,656.00	-38.0%
TOTAL, OTHER STATE REVENUE			6,564.00	1,083,432.00	1,089,996.00	6,564.00	925,911.00	932,475.00	-14.5%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	30,000.00	0.00	30,000.00	45,000.00	0.00	45,000.00	50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	368,000.00	0.00	368,000.00	368,000.00	0.00	368,000.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 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)	
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	60,800.00	6,950.00	67,750.00	7,000.00	9,000.00	16,000.00	-76.4%
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			458,800.00	6,950.00	465,750.00	420,000.00	9,000.00	429,000.00	-7.9%
TOTAL, REVENUES			2,084,564.00	1,315,987.00	3,400,551.00	1,987,828.00	1,110,035.00	3,097,863.00	-8.9%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	155,307.00	253,194.00	408,501.00	214,854.00	210,839.00	425,693.00	4.2%
Certificated Pupil Support Salaries		1200	2,000.00	38,716.00	40,716.00	0.00	35,927.00	35,927.00	-11.8%
Certificated Supervisors' and Administrators' Salaries		1300	156,258.00	73,840.00	230,098.00	163,178.00	77,157.00	240,335.00	4.4%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			313,565.00	365,750.00	679,315.00	378,032.00	323,923.00	701,955.00	3.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	16,646.00	177,112.00	193,758.00	17,386.00	185,073.00	202,459.00	4.5%
Classified Support Salaries		2200	37,655.00	65,070.00	102,725.00	33,707.00	79,926.00	113,633.00	10.6%
Classified Supervisors' and Administrators' Salaries		2300	145,982.00	32,500.00	178,482.00	160,092.00	20,000.00	180,092.00	0.9%
Clerical, Technical and Office Salaries		2400	218,422.00	14,000.00	232,422.00	246,910.00	0.00	246,910.00	6.2%
Other Classified Salaries		2900	0.00	20,520.00	20,520.00	0.00	14,760.00	14,760.00	-28.1%
TOTAL, CLASSIFIED SALARIES			418,705.00	309,202.00	727,907.00	458,095.00	299,759.00	757,854.00	4.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	59,892.00	136,578.00	196,470.00	72,204.00	128,589.00	200,793.00	2.2%
PERS		3201-3202	109,747.00	66,844.00	176,591.00	130,443.00	67,398.00	197,841.00	12.0%
OASDI/Medicare/Alternative		3301-3302	38,267.00	30,824.00	69,091.00	41,860.00	26,860.00	68,720.00	-0.5%
Health and Welfare Benefits		3401-3402	152,060.00	114,594.00	266,654.00	177,282.00	106,163.00	283,445.00	6.3%
Unemployment Insurance		3501-3502	3,738.00	3,379.00	7,117.00	4,260.00	3,117.00	7,377.00	3.7%
Workers' Compensation		3601-3602	26,028.00	24,330.00	50,358.00	33,108.00	24,599.00	57,707.00	14.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	15,689.00	0.00	15,689.00	15,689.00	0.00	15,689.00	0.0%
TOTAL, EMPLOYEE BENEFITS			405,421.00	376,549.00	781,970.00	474,846.00	356,726.00	831,572.00	6.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	6,081.00	6,081.00	0.00	1,300.00	1,300.00	-78.6%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	14,850.00	62,872.00	77,722.00	9,850.00	19,617.00	29,467.00	-62.1%
Noncapitalized Equipment		4400	3,214.00	7,500.00	10,714.00	3,214.00	0.00	3,214.00	-70.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			18,064.00	76,453.00	94,517.00	13,064.00	20,917.00	33,981.00	-64.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	40,000.00	40,000.00	0.00	40,000.00	40,000.00	0.0%
Travel and Conferences		5200	15,472.00	27,615.00	43,087.00	12,000.00	13,638.00	25,638.00	-40.5%
Dues and Memberships		5300	31,000.00	1,847.00	32,847.00	31,000.00	1,798.00	32,798.00	-0.1%
Insurance		5400 - 5450	0.00	25,000.00	25,000.00	0.00	25,000.00	25,000.00	0.0%
Operations and Housekeeping Services		5500	7,000.00	7,500.00	14,500.00	7,000.00	15,000.00	22,000.00	51.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,500.00	1,500.00	3,000.00	1,500.00	0.00	1,500.00	-50.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 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)	
Professional/Consulting Services and Operating Expenditures		5800	348,289.00	374,723.00	723,012.00	339,289.00	119,000.00	458,289.00	-36.6%
Communications		5900	15,000.00	2,602.00	17,602.00	15,000.00	1,000.00	16,000.00	-9.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			418,261.00	480,787.00	899,048.00	405,789.00	215,436.00	621,225.00	-30.9%
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	77,935.00	77,935.00	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	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Equipment Replacement		6500	25,855.00	0.00	25,855.00	15,000.00	0.00	15,000.00	-42.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			45,855.00	77,935.00	123,790.00	35,000.00	0.00	35,000.00	-71.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	25,000.00	25,000.00	0.00	25,000.00	25,000.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	24,428.00	0.00	24,428.00	24,428.00	0.00	24,428.00	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)			24,428.00	25,000.00	49,428.00	24,428.00	25,000.00	49,428.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(24,172.00)	24,172.00	0.00	(98,158.00)	98,158.00	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			(24,172.00)	24,172.00	0.00	(98,158.00)	98,158.00	0.00	0.0%
TOTAL, EXPENDITURES			1,620,127.00	1,735,848.00	3,355,975.00	1,691,096.00	1,339,919.00	3,031,015.00	-9.7%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	64,604.00	0.00	64,604.00	60,187.00	0.00	60,187.00	-6.8%
(a) TOTAL, INTERFUND TRANSFERS IN			64,604.00	0.00	64,604.00	60,187.00	0.00	60,187.00	-6.8%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 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)	
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(167,373.00)	167,373.00	0.00	(229,884.00)	229,884.00	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			(167,373.00)	167,373.00	0.00	(229,884.00)	229,884.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(102,769.00)	167,373.00	64,604.00	(169,697.00)	229,884.00	60,187.00	-6.8%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	1,619,200.00	0.00	1,619,200.00	1,561,264.00	0.00	1,561,264.00	-3.6%
2) Federal Revenue		8100-8299	0.00	225,605.00	225,605.00	0.00	175,124.00	175,124.00	-22.4%
3) Other State Revenue		8300-8599	6,564.00	1,083,432.00	1,089,996.00	6,564.00	925,911.00	932,475.00	-14.5%
4) Other Local Revenue		8600-8799	458,800.00	6,950.00	465,750.00	420,000.00	9,000.00	429,000.00	-7.9%
5) TOTAL, REVENUES			2,084,564.00	1,315,987.00	3,400,551.00	1,987,828.00	1,110,035.00	3,097,863.00	-8.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction		1000-1999	293,915.00	941,962.00	1,235,877.00	362,168.00	805,749.00	1,167,917.00	-5.5%
2) Instruction - Related Services		2000-2999	201,605.00	168,741.00	370,346.00	200,640.00	144,580.00	345,220.00	-6.8%
3) Pupil Services		3000-3999	147,460.00	206,960.00	354,420.00	142,829.00	72,054.00	214,883.00	-39.4%
4) Ancillary Services		4000-4999	0.00	78,853.00	78,853.00	0.00	0.00	0.00	-100.0%
5) Community Services		5000-5999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration		7000-7999	921,690.00	186,544.00	1,108,234.00	930,945.00	237,853.00	1,168,798.00	5.5%
8) Plant Services		8000-8999	31,029.00	127,788.00	158,817.00	30,086.00	54,683.00	84,769.00	-46.6%
9) Other Outgo		9000-9999	24,428.00	25,000.00	49,428.00	24,428.00	25,000.00	49,428.00	0.0%
10) TOTAL, EXPENDITURES			1,620,127.00	1,735,848.00	3,355,975.00	1,691,096.00	1,339,919.00	3,031,015.00	-9.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			464,437.00	(419,861.00)	44,576.00	296,732.00	(229,884.00)	66,848.00	50.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	64,604.00	0.00	64,604.00	60,187.00	0.00	60,187.00	-6.8%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(167,373.00)	167,373.00	0.00	(229,884.00)	229,884.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(102,769.00)	167,373.00	64,604.00	(169,697.00)	229,884.00	60,187.00	-6.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			361,668.00	(252,488.00)	109,180.00	127,035.00	0.00	127,035.00	16.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,793,767.00	252,488.00	5,046,255.00	5,155,435.00	0.00	5,155,435.00	2.2%
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)			4,793,767.00	252,488.00	5,046,255.00	5,155,435.00	0.00	5,155,435.00	2.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,793,767.00	252,488.00	5,046,255.00	5,155,435.00	0.00	5,155,435.00	2.2%
2) Ending Balance, June 30 (E + F1e)			5,155,435.00	0.00	5,155,435.00	5,282,470.00	0.00	5,282,470.00	2.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	500.00	0.00	500.00	500.00	0.00	500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	62,794.00	0.00	62,794.00	62,794.00	0.00	62,794.00	0.0%
OPEB	0000	9760	62,794.00		62,794.00			0.00	
OPEB	0000	9760			0.00	62,794.00		62,794.00	
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	454,500.00	0.00	454,500.00	410,000.00	0.00	410,000.00	-9.8%
Unassigned/Unappropriated Amount		9790	4,637,641.00	0.00	4,637,641.00	4,809,176.00	0.00	4,809,176.00	3.7%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	18,940.00	0.00	-100.0%
3) Other State Revenue		8300-8599	280,724.00	303,125.00	8.0%
4) Other Local Revenue		8600-8799	190,509.00	500.00	-99.7%
5) TOTAL, REVENUES			490,173.00	303,625.00	-38.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	179,160.00	128,595.00	-28.2%
2) Classified Salaries		2000-2999	37,447.00	67,472.00	80.2%
3) Employee Benefits		3000-3999	107,779.00	92,183.00	-14.5%
4) Books and Supplies		4000-4999	125,122.00	588.00	-99.5%
5) Services and Other Operating Expenditures		5000-5999	50,279.00	600.00	-98.8%
6) Capital Outlay		6000-6999	222,796.00	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			722,583.00	289,438.00	-59.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(232,410.00)	14,187.00	-106.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	18,604.00	14,187.00	-23.7%
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			(18,604.00)	(14,187.00)	-23.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(251,014.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	251,014.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			251,014.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			251,014.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,817.69		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	23,746.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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			25,563.69		
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	294.31		
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			294.31		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			25,269.38		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	18,940.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			18,940.00	0.00	-100.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	275,524.00	297,925.00	8.1%
All Other State Revenue	All Other	8590	5,200.00	5,200.00	0.0%
TOTAL, OTHER STATE REVENUE			280,724.00	303,125.00	8.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	190,509.00	500.00	-99.7%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			190,509.00	500.00	-99.7%
TOTAL, REVENUES			490,173.00	303,625.00	-38.1%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	40,952.00	12,500.00	-69.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	138,208.00	116,095.00	-16.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CERTIFICATED SALARIES			179,160.00	128,595.00	-28.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	4,500.00	0.00	-100.0%
Classified Support Salaries		2200	0.00	3,572.00	New
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	32,947.00	63,900.00	93.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			37,447.00	67,472.00	80.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	39,420.00	29,762.00	-24.5%
PERS		3201-3202	9,402.00	18,218.00	93.8%
OASDI/Medicare/Alternative		3301-3302	5,462.00	7,027.00	28.7%
Health and Welfare Benefits		3401-3402	44,231.00	28,281.00	-36.1%
Unemployment Insurance		3501-3502	1,084.00	981.00	-9.5%
Workers' Compensation		3601-3602	8,180.00	7,914.00	-3.3%
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			107,779.00	92,183.00	-14.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	10,000.00	0.00	-100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	55,899.00	588.00	-98.9%
Noncapitalized Equipment		4400	59,223.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			125,122.00	588.00	-99.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,500.00	0.00	-100.0%
Dues and Memberships		5300	1,500.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	10,000.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,679.00	0.00	-100.0%
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	24,100.00	600.00	-97.5%
Communications		5900	3,500.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			50,279.00	600.00	-98.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	212,087.00	0.00	-100.0%
Equipment		6400	10,709.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			222,796.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest					
Other Debt Service - Principal		7438	0.00	0.00	0.0%
		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			722,583.00	289,438.00	-59.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	18,604.00	14,187.00	-23.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			18,604.00	14,187.00	-23.7%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(18,604.00)	(14,187.00)	-23.7%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	18,940.00	0.00	-100.0%
3) Other State Revenue		8300-8599	280,724.00	303,125.00	8.0%
4) Other Local Revenue		8600-8799	190,509.00	500.00	-99.7%
5) TOTAL, REVENUES			490,173.00	303,625.00	-38.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		217,858.00	16,237.00	-92.5%
2) Instruction - Related Services	2000-2999		276,519.00	268,228.00	-3.0%
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		228,206.00	4,973.00	-97.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			722,583.00	289,438.00	-59.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(232,410.00)	14,187.00	-106.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	18,604.00	14,187.00	-23.7%
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			(18,604.00)	(14,187.00)	-23.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(251,014.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	251,014.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			251,014.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			251,014.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	308,000.00	308,000.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			308,000.00	308,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	262,000.00	262,000.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			262,000.00	262,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			46,000.00	46,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	46,000.00	46,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions					
		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(46,000.00)	(46,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	0.00		
		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		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Forest Reserve Funds		8260	46,000.00	46,000.00	0.0%
Pass-Through Revenues from Federal Sources		8287	262,000.00	262,000.00	0.0%
TOTAL, FEDERAL REVENUE			308,000.00	308,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			308,000.00	308,000.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	262,000.00	262,000.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			262,000.00	262,000.00	0.0%
TOTAL, EXPENDITURES			262,000.00	262,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	46,000.00	46,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			46,000.00	46,000.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	308,000.00	308,000.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			308,000.00	308,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	262,000.00	262,000.00	0.0%
10) TOTAL, EXPENDITURES			262,000.00	262,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			46,000.00	46,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	46,000.00	46,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(46,000.00)	(46,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (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	2022-23 Estimated Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

Description	2022-23 Estimated Actuals			2023-24 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	351.20	351.20	351.20
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	396.18	396.18	396.18	351.20	351.20	351.20
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	2.12	2.12	2.12	0.00	0.00	0.00
c. Special Education-NPS/LCI						
d. Special Education Extended Year	0.00	0.00	0.00	.70	.70	.70
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	12.97	12.97	12.97
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	14.39	14.39	14.39	13.67	13.67	13.67
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	410.57	410.57	410.57	364.87	364.87	364.87
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2022-23 Estimated Actuals			2023-24 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)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	2.12	2.12	2.12	0.00	0.00	0.00
c. Special Education-NPS/LCI						
d. Special Education Extended Year	0.00	0.00	0.00	.70	.70	.70
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	12.97	12.97	12.97
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	14.39	14.39	14.39	13.67	13.67	13.67
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	14.39	14.39	14.39	13.67	13.67	13.67
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	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	19,800.00		19,800.00			19,800.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	19,800.00	0.00	19,800.00	0.00	0.00	19,800.00
Capital assets being depreciated:						
Land Improvements	25,516.00		25,516.00			25,516.00
Buildings	921,136.38		921,136.38			921,136.38
Equipment	350,736.99		350,736.99			350,736.99
Total capital assets being depreciated	1,297,389.37	0.00	1,297,389.37	0.00	0.00	1,297,389.37
Accumulated Depreciation for:						
Land Improvements			0.00		25,720.00	(25,720.00)
Buildings	(192,892.00)		(192,892.00)		207,140.00	(400,032.00)
Equipment	(385,576.00)		(385,576.00)		135,355.00	(520,931.00)
Total accumulated depreciation	(578,468.00)	0.00	(578,468.00)	0.00	368,215.00	(946,683.00)
Total capital assets being depreciated, net excluding lease and subscription assets	718,921.37	0.00	718,921.37	0.00	368,215.00	350,706.37
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
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	738,721.37	0.00	738,721.37	0.00	368,215.00	370,506.37
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription 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
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			5,155,435.00	5,250,735.00	5,746,335.00	5,565,535.00	5,834,685.00	5,860,085.00	5,619,535.00	5,445,235.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		335,000.00	105,000.00	105,000.00	105,000.00	105,000.00	105,000.00	105,000.00	96,500.00
Property Taxes	8020-8079							45,000.00		
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299					78,750.00		50,250.00		
Other State Revenue	8300-8599			235,000.00			165,000.00			198,500.00
Other Local Revenue	8600-8799			145,500.00		135,000.00			120,000.00	
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			335,000.00	485,500.00	105,000.00	318,750.00	270,000.00	200,250.00	225,000.00	295,000.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		25,000.00	22,000.00	78,500.00	78,500.00	76,500.00	72,500.00	63,000.00	68,500.00
Classified Salaries	2000-2999		16,600.00	35,400.00	62,200.00	63,600.00	74,700.00	78,900.00	72,500.00	66,500.00
Employee Benefits	3000-3999		35,600.00	57,500.00	76,600.00	82,500.00	88,400.00	89,400.00	76,300.00	89,400.00
Books and Supplies	4000-4999		15,000.00	5,000.00			5,000.00		7,500.00	
Services	5000-5999		125,000.00	25,000.00	68,500.00			165,000.00	180,000.00	
Capital Outlay	6000-6599							35,000.00		
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			217,200.00	144,900.00	285,800.00	224,600.00	244,600.00	440,800.00	399,300.00	224,400.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(500.00)								
Accounts Receivable	9200-9299	(425,000.00)		225,000.00		200,000.00				
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL			(425,500.00)	0.00	225,000.00	0.00	200,000.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(42,500.00)	22,500.00	20,000.00						
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650	(75,000.00)		50,000.00		25,000.00				
Deferred Inflows of Resources	9690									
SUBTOTAL			(117,500.00)	22,500.00	70,000.00	0.00	25,000.00	0.00	0.00	0.00
Nonoperating										

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(308,000.00)	(22,500.00)	155,000.00	0.00	175,000.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			95,300.00	495,600.00	(180,800.00)	269,150.00	25,400.00	(240,550.00)	(174,300.00)	70,600.00
F. ENDING CASH (A + E)			5,250,735.00	5,746,335.00	5,565,535.00	5,834,685.00	5,860,085.00	5,619,535.00	5,445,235.00	5,515,835.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:		JUNE							
A. BEGINNING CASH		5,515,835.00	5,442,878.00	5,516,453.00	5,474,153.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	96,500.00	96,500.00	96,500.00	0.00	131,464.00		1,482,464.00	1,482,464.00
Property Taxes	8020-8079		33,800.00					78,800.00	78,800.00
Miscellaneous Funds	8080-8099							0.00	0.00
Federal Revenue	8100-8299	46,124.00						175,124.00	175,124.00
Other State Revenue	8300-8599		225,000.00		108,975.00			932,475.00	932,475.00
Other Local Revenue	8600-8799			28,500.00				429,000.00	429,000.00
Interfund Transfers In	8910-8929				60,187.00			60,187.00	60,187.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		142,624.00	355,300.00	125,000.00	169,162.00	131,464.00	0.00	3,158,050.00	3,158,050.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	67,600.00	72,000.00	48,900.00	28,955.00	0.00		701,955.00	701,955.00
Classified Salaries	2000-2999	68,900.00	72,200.00	68,700.00	77,634.00			757,834.00	757,854.00
Employee Benefits	3000-3999	77,600.00	79,800.00	49,700.00	28,772.00			831,572.00	831,572.00
Books and Supplies	4000-4999	1,481.00						33,981.00	33,981.00
Services	5000-5999		57,725.00					621,225.00	621,225.00
Capital Outlay	6000-6599							35,000.00	35,000.00
Other Outgo	7000-7499				49,428.00			49,428.00	49,428.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		215,581.00	281,725.00	167,300.00	184,789.00	0.00	0.00	3,030,995.00	3,031,015.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199				500.00			500.00	
Accounts Receivable	9200-9299							425,000.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	0.00
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	500.00	0.00	0.00	425,500.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							42,500.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							75,000.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	117,500.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	500.00	0.00	0.00	308,000.00	
E. NET INCREASE/DECREASE (B - C + D)		(72,957.00)	73,575.00	(42,300.00)	(15,127.00)	131,464.00	0.00	435,055.00	127,035.00
F. ENDING CASH (A + E)		5,442,878.00	5,516,453.00	5,474,153.00	5,459,026.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								5,590,490.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			5,459,026.00	5,459,026.00	5,459,026.00	5,459,026.00	5,459,026.00	5,459,026.00	5,459,026.00	5,459,026.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			5,459,026.00	5,459,026.00	5,459,026.00	5,459,026.00	5,459,026.00	5,459,026.00	5,459,026.00	5,459,026.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:									
JUNE									
A. BEGINNING CASH		5,459,026.00	5,459,026.00	5,459,026.00	5,459,026.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		5,459,026.00	5,459,026.00	5,459,026.00	5,459,026.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								5,459,026.00	

ANNUAL BUDGET REPORT:

July 1, 2023 Budget Adoption

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the County Board of Education pursuant to Education Code sections 1620, 1622, 33129, 52066, 52067, and 52068.

Public Hearing:

Place: Loyalton, CA

Date: May 9, 2023

Time: 6:00 p.m.

Adoption Date: June 21, 2023

Signed: _____

Clerk/Secretary of the County Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Nona Griesert

Title: Director of Business Services/CBO

Telephone: 530-993-1660

E-mail: ngriesert@spjusd.org

To update our mailing database, please complete the following:

Superintendent's Name: James Berardi

Chief Business Official's Name: Nona Griesert

CBO's Title: Director of Business Services/CBO

CBO's Telephone: (530) 993-1660

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met" and supplemental information and additional fiscal indicators that are "Yes" may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1a	Average Daily Attendance (ADA) - County Operations Grant	Projected County Operations Grant ADA has not been overestimated by more than the standard for the first prior fiscal year, or two or more of the previous three fiscal years.	X	
1b	ADA - County Programs	Projected ADA for county programs has not exceeded the standard for the budget and two subsequent fiscal years.	X	
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
3	Salaries and Benefits	Projected total salaries and benefits are within the standard for the budget and two subsequent fiscal years.		X
4a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
4b	Other Expenditures	Projected expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
5	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	n/a	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
7	Fund Balance	Unrestricted county school service fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
8	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Exps.	Are there ongoing county school service fund expenditures in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Exps.	Are there large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?		X
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multi year) commitments or debt agreements?		X
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment? 	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 	X	
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? 	X	
		<ul style="list-style-type: none"> If yes, are benefits funded by pay-as-you-go? 		X
S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) 		X
		<ul style="list-style-type: none"> Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) 		X
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year? 		X
		<ul style="list-style-type: none"> Adoption date of the LCAP or an update to the LCAP 	06/21/2023	
S10	LCAP Expenditures	Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining ADA	Is County Operations Grant ADA decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county boundaries that are impacting the county office's ADA, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	X	
A8	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code Section 42141, if a county office of education is self-insured for workers' compensation claims, the county superintendent of schools annually shall provide information to the governing board of the county board of education regarding the estimated accrued but unfunded cost of those claims. The county board of education annually shall certify to the Superintendent of Public Instruction the amount of money, if any, that has been reserved in the budget of the county office of education for the cost of those claims.

To the Superintendent of Public Instruction:

Our county office of education is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$	_____
Less: Amount of total liabilities reserved in budget:	\$	_____
Estimated accrued but unfunded liabilities:	\$	_____ 0.00

This county office of education is self-insured for workers' compensation claims through a JPA, and offers the following information:

_____ Northeastern JPA & Tricounty Schools Insurance

_____ This county office of education is not self-insured for workers' compensation claims.

Signed

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: June 21, 2023

For additional information on this certification, please contact:

Name: Nona Griesert

Title: Director of Business Services/CBO

Telephone: (530) 993-1660, x-120

E-mail: ngriesert@spjUSD.org

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	103,374.00		103,374.00		32,491.00	70,883.00	
Total/Net OPEB Liability	92,485.00		92,485.00		29,691.00	62,794.00	
Compensated Absences Payable	17,094.19		17,094.19	7,726.00		24,820.19	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	212,953.19	0.00	212,953.19	7,726.00	62,182.00	158,497.19	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	
Subscription Liability			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			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	3,355,975.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	436,063.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	123,790.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	183,931.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				307,721.00
D. Plus additional MOE expenditures:	All	All	1000-7143, 7300-7439	0.00
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)			minus 8000-8699	
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				2,612,191.00
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)				0.00
B. Expenditures per ADA (Line I.E divided by Line II.A)				0.00

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	1,704,353.18	4,673.94
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	1,704,353.18	4,673.94
B. Required effort (Line A.2 times 90%)	1,533,917.86	4,206.55
C. Current year expenditures (Line I.E and Line II.B)	2,612,191.00	0.00
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	4,206.55

<p>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.)</p>	MOE Calculation Incomplete	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)</p>	0.00%	100.00%
<p>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</p>		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
<p>Total adjustments to base expenditures</p>	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 270,243.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 0.00
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 1,918,949.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 14.08%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

- 1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 79,867.00
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 154,810.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	11,388.19
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	246,065.19
9. Carry-Forward Adjustment (Part IV, Line F)	142,785.27
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	388,850.45
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,185,022.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	370,346.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	354,420.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	78,853.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	92,512.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	16,789.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	634,161.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	95,095.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	69,493.81
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	499,787.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	3,396,478.81
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)	7.24%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	11.45%

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)	246,065.19
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(19,726.54)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (2.46%) times Part III, Line B19); zero if negative	142,785.27
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (2.46%) times Part III, Line B19) or (the highest rate used to recover costs from any program (2.46%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	142,785.27
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	142,785.27

Approved indirect cost rate: 2.46%
Highest rate used in any program: 2.46%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3305	14,910.00	366.00	2.45%
01	3310	268,333.00	2,687.00	1.00%
01	3315	68,637.00	484.00	0.71%
01	3327	4,496.00	110.00	2.45%
01	3345	976.00	24.00	2.46%
01	3395	14,564.00	358.00	2.46%
01	6266	7,078.00	174.00	2.46%
01	6500	605,974.00	13,674.00	2.26%
01	6520	22,915.00	480.00	2.09%
01	6536	6,915.00	170.00	2.46%
01	6537	31,109.00	765.00	2.46%
01	6546	67,478.00	693.00	1.03%
01	6680	123,079.00	764.00	0.62%
01	6685	56,848.00	900.00	1.58%
01	7366	116,482.00	2,131.00	1.83%
01	7435	15,973.00	392.00	2.45%

Budget, July 1
2022-23 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		4,781.00	4,781.00
2. State Lottery Revenue	8560	3,064.00		1,300.00	4,364.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		3,064.00	0.00	6,081.00	9,145.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	3,064.00		6,081.00	9,145.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		3,064.00	0.00	6,081.00	9,145.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
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.

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)		15.99	0.00%	15.99	0.00%	15.99
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,561,264.00	3.94%	1,622,778.00	3.29%	1,676,167.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	6,564.00	0.00%	6,564.00	0.00%	6,564.00
4. Other Local Revenues	8600-8799	420,000.00	0.00%	420,000.00	0.00%	420,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	60,187.00	-76.43%	14,187.00	0.00%	14,187.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(229,884.00)	13.49%	(260,893.00)	5.25%	(274,590.00)
6. Total (Sum lines A1 thru A5c)		1,818,131.00	-0.85%	1,802,636.00	2.20%	1,842,328.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				378,032.00		388,183.00
b. Step & Column Adjustment				10,151.00		5,583.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	378,032.00	2.69%	388,183.00	1.44%	393,766.00
2. Classified Salaries						
a. Base Salaries				458,095.00		471,085.00
b. Step & Column Adjustment				12,990.00		4,514.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	458,095.00	2.84%	471,085.00	0.96%	475,599.00
3. Employee Benefits	3000-3999	474,846.00	3.85%	493,117.00	0.03%	493,276.00
4. Books and Supplies	4000-4999	13,064.00	0.00%	13,064.00	0.00%	13,064.00
5. Services and Other Operating Expenditures	5000-5999	405,789.00	0.00%	405,789.00	0.00%	405,789.00
6. Capital Outlay	6000-6999	35,000.00	0.00%	35,000.00	0.00%	35,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	24,428.00	0.00%	24,428.00	0.00%	24,428.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(98,158.00)	0.00%	(98,158.00)	0.00%	(98,158.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		1,691,096.00	2.45%	1,732,508.00	0.59%	1,742,764.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		127,035.00		70,128.00		99,564.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,155,435.00		5,282,470.00		5,352,598.00
2. Ending Fund Balance (Sum lines C and D1)		5,282,470.00		5,352,598.00		5,452,162.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	500.00		500.00		500.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	62,794.00		62,794.00		62,794.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	410,000.00		410,000.00		410,000.00
2. Unassigned/Unappropriated	9790	4,809,176.00		4,879,304.00		4,978,868.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,282,470.00		5,352,598.00		5,452,162.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	410,000.00		410,000.00		410,000.00
c. Unassigned/Unappropriated	9790	4,809,176.00		4,879,304.00		4,978,868.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		5,219,176.00		5,289,304.00		5,388,868.00
F. ASSUMPTIONS	Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.					

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	175,124.00	0.00%	175,124.00	0.00%	175,124.00
3. Other State Revenues	8300-8599	925,911.00	0.00%	925,911.00	0.00%	925,911.00
4. Other Local Revenues	8600-8799	9,000.00	0.00%	9,000.00	0.00%	9,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	229,884.00	13.49%	260,893.00	5.25%	274,590.00
6. Total (Sum lines A1 thru A5c)		1,339,919.00	2.31%	1,370,928.00	1.00%	1,384,625.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				323,923.00		331,124.00
b. Step & Column Adjustment				7,201.00		8,597.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	323,923.00	2.22%	331,124.00	2.60%	339,721.00
2. Classified Salaries						
a. Base Salaries				299,759.00		308,272.00
b. Step & Column Adjustment				8,513.00		2,960.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	299,759.00	2.84%	308,272.00	0.96%	311,232.00
3. Employee Benefits	3000-3999	356,726.00	4.29%	372,021.00	0.58%	374,161.00
4. Books and Supplies	4000-4999	20,917.00	0.00%	20,917.00	0.00%	20,917.00
5. Services and Other Operating Expenditures	5000-5999	215,436.00	0.00%	215,436.00	0.00%	215,436.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	25,000.00	0.00%	25,000.00	0.00%	25,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	98,158.00	0.00%	98,158.00	0.00%	98,158.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
11. Total (Sum lines B1 thru B10)		1,339,919.00	2.31%	1,370,928.00	1.00%	1,384,625.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		0.00		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		0.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		0.00		0.00		0.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)		15.99	0.00%	15.99	0.00%	15.99
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,561,264.00	3.94%	1,622,778.00	3.29%	1,676,167.00
2. Federal Revenues	8100-8299	175,124.00	0.00%	175,124.00	0.00%	175,124.00
3. Other State Revenues	8300-8599	932,475.00	0.00%	932,475.00	0.00%	932,475.00
4. Other Local Revenues	8600-8799	429,000.00	0.00%	429,000.00	0.00%	429,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	60,187.00	-76.43%	14,187.00	0.00%	14,187.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		3,158,050.00	0.49%	3,173,564.00	1.68%	3,226,953.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				701,955.00		719,307.00
b. Step & Column Adjustment				17,352.00		14,180.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	701,955.00	2.47%	719,307.00	1.97%	733,487.00
2. Classified Salaries						
a. Base Salaries				757,854.00		779,357.00
b. Step & Column Adjustment				21,503.00		7,474.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	757,854.00	2.84%	779,357.00	0.96%	786,831.00
3. Employee Benefits	3000-3999	831,572.00	4.04%	865,138.00	0.27%	867,437.00
4. Books and Supplies	4000-4999	33,981.00	0.00%	33,981.00	0.00%	33,981.00
5. Services and Other Operating Expenditures	5000-5999	621,225.00	0.00%	621,225.00	0.00%	621,225.00
6. Capital Outlay	6000-6999	35,000.00	0.00%	35,000.00	0.00%	35,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	49,428.00	0.00%	49,428.00	0.00%	49,428.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
11. Total (Sum lines B1 thru B10)		3,031,015.00	2.39%	3,103,436.00	0.77%	3,127,389.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		127,035.00		70,128.00		99,564.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,155,435.00		5,282,470.00		5,352,598.00
2. Ending Fund Balance (Sum lines C and D1)		5,282,470.00		5,352,598.00		5,452,162.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	500.00		500.00		500.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	62,794.00		62,794.00		62,794.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	410,000.00		410,000.00		410,000.00
2. Unassigned/Unappropriated	9790	4,809,176.00		4,879,304.00		4,978,868.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,282,470.00		5,352,598.00		5,452,162.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	410,000.00		410,000.00		410,000.00
c. Unassigned/Unappropriated	9790	4,809,176.00		4,879,304.00		4,978,868.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		5,219,176.00		5,289,304.00		5,388,868.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		172.19%		170.43%		172.31%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): _____						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. County Office's Total Expenditures and Other Financing Uses Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)		3,031,015.00		3,103,436.00		3,127,389.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		3,031,015.00		3,103,436.00		3,127,389.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		3,031,015.00		3,103,436.00		3,127,389.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)		5.00%		5.00%		5.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		151,550.75		155,171.80		156,369.45
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)		80,000.00		80,000.00		80,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		151,550.75		155,171.80		156,369.45
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	2022-23 Actual	2023-24 Budget	% Diff.
SELPA Name: Sierra County (AW)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. Program Specialist/Regionalized Services Apportionment			0.00%
C. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
D. Low Incidence Apportionment			0.00%
E. Out of Home Care Apportionment			0.00%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
G. Adjustment for NSS with Declining Enrollment			0.00%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)	0.00	0.00	0.00%
I. Mental Health Apportionment			0.00%
J. Federal IDEA Local Assistance Grants - Preschool			0.00%
K. Federal IDEA - Section 619 Preschool			0.00%
L. Other Federal Discretionary Grants			0.00%
M. Other Adjustments			0.00%
N. Total SELPA Revenues (Sum lines H through M)	0.00	0.00	0.00%
II. ALLOCATION TO SELPA MEMBERS			
Sierra County Office of Education (AW00)			0.0%
Sierra-Plumas Joint Unified (AW01)			0.0%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.N)	0.00	0.00	0.00%
Preparer Name: _____			
Title: _____			
Phone: _____			

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					64,604.00	0.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	18,604.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	46,000.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		

Budget, July 1
2022-23 Estimated Actuals 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				
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
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	64,604.00	64,604.00	0.00	0.00

Budget, July 1
2023-24 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					60,187.00	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	14,187.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	46,000.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Budget, July 1
2023-24 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								

Budget, July 1
2023-24 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	60,187.00	60,187.00		

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

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

- A. STANDARD: Projected County Operations Grant average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	County Operations Grant ADA
3.0%	0 to 6,999
2.0%	7,000 to 59,999
1.0%	60,000 and over

County Office ADA (Form A, Estimated Funded ADA column, Line B5):

16

County Office County Operations Grant ADA Standard Percentage Level:

3.00%

1A-1. Calculating the County Office's County Operations Grant ADA Variances

DATA ENTRY: Enter the County Operations Grant Funded ADA in the Original Budget column for all fiscal years. All other data are extracted or calculated.

Fiscal Year	County Operations Grant Funded ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Form A, Line B5)	Estimated/Unaudited Actuals		
Third Prior Year (2020-21)	16.26	16.26	N/A	Met
Second Prior Year (2021-22)	15.99	15.99	N/A	Met
First Prior Year (2022-23)	15.99	15.99	N/A	Met

1A-2. Comparison of County Office County Operations Grant ADA to the Standard

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

- 1a. STANDARD MET - Projected County Operations Grant ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:

(required if NOT met)

--

- 1b. STANDARD MET - Projected County Operations Grant ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:

(required if NOT met)

--

1. **CRITERION: Average Daily Attendance (continued)**

B. **STANDARD:** Projected ADA for county operated programs for any of the budget year or two subsequent fiscal years has not increased from the historical average from the three prior fiscal years by more than two percent (2%) each year.

1B-1. Calculating the County Office's Historical Average Projected ADA for County Operated Programs

DATA ENTRY: All data are extracted or calculated.

Average Daily Attendance (Form A, Estimated Actuals, Funded ADA)

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Third Prior Year (2020-21)	.01	20.43	16.26	0.00
Second Prior Year (2021-22)	.01	412.17	15.99	0.00
First Prior Year (2022-23)	0.00	14.39	15.99	0.00
Historical Average:	.01	149.00	16.08	0.00
County Office's County Operated Programs ADA Standard:				
Budget Year (2023-24)				
(historical average plus 2%):	.01	151.98	16.40	0.00
1st Subsequent Year (2024-25)				
(historical average plus 4%):	.01	154.96	16.72	0.00
2nd Subsequent Year (2025-26)				
(historical average plus 6%):	.01	157.94	17.04	0.00

1B-2. Calculating the County Office's Projected ADA for County Operated Programs

DATA ENTRY: Budget year data will be extracted from Form A. Enter the remaining data in each of the 1st and 2nd Subsequent Years. If Form MYP exists, County Operations Grant ADA will be extracted for the two subsequent fiscal years.

Average Daily Attendance (Form A, Estimated Funded ADA)

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Budget Year (2023-24)	0.00	13.67	15.99	0.00
1st Subsequent Year (2024-25)	0.00	13.67	15.99	0.00
2nd Subsequent Year (2025-26)	0.00	13.67	15.99	0.00
Status:	Met	Met	Met	Met

1B-3. Comparison of County Office Projected County Operated Programs ADA to the Standard

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

1a. **STANDARD MET** - Projected ADA for county operated programs has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

2. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the county office's gap funding or its cost-of-living adjustment (COLA)¹ plus or minus one percent.

For excess property tax counties, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

¹ County offices that are already at or above their LCFF target funding level receive no gap funding. These county offices have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

2A. County Office's LCFF Revenue Standard

Indicate which standard applies:

- LCFF Revenue
- Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

2A-1. Calculating the County Office's LCFF Revenue Standard

DATA ENTRY: Section I, enter applicable data for all fiscal years. Section I-a is completed by a county office funded at Target, and Section I-b is completed by a county office funded at Hold Harmless. Per AB 181, Chapter 52, Statutes of 2022, hold harmless COEs include a COLA add-on. Section I-b1, enter the projected County Operations Grant for all fiscal years and Section I-b2, enter the projected Alternative Education Grant for all fiscal years to calculate the add-on COLA amount. Section II, enter data in Step 2b1 for all fiscal years. Section III, all data are extracted or calculated. Section IV, enter data in Step 1a for the two subsequent fiscal years, Step 2b1 f or all fiscal years, and Step 2b3 for current year only. All other data are extracted or calculated.

NOTE: Enter data in Section I, Line c1 and Section IV only if the county office has charter school funded county program ADA corresponding to financial data reported in Fund 01. Due to the full implementation of LCFF, gap funding is no longer applicable. Regardless of the standard selected, criterion 2A-1 must be completed to obtain the total change in population and funding level.

Projected LCFF Revenue

Select County Office's LCFF revenue funding status:

- At Target If status is at target, then COLA amount in Step 2b2 is used in Step 2c in Sections II and III.
 - Hold Harmless If status is hold harmless, then amount in Step 2c is zero in Sections II and III.
- Status: At Target

		Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
I. LCFF Funding					
a.	COE funded at Target LCFF				
a1.	County Operations Grant				
a2.	Alternative Education Grant				
b.	COE funded at Hold Harmless LCFF	N/A	N/A	N/A	N/A
b1.	County Operations Grant (informational only)	N/A	N/A	N/A	N/A
b2.	Alternative Education Grant (informational only)	N/A	N/A	N/A	N/A
c.	Charter Funded County Program				
c1.	LCFF Entitlement				
d.	Total LCFF (Sum of a or b, and c)	0.00	0.00	0.00	0.00

II. County Operations Grant

Step 1 - Change in Population

a.	ADA (Funded) (Form A, line B5 and Criterion 1B-2)	15.99	15.99	15.99	15.99
b.	Prior Year ADA (Funded)		15.99	15.99	15.99
c.	Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless))		0.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-a1 At Target or Section I-b1 Hold Harmless), prior year column			
b1.	COLA percentage			
b2.	COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c.	Total Change (Step 2b2)	0.00	0.00	0.00
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	0.00%	0.00%	0.00%
b.	LCFF Percent allocation (Section I-a1 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	0.00%	0.00%	0.00%
c.	Weighted Percent change (Step 3a x Step 3b)	0.00%	0.00%	0.00%

III. Alternative Education Grant

Step 1 - Change in Population

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
a.	ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)	0.00	0.00	0.00
b.	Prior Year ADA (Funded)	0.00	0.00	0.00
c.	Difference (Step 1a minus Step 1b)	0.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)	0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-a2 At Target or Section I-b2 Hold Harmless), prior year column			
b1.	COLA percentage (Section II-Step 2b1)	0.00%	0.00%	0.00%
b2.	COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c.	Total Change (Step 2b2)	0.00	0.00	0.00
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	0.00%	0.00%	0.00%
b.	LCFF Percent allocation (Section I-a2 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	0.00%	0.00%	0.00%
c.	Weighted Percent change (Step 3a x Step 3b)	0.00%	0.00%	0.00%

IV. Charter Funded County Program

Step 1 - Change in Population

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
a.	ADA (Funded) (Form A, line C3f)	0.00	0	
b.	Prior Year ADA (Funded)		0.00	0.00
c.	Difference (Step 1a minus Step 1b)		0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-c1, prior year column)	0.00	0.00	0.00
b1.	COLA percentage			
b2.	COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2c)	0.00%	0.00%	0.00%
b.	LCFF Percent allocation (Section I-c1 divided by Section I-d)	0.00%	0.00%	0.00%
c.	Weighted Percent change (Step 3a x Step 3b)	0.00%	0.00%	0.00%

V. Weighted Change

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
a. Total weighted percent change (Step 3c in sections II, III and IV)	0.00%	0.00%	0.00%
LCFF Revenue Standard (line V-a, plus/minus 1%):	-1.00% to 1.00%	-1.00% to 1.00%	-1.00% to 1.00%

2B. Alternate LCFF Revenue Standard - Excess Property Tax / Minimum State Aid

DATA ENTRY: If applicable to your county office, input data in the 1st and 2nd Subsequent Years for projected local property taxes; all other data are extracted or calculated.

Excess Property Tax or Minimum State Aid County Office Projected LCFF Revenue

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Projected local property taxes (Form 01, Objects 8021 - 8089)	68,769.00	78,800.00	79,588.00	80,384.00
Excess Property Tax/Minimum State Aid Standard				
(Percent change over previous year, plus/minus 1%):		N/A	N/A	N/A

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

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Years for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	1,619,200.00	1,561,264.00	1,609,453.00	1,656,106.00
County Office's Projected Change in LCFF Revenue:		-3.58%	3.09%	2.90%
Standard:		-1.00% to 1.00%	-1.00% to 1.00%	-1.00% to 1.00%
Status:		Not Met	Not Met	Not Met

2D. Comparison of County Office LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation
(required if NOT met)

The Sierra County Office of Education as well as it's district, Sierra-Plumas Joint Unified School district is experiencing a decline in student enrollment and ADA. Due to the decline revenues are also decreasing.

3. **CRITERION: Salaries and Benefits**

STANDARD: Projected total salaries and benefits for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year amount by more than the change in funded COLA plus or minus five percent.

3A. Calculating the County Office's Salaries and Benefits Standard Percentages

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. County Office's Change in Funding Level (Criterion 2C):	-3.58%	3.09%	2.90%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-8.58% to 1.42%	-1.91% to 8.09%	-2.10% to 7.90%

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

DATA ENTRY: If Form MYP exists, Salaries and Benefits for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Percent Change Over Previous Year	Status
First Prior Year (2022-23)	2,189,192.00		
Budget Year (2023-24)	2,291,381.00	4.67%	Not Met
1st Subsequent Year (2024-25)	2,363,802.00	3.16%	Met
2nd Subsequent Year (2025-26)	2,387,755.00	1.01%	Met

3C. Comparison of County Office Change in Salaries and Benefits to the Standard

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

- 1a. STANDARD NOT MET - Projected ratio(s) of salary and benefit costs to total expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

The county office has included an anticipated settlement with the local bargaining units for the current budget year, 2023/24, of 5%. This is a one time expenditure for only the budget year and is not anticipated to affect the salary schedule nor ongoing out years expenditures.

4. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the change in funded COLA plus or minus ten percent.

For each major object category, changes that exceed the percentage change in the funded COLA plus or minus five percent must be explained.

4A. Calculating the County Office's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. County Office's Change in Funding Level (Criterion 2C):	-3.58%	3.09%	2.90%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-13.58% to 6.42%	-6.91% to 13.09%	-7.10% to 12.90%
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-8.58% to 1.42%	-1.91% to 8.09%	-2.10% to 7.90%

4B. Calculating the County Office's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 4A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2022-23)	225,605.00		
Budget Year (2023-24)	175,124.00	-22.38%	Yes
1st Subsequent Year (2024-25)	175,124.00	0.00%	No
2nd Subsequent Year (2025-26)	175,124.00	0.00%	No

Explanation:
(required if Yes)

The current budget year 2023/24 and both out years, 2024/25 and 2025/26 do not anticipate the Federal revenue related to the COVID pandemic to continue. These revenues have been removed from the current budget year and both out years.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2022-23)	1,089,996.00		
Budget Year (2023-24)	932,475.00	-14.45%	Yes
1st Subsequent Year (2024-25)	932,475.00	0.00%	No
2nd Subsequent Year (2025-26)	932,475.00	0.00%	No

Explanation:
(required if Yes)

The current budget year, 2023/24, does not include anticipated carry over from State Revenue programs. These funds have been removed from the budget in the current year and both out years, 24/25 and 25/26. The current year budget is a "pure" budget and only reflects current year award monies anticipated.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2022-23)	465,750.00		
Budget Year (2023-24)	429,000.00	-7.89%	No
1st Subsequent Year (2024-25)	429,000.00	0.00%	No
2nd Subsequent Year (2025-26)	429,000.00	0.00%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYR, Line B4)

First Prior Year (2022-23)	94,517.00		
Budget Year (2023-24)	33,981.00	-64.05%	Yes
1st Subsequent Year (2024-25)	33,981.00	0.00%	No
2nd Subsequent Year (2025-26)	33,981.00	0.00%	No

Explanation:
(required if Yes)

The current budget year, 2023/24, has had the books and supplies expenditures reduced to reflect the reduction of specific revenues that are not anticipated to continue from the prior fiscal year. We are also experiencing a decline in enrollment and ADA, the expenditures of other programs have also been reduced to reflect the lower anticipated need for those items.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYR, Line B5)

First Prior Year (2022-23)	899,048.00		
Budget Year (2023-24)	621,225.00	-30.90%	Yes
1st Subsequent Year (2024-25)	621,225.00	0.00%	No
2nd Subsequent Year (2025-26)	621,225.00	0.00%	No

Explanation:
(required if Yes)

The current budget year, 2023/24, has had the operating expenditures reduced to reflect the reduction of specific revenues that are not anticipated to continue from the prior fiscal year. We are also experiencing a decline in enrollment and ADA, the expenditures of other programs have also been reduced to reflect the lower anticipated need for these services.

4C. Calculating the County Office's Change in Total Operating Revenues and Expenditures (Section 4A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

Total Federal, Other State, and Other Local Revenue (Section 4B)

First Prior Year (2022-23)	1,781,351.00		
Budget Year (2023-24)	1,536,599.00	-13.74%	Not Met
1st Subsequent Year (2024-25)	1,536,599.00	0.00%	Met
2nd Subsequent Year (2025-26)	1,536,599.00	0.00%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Section 4B)

First Prior Year (2022-23)	993,565.00		
Budget Year (2023-24)	655,206.00	-34.06%	Not Met
1st Subsequent Year (2024-25)	655,206.00	0.00%	Met
2nd Subsequent Year (2025-26)	655,206.00	0.00%	Met

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

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

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

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

The current budget year 2023/24 and both out years, 2024/25 and 2025/26 do not anticipate the Federal revenue related to the COVID pandemic to continue. These revenues have been removed from the current budget year and both out years.

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

The current budget year, 2023/24, does not include anticipated carry over from State Revenue programs. These funds have been removed from the budget in the current year and both out years, 24/25 and 25/26. The current year budget is a "pure" budget and only reflects current year award monies anticipated.

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

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

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

The current budget year, 2023/24, has had the books and supplies expenditures reduced to reflect the reduction of specific revenues that are not anticipated to continue from the prior fiscal year. We are also experiencing a decline in enrollment and ADA, the expenditures of other programs have also been reduced to reflect the lower anticipated need for those items.

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

The current budget year, 2023/24, has had the operating expenditures reduced to reflect the reduction of specific revenues that are not anticipated to continue from the prior fiscal year. We are also experiencing a decline in enrollment and ADA, the expenditures of other programs have also been reduced to reflect the lower anticipated need for these services.

5. **CRITERION: Facilities Maintenance**

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the county office is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52066(d)(1) and 17002(d)(1).

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

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

DATA ENTRY: All data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

	Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999)	3% Required Minimum Contribution (Unrestricted Budget times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
Ongoing and Major Maintenance/Restricted Maintenance Account	1,691,096.00	50,732.88	0.00	Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

Explanation: (required if NOT met and Other is marked)	X	Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
		Other (explanation must be provided)

6. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources), as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available reserves¹ as a percentage of total expenditures and other financing uses², in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2020-21)	Second Prior Year (2021-22)	First Prior Year (2022-23)
1. County Office's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	285,000.00	293,000.00	454,500.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	3,212,432.20	4,407,681.64	4,637,641.00
d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, foreach of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	3,497,432.20	4,700,681.64	5,092,141.00
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	2,104,192.33	2,164,081.32	3,355,975.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	2,104,192.33	2,164,081.32	3,355,975.00
3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	166.20%	217.20%	151.70%
County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	55.40%	72.40%	50.60%

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

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

6B. Calculating the County Office's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	709,544.18	1,040,688.24	N/A	Met
Second Prior Year (2021-22)	1,203,249.44	1,126,674.61	N/A	Met
First Prior Year (2022-23)	361,668.00	1,620,127.00	N/A	Met
Budget Year (2023-24) (Information only)	127,035.00	1,691,096.00		

6C. Comparison of County Office Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

7. CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted county school service fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹	County Office Total Expenditures and Other Financing Uses ²	
1.7%	0	to \$7,072,999
1.3%	\$7,073,000	to \$17,684,999
1.0%	\$17,685,000	to \$79,581,000
0.7%	\$79,581,001	and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

² A county office of education that is the Administrative Unit of a Special Education Local Plan Area may exclude from its expenditures the distribution of funds to its participating members.

County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus
SELPA Pass-through

(Criterion 7A2b) if Criterion 7A, Line 1 is No:

3,031,015.00
County Office's Fund Balance Standard Percentage Level: 1.70%

7A. Calculating the County Office's Special Education Pass-through Exclusions (only for county offices that serve as the AU of a SELPA)

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

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

1. Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for fund balance and reserves?

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s):

b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223):

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
0.00		

7B. Calculating the County Office's Unrestricted County School Service Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted County School Service Fund Beginning Balance (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2020-21)	2,273,770.00	2,880,973.02	N/A	Met
Second Prior Year (2021-22)	2,619,597.00	3,590,517.20	N/A	Met
First Prior Year (2022-23)	3,592,074.00	4,793,767.00	N/A	Met
Budget Year (2023-24) (Information only)	5,155,435.00			

³ Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

7C. Comparison of County Office Unrestricted Beginning Fund Balance to the Standard

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

- 1a. STANDARD MET - Unrestricted county school service fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

8. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses²:

Percentage Level ³	County Office Total Expenditures and Other Financing Uses ³	
5% or \$80,000 (greater of)	0	to \$7,072,999
4% or \$354,000 (greater of)	\$7,073,000	to \$17,684,999
3% or \$707,000 (greater of)	\$17,685,000	to \$79,581,000
2% or \$2,387,000 (greater of)	\$79,581,001	and over

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

² A county office of education that is the Administrative Unit of a Special Education Local Plan Area may exclude from its expenditures the distribution of funds to its participating members.

³ Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 2574, rounded to the nearest thousand.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	3,031,015.00	3,103,436.00	3,127,389.00
County Office's Reserve Standard Percentage Level:	5.00%	5.00%	5.00%

8A. Calculating the County Office's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for line 1 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	3,031,015.00	3,103,436.00	3,127,389.00
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	0.00		
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	3,031,015.00	3,103,436.00	3,127,389.00
4. Reserve Standard Percentage Level	5.00%	5.00%	5.00%
5. Reserve Standard - by Percent (Line A3 times Line A4)	151,550.75	155,171.80	156,369.45
6. Reserve Standard - by Amount (From percentage level chart above)	80,000.00	80,000.00	80,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	151,550.75	155,171.80	156,369.45

8B. Calculating the County Office's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except lines 4, 8, and 9):

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	410,000.00	410,000.00	410,000.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	4,809,176.00	4,879,304.00	4,978,868.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. County Office's Budgeted Reserve Amount (Lines B1 thru B7)	5,219,176.00	5,289,304.00	5,388,868.00
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	172.19%	170.43%	172.31%
County Office's Reserve Standard (Section 8A, Line 7):	151,550.75	155,171.80	156,369.45
Status:	Met	Met	Met

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

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

1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your county office have ongoing county school service fund expenditures in the budget in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your county office have large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

Yes

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

The current year budget for 23/24 has included the authorized funding for Forest Reserve funds. At the present time these funds have not been authorized to continue in either of the out years, 24/25 and 25/26. The funding has been removed from both out years. This funding is of vital importance to the County Office and its school district in order to be able to fund ongoing expenditures and adequately provide for the needs of students.

S5. Contributions

Identify projected contributions from unrestricted resources in the county school service fund to restricted resources in the county school service fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the county school service fund to cover operating deficits in either the county school service fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the county school service fund operational budget.

County Office's Contributions and Transfers Standard: -10.0% to +10.0% or -\$20, 000 to +\$20, 000

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

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2022-23)	(167,373.00)			
Budget Year (2023-24)	(229,884.00)	62,511.00	37.3%	Not Met
1st Subsequent Year (2024-25)	(260,893.00)	31,009.00	13.5%	Not Met
2nd Subsequent Year (2025-26)	(274,590.00)	13,697.00	5.3%	Met
1b. Transfers In, County School Service Fund *				
First Prior Year (2022-23)	64,604.00			
Budget Year (2023-24)	60,187.00	(4,417.00)	(6.8%)	Met
1st Subsequent Year (2024-25)	14,187.00	(46,000.00)	(76.4%)	Not Met
2nd Subsequent Year (2025-26)	14,187.00	0.00	0.0%	Met
1c. Transfers Out, County School Service Fund *				
First Prior Year (2022-23)	0.00			
Budget Year (2023-24)	0.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the county school service fund operational budget?

No

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

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

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

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

Explanation:
(required if NOT met)

The current budget year is a "pure" budget and does not contain amounts for carry over funds. Due to the reduction in funding from COVID sources as well as the increase in number and severity of our special education students the need for an increase in contributions from our general unrestricted fund to the restricted resources is required. The increase in contributions is reflected in the current budget year, 23/24 and first out year, 24/25.

1b. NOT MET - The projected transfers in to the county school service fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the county office's plan, with timelines, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

The transfers in to the county school service fund have been reduced due to the Forest Reserve funding not continuing beyond the budget year. Both out years, 24/25 and 25/26, have had this funding sourced removed from the budget.

1c. MET - Projected transfers out have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

1d. NO - There are no capital projects that may impact the county school service fund operational budget.

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. NO - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

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

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

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

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

No

2. NO - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).
Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and, indicate how the obligation is funded (level of risk retained, funding approach, etc.).

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1 Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

Yes

2. For the county office's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

c. Describe any other characteristics of the county office's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

3 a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

Pay-as-you-go

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or government fund

Self-Insurance Fund	Government Fund
0	62,794

4. OPEB Liabilities

a. Total OPEB liability

70,883.00

b. OPEB plan(s) fiduciary net position (if applicable)

0.00

c. Total/Net OPEB liability (Line 4a minus Line 4b)

70,883.00

d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?

Actuarial

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

Jun 30, 2020

5. OPEB Contributions

a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	13,703.00	13,703.00	13,703.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	0.00	0.00	0.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	52,608.00	35,072.00	17,536.00
d. Number of retirees receiving OPEB benefits	3.00	2.00	1.00

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1 Does your county office operate any self-insurance programs such as workers' "compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section 7A) (If No, skip items 2-4)"

2 Describe each self-insurance program operated by the county office, including details for each such as level of risk retained, funding approach, basis for the valuation (county office's estimate or actuarial valuation), and date of the valuation:

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
a. Required contribution (funding) for self-insurance programs	<input type="text"/>	<input type="text"/>	<input type="text"/>
b. Amount contributed (funded) for self-insurance programs	<input type="text"/>	<input type="text"/>	<input type="text"/>

S8. Status of Labor Agreements

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

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

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

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

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full - time - equivalent(FTE) positions	6.50	6.50	6.50	6.50

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

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

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

There are pending negotiations with the certificated bargaining unit for the current budget year, 2023/24. All prior year settlements have been completed.

Negotiations Settled

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

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

--	--	--

One Year Agreement

Total cost of salary settlement
% change in salary schedule from prior year

or

Multiyear Agreement

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

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

5.	Cost of a one percent increase in salary and statutory benefits	5,126		
		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

6.	Amount included for any tentative salary schedule increases	19,218	0	0
		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

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

1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	122,561	122,561	122,561
3.	Percent of H&W cost paid by employer	62.0%	62.0%	62.0%
4.	Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?	No		
If Yes, amount of new costs included in the budget and MYPs			
If Yes, explain the nature of the new costs:			

Certificated (Non-management) Step and Column Adjustments

1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	10,653	17,352	14,180
3.	Percent change in step & column over prior year	1.6%	2.5%	2.0%
		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

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

1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes
		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

N/A

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	13	14	14	14

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

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

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

The current budget year 2023/24 have not settled negotiations with the classified bargaining unit. All prior fiscal year negotiations have been completed.

Negotiations Settled

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

--	--	--

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

--	--	--

or

Multiyear Agreement

Total cost of salary settlement

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

--	--	--

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

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

5,471

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

6. Amount included for any tentative salary schedule increases

18,764

0

0

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

1. Are costs of H&W benefit changes included in the budget and MYPs?

Yes

Yes

Yes

2. Total cost of H&W benefits

21,965

21,965

21,965

3. Percent of H&W cost paid by employer

95.0%

95.0%

95.0%

4. Percent projected change in H&W cost over prior year

0.0%

0.0%

0.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

No

If Yes, amount of new costs included in the budget and MYPs

--	--	--

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--	--------------------------	----------------------------------	----------------------------------

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

Yes	Yes	Yes
21,293	21,503	7,474
4.0%	2.8%	1.0%

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--	--------------------------	----------------------------------	----------------------------------

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

Yes	Yes	Yes
Yes	Yes	Yes

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

N/A

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	5.8	5.8	5.8	5.8

**Management/Supervisor/Confidential
Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

Negotiations are currently ongoing for the budget year 2023/24. All previous fiscal years negotiations have been completed.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

8,134

4. Amount included for any tentative salary schedule increases

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Cost of a one percent increase in salary and statutory benefits			
Amount included for any tentative salary schedule increases	29,307	0	0

**Management/Supervisor/Confidential
Health and Welfare (H&W) Benefits**

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	87,680	87,680	87,680
Percent of H&W cost paid by employer	91.0%	91.0%	91.0%
Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

**Management/Supervisor/Confidential
Step and Column Adjustments**

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step & column adjustments	19,251	19,251	19,251
Percent change in step & column over prior year	4.0%	4.0%	4.0%

**Management/Supervisor/Confidential
Other Benefits (mileage, bonuses, etc.)**

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Are costs of other benefits included in the budget and MYPs?	No	No	No
Total cost of other benefits	0	0	0
Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

Confirm that the county office of education's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year?

Yes

2. Adoption date of the LCAP or an update to the LCAP.

Jun 21, 2023

S10. LCAP Expenditures

Confirm that the county office of education's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A8 except item A3, which is automatically completed based on data in Criterion 1.

A1.	Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	Yes
A3.	Is the County Operations Grant ADA decreasing in both the prior fiscal year and budget year? (Data from Criterion 1, Sections 1B-1 and 1B-2, County Operations Grant ADA column, are used to determine Yes or No)	No
A4.	Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior fiscal year or budget year?	No
A5.	Has the county office entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to CDE)	No
A8.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

End of County Office Budget Criteria and Standards Review

2023-2024 SPJUSD Budget and Criteria & Standards Report

The following documents will be sent out prior to the meeting:

- Narrative
- Gen Fund Budget Comparison Worksheet
- Multi Year Projection

SACS included starting on the next page.

G = General
Ledger Data; S =
Supplemental
Data

Data Supplied For:			
Form	Description	2022-23 Estimated Actuals	2023-24 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	
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	

MYP	Multiyear Projections - General Fund		GS
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 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) LCFE Sources		8010-8099	6,275,730.00	0.00	6,275,730.00	6,272,722.00	0.00	6,272,722.00	0.0%
2) Federal Revenue		8100-8299	341,000.00	833,127.00	1,174,127.00	341,000.00	151,702.00	492,702.00	-58.0%
3) Other State Revenue		8300-8599	78,745.00	1,152,376.00	1,231,121.00	78,745.00	524,541.00	603,286.00	-51.0%
4) Other Local Revenue		8600-8799	268,000.00	465,035.00	733,035.00	268,000.00	0.00	268,000.00	-63.4%
5) TOTAL, REVENUES			6,963,475.00	2,450,538.00	9,414,013.00	6,960,467.00	676,243.00	7,636,710.00	-18.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	2,259,455.00	622,342.00	2,881,797.00	2,599,499.00	208,511.00	2,808,010.00	-2.6%
2) Classified Salaries		2000-2999	845,414.00	231,918.00	1,077,332.00	895,982.00	121,860.00	1,017,842.00	-5.5%
3) Employee Benefits		3000-3999	1,552,237.00	621,561.00	2,173,798.00	1,632,478.00	397,393.00	2,029,871.00	-6.6%
4) Books and Supplies		4000-4999	427,404.00	387,945.00	815,349.00	229,895.00	48,948.00	278,843.00	-65.8%
5) Services and Other Operating Expenditures		5000-5999	1,693,242.00	1,053,749.00	2,746,991.00	1,750,663.00	112,881.00	1,863,544.00	-32.2%
6) Capital Outlay		6000-6999	288,000.00	72,972.00	360,972.00	115,000.00	0.00	115,000.00	-68.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	104,450.00	0.00	104,450.00	104,450.00	0.00	104,450.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(79,954.00)	79,954.00	0.00	(15,034.00)	15,034.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,090,248.00	3,070,441.00	10,160,689.00	7,312,933.00	904,627.00	8,217,560.00	-19.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(126,773.00)	(619,903.00)	(746,676.00)	(352,466.00)	(228,384.00)	(580,850.00)	-22.2%
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	115,713.00	0.00	115,713.00	861,053.00	0.00	861,053.00	644.1%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(233,992.00)	233,992.00	0.00	(228,384.00)	228,384.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(349,705.00)	233,992.00	(115,713.00)	(1,089,437.00)	228,384.00	(861,053.00)	644.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(476,478.00)	(385,911.00)	(862,389.00)	(1,441,903.00)	0.00	(1,441,903.00)	67.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,988,251.00	385,911.00	5,374,162.00	4,511,773.00	0.00	4,511,773.00	-16.0%
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)			4,988,251.00	385,911.00	5,374,162.00	4,511,773.00	0.00	4,511,773.00	-16.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,988,251.00	385,911.00	5,374,162.00	4,511,773.00	0.00	4,511,773.00	-16.0%
2) Ending Balance, June 30 (E + F1e)			4,511,773.00	0.00	4,511,773.00	3,069,870.00	0.00	3,069,870.00	-32.0%
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	4,481.00	0.00	4,481.00	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									
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	304,040.00	0.00	304,040.00	-48.8%
OPEB	0000	9760	594,385.00		594,385.00			0.00	
OPEB	0000	9760			0.00	304,040.00		304,040.00	
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	1,280,000.00	0.00	1,280,000.00	1,135,000.00	0.00	1,135,000.00	-11.3%
Unassigned/Unappropriated Amount		9790	2,628,807.00	0.00	2,628,807.00	1,627,430.00	0.00	1,627,430.00	-38.1%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	3,654,395.65	563,371.74	4,217,767.39				
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	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	231,950.30	231,950.30				

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 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)	
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	4,481.00	0.00	4,481.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			3,662,976.65	795,322.04	4,458,298.69				
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	83,424.94	0.00	83,424.94				
2) Due to Grantor Governments		9590	207,612.00	810.38	208,422.38				
3) Due to Other Funds		9610	(13,830.17)	0.00	(13,830.17)				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			277,206.77	810.38	278,017.15				
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 (G10 + H2) - (I6 + J2)			3,385,769.88	794,511.66	4,180,281.54				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	2,942,522.00	0.00	2,942,522.00	3,134,484.00	0.00	3,134,484.00	6.5%
Education Protection Account State Aid - Current Year		8012	368,672.00	0.00	368,672.00	0.00	0.00	0.00	-100.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	2,879,536.00	0.00	2,879,536.00	3,053,238.00	0.00	3,053,238.00	6.0%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	85,000.00	0.00	85,000.00	85,000.00	0.00	85,000.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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			6,275,730.00	0.00	6,275,730.00	6,272,722.00	0.00	6,272,722.00	0.0%
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			6,275,730.00	0.00	6,275,730.00	6,272,722.00	0.00	6,272,722.00	0.0%
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	341,000.00	0.00	341,000.00	341,000.00	0.00	341,000.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		96,697.00	96,697.00		96,894.00	96,894.00	0.2%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title II, Part A, Supporting Effective Instruction	4035	8290		12,967.00	12,967.00		13,108.00	13,108.00	1.1%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		10,000.00	10,000.00		10,000.00	10,000.00	0.0%
Career and Technical Education	3500-3599	8290		3,508.00	3,508.00		5,071.00	5,071.00	44.6%
All Other Federal Revenue	All Other	8290	0.00	709,955.00	709,955.00	0.00	26,629.00	26,629.00	-96.2%
TOTAL, FEDERAL REVENUE			341,000.00	833,127.00	1,174,127.00	341,000.00	151,702.00	492,702.00	-58.0%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	17,350.00	0.00	17,350.00	17,350.00	0.00	17,350.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	61,395.00	26,605.00	88,000.00	61,395.00	26,605.00	88,000.00	0.0%
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	1,125,771.00	1,125,771.00	0.00	497,936.00	497,936.00	-55.8%
TOTAL, OTHER STATE REVENUE			78,745.00	1,152,376.00	1,231,121.00	78,745.00	524,541.00	603,286.00	-51.0%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	6,500.00	0.00	6,500.00	6,500.00	0.00	6,500.00	0.0%
Interest		8660	60,000.00	0.00	60,000.00	60,000.00	0.00	60,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	189,500.00	0.00	189,500.00	189,500.00	0.00	189,500.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 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)	
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	12,000.00	465,035.00	477,035.00	12,000.00	0.00	12,000.00	-97.5%
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			268,000.00	465,035.00	733,035.00	268,000.00	0.00	268,000.00	-63.4%
TOTAL, REVENUES			6,963,475.00	2,450,538.00	9,414,013.00	6,960,467.00	676,243.00	7,636,710.00	-18.9%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,999,150.00	594,842.00	2,593,992.00	2,195,055.00	181,511.00	2,376,566.00	-8.4%
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	260,305.00	27,500.00	287,805.00	404,444.00	27,000.00	431,444.00	49.9%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,259,455.00	622,342.00	2,881,797.00	2,599,499.00	208,511.00	2,808,010.00	-2.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	168,998.00	124,718.00	293,716.00	179,675.00	101,860.00	281,535.00	-4.1%
Classified Support Salaries		2200	456,618.00	32,200.00	488,818.00	505,428.00	0.00	505,428.00	3.4%
Classified Supervisors' and Administrators' Salaries		2300	2,700.00	75,000.00	77,700.00	2,700.00	0.00	2,700.00	-96.5%
Clerical, Technical and Office Salaries		2400	212,585.00	0.00	212,585.00	202,902.00	0.00	202,902.00	-4.6%
Other Classified Salaries		2900	4,513.00	0.00	4,513.00	5,277.00	20,000.00	25,277.00	460.1%
TOTAL, CLASSIFIED SALARIES			845,414.00	231,918.00	1,077,332.00	895,982.00	121,860.00	1,017,842.00	-5.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	416,026.00	326,178.00	742,204.00	490,592.00	247,327.00	737,919.00	-0.6%
PERS		3201-3202	168,633.00	98,662.00	267,295.00	201,327.00	65,584.00	266,911.00	-0.1%
OASDI/Medicare/Alternative		3301-3302	96,445.00	26,658.00	123,103.00	104,379.00	12,515.00	116,894.00	-5.0%
Health and Welfare Benefits		3401-3402	697,124.00	135,564.00	832,688.00	645,903.00	58,707.00	704,610.00	-15.4%
Unemployment Insurance		3501-3502	15,615.00	4,262.00	19,877.00	17,738.00	1,656.00	19,394.00	-2.4%
Workers' Compensation		3601-3602	105,784.00	30,237.00	136,021.00	119,928.00	11,604.00	131,532.00	-3.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	52,610.00	0.00	52,610.00	52,611.00	0.00	52,611.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,552,237.00	621,561.00	2,173,798.00	1,632,478.00	397,393.00	2,029,871.00	-6.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	155,500.00	112,006.00	267,506.00	0.00	26,605.00	26,605.00	-90.1%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	221,904.00	153,639.00	375,543.00	171,000.00	22,343.00	193,343.00	-48.5%
Noncapitalized Equipment		4400	50,000.00	122,300.00	172,300.00	58,895.00	0.00	58,895.00	-65.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			427,404.00	387,945.00	815,349.00	229,895.00	48,948.00	278,843.00	-65.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	185,000.00	0.00	185,000.00	185,000.00	0.00	185,000.00	0.0%
Travel and Conferences		5200	8,000.00	167,983.00	175,983.00	8,000.00	47,802.00	55,802.00	-68.3%
Dues and Memberships		5300	10,128.00	0.00	10,128.00	10,129.00	0.00	10,129.00	0.0%
Insurance		5400 - 5450	210,000.00	0.00	210,000.00	210,000.00	0.00	210,000.00	0.0%
Operations and Housekeeping Services		5500	392,500.00	4,902.00	397,402.00	412,000.00	5,000.00	417,000.00	4.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	82,000.00	1,500.00	83,500.00	82,000.00	1,500.00	83,500.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	780,039.00	854,364.00	1,634,403.00	817,959.00	58,579.00	876,538.00	-46.4%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 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)	
Communications		5900	25,575.00	25,000.00	50,575.00	25,575.00	0.00	25,575.00	-49.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,693,242.00	1,053,749.00	2,746,991.00	1,750,663.00	112,881.00	1,863,544.00	-32.2%
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	125,000.00	47,972.00	172,972.00	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	108,000.00	0.00	108,000.00	60,000.00	0.00	60,000.00	-44.4%
Equipment Replacement		6500	55,000.00	25,000.00	80,000.00	55,000.00	0.00	55,000.00	-31.3%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			288,000.00	72,972.00	360,972.00	115,000.00	0.00	115,000.00	-68.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	104,450.00	0.00	104,450.00	104,450.00	0.00	104,450.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	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)			104,450.00	0.00	104,450.00	104,450.00	0.00	104,450.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(79,954.00)	79,954.00	0.00	(15,034.00)	15,034.00	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			(79,954.00)	79,954.00	0.00	(15,034.00)	15,034.00	0.00	0.0%
TOTAL, EXPENDITURES			7,090,248.00	3,070,441.00	10,160,689.00	7,312,933.00	904,627.00	8,217,560.00	-19.1%
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	115,713.00	0.00	115,713.00	111,053.00	0.00	111,053.00	-4.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	750,000.00	0.00	750,000.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			115,713.00	0.00	115,713.00	861,053.00	0.00	861,053.00	644.1%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 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)	
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(233,992.00)	233,992.00	0.00	(228,384.00)	228,384.00	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			(233,992.00)	233,992.00	0.00	(228,384.00)	228,384.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(349,705.00)	233,992.00	(115,713.00)	(1,089,437.00)	228,384.00	(861,053.00)	644.1%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 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	6,275,730.00	0.00	6,275,730.00	6,272,722.00	0.00	6,272,722.00	0.0%
2) Federal Revenue		8100-8299	341,000.00	833,127.00	1,174,127.00	341,000.00	151,702.00	492,702.00	-58.0%
3) Other State Revenue		8300-8599	78,745.00	1,152,376.00	1,231,121.00	78,745.00	524,541.00	603,286.00	-51.0%
4) Other Local Revenue		8600-8799	268,000.00	465,035.00	733,035.00	268,000.00	0.00	268,000.00	-63.4%
5) TOTAL, REVENUES			6,963,475.00	2,450,538.00	9,414,013.00	6,960,467.00	676,243.00	7,636,710.00	-18.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction		1000-1999	3,555,695.00	2,102,962.00	5,658,657.00	3,573,358.00	731,729.00	4,305,087.00	-23.9%
2) Instruction - Related Services		2000-2999	698,392.00	76,883.00	775,275.00	839,708.00	51,536.00	891,244.00	15.0%
3) Pupil Services		3000-3999	446,194.00	417,181.00	863,375.00	502,526.00	66,907.00	569,433.00	-34.0%
4) Ancillary Services		4000-4999	111,078.00	2,000.00	113,078.00	91,066.00	2,000.00	93,066.00	-17.7%
5) Community Services		5000-5999	7,516.00	0.00	7,516.00	0.00	0.00	0.00	-100.0%
6) Enterprise		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration		7000-7999	884,565.00	274,821.00	1,159,386.00	981,360.00	47,455.00	1,028,815.00	-11.3%
8) Plant Services		8000-8999	1,282,358.00	196,594.00	1,478,952.00	1,220,465.00	5,000.00	1,225,465.00	-17.1%
9) Other Outgo		9000-9999 Except 7600-7699	104,450.00	0.00	104,450.00	104,450.00	0.00	104,450.00	0.0%
10) TOTAL, EXPENDITURES			7,090,248.00	3,070,441.00	10,160,689.00	7,312,933.00	904,627.00	8,217,560.00	-19.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(126,773.00)	(619,903.00)	(746,676.00)	(352,466.00)	(228,384.00)	(580,850.00)	-22.2%
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	115,713.00	0.00	115,713.00	861,053.00	0.00	861,053.00	644.1%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(233,992.00)	233,992.00	0.00	(228,384.00)	228,384.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(349,705.00)	233,992.00	(115,713.00)	(1,089,437.00)	228,384.00	(861,053.00)	644.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(476,478.00)	(385,911.00)	(862,389.00)	(1,441,903.00)	0.00	(1,441,903.00)	67.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,988,251.00	385,911.00	5,374,162.00	4,511,773.00	0.00	4,511,773.00	-16.0%
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)			4,988,251.00	385,911.00	5,374,162.00	4,511,773.00	0.00	4,511,773.00	-16.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,988,251.00	385,911.00	5,374,162.00	4,511,773.00	0.00	4,511,773.00	-16.0%
2) Ending Balance, June 30 (E + F1e)			4,511,773.00	0.00	4,511,773.00	3,069,870.00	0.00	3,069,870.00	-32.0%
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	4,481.00	0.00	4,481.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	594,385.00	0.00	594,385.00	304,040.00	0.00	304,040.00	-48.8%
OPEB	0000	9760	594,385.00		594,385.00			0.00	
OPEB	0000	9760			0.00	304,040.00		304,040.00	
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	1,280,000.00	0.00	1,280,000.00	1,135,000.00	0.00	1,135,000.00	-11.3%
Unassigned/Unappropriated Amount		9790	2,628,807.00	0.00	2,628,807.00	1,627,430.00	0.00	1,627,430.00	-38.1%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	108,341.00	95,000.00	-12.3%
3) Other State Revenue		8300-8599	7,000.00	8,000.00	14.3%
4) Other Local Revenue		8600-8799	20,500.00	20,100.00	-2.0%
5) TOTAL, REVENUES			135,841.00	123,100.00	-9.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	106,918.00	105,777.00	-1.1%
3) Employee Benefits		3000-3999	53,425.00	50,976.00	-4.6%
4) Books and Supplies		4000-4999	81,741.00	70,000.00	-14.4%
5) Services and Other Operating Expenditures		5000-5999	9,470.00	7,400.00	-21.9%
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			251,554.00	234,153.00	-6.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(115,713.00)	(111,053.00)	-4.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	115,713.00	111,053.00	-4.0%
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			115,713.00	111,053.00	-4.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	(47,470.05)		
		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	24.50		
4) Due from Grantor Government					
		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	(13,830.17)		
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			(61,275.72)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			(61,275.72)		
FEDERAL REVENUE					
Child Nutrition Programs		8220	98,341.00	85,000.00	-13.6%
Donated Food Commodities		8221	10,000.00	10,000.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			108,341.00	95,000.00	-12.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	7,000.00	8,000.00	14.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			7,000.00	8,000.00	14.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	20,500.00	20,000.00	-2.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	100.00	New
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			20,500.00	20,100.00	-2.0%
TOTAL, REVENUES			135,841.00	123,100.00	-9.4%
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	106,918.00	105,777.00	-1.1%
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			106,918.00	105,777.00	-1.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	23,954.00	21,628.00	-9.7%
OASDI/Medicare/Alternative		3301-3302	7,788.00	7,702.00	-1.1%
Health and Welfare Benefits		3401-3402	17,537.00	17,537.00	0.0%
Unemployment Insurance		3501-3502	525.00	529.00	0.8%
Workers' Compensation		3601-3602	3,621.00	3,580.00	-1.1%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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			53,425.00	50,976.00	-4.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	7,500.00	8,000.00	6.7%
Noncapitalized Equipment		4400	4,900.00	2,000.00	-59.2%
Food		4700	69,341.00	60,000.00	-13.5%
TOTAL, BOOKS AND SUPPLIES			81,741.00	70,000.00	-14.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	500.00	500.00	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	8,070.00	6,000.00	-25.7%
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	900.00	900.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,470.00	7,400.00	-21.9%
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%
Subscription Assets		6700	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			251,554.00	234,153.00	-6.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	115,713.00	111,053.00	-4.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			115,713.00	111,053.00	-4.0%
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%
Proceeds from SBITAs		8974	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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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)			115,713.00	111,053.00	-4.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	108,341.00	95,000.00	-12.3%
3) Other State Revenue		8300-8599	7,000.00	8,000.00	14.3%
4) Other Local Revenue		8600-8799	20,500.00	20,100.00	-2.0%
5) TOTAL, REVENUES			135,841.00	123,100.00	-9.4%
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		251,554.00	234,153.00	-6.9%
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			251,554.00	234,153.00	-6.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(115,713.00)	(111,053.00)	-4.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	115,713.00	111,053.00	-4.0%
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			115,713.00	111,053.00	-4.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 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	113,093.00	750,000.00	563.2%
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			113,093.00	750,000.00	563.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(113,093.00)	(750,000.00)	563.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	750,000.00	New
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	750,000.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(113,093.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	113,093.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			113,093.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			113,093.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	39,929.32		
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		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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			39,929.32		
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 (G10 + H2) - (I6 + J2)			39,929.32		
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%
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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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%
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	113,093.00	750,000.00	563.2%
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%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			113,093.00	750,000.00	563.2%
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			113,093.00	750,000.00	563.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	750,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	750,000.00	New
INTERFUND TRANSFERS OUT					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds 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%
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%
Proceeds from SBITAs		8974	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					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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	750,000.00	New

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 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		113,093.00	750,000.00	563.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			113,093.00	750,000.00	563.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(113,093.00)	(750,000.00)	563.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	750,000.00	New
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	750,000.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(113,093.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	113,093.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			113,093.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			113,093.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	2022-23 Estimated Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 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	15,000.00	25,000.00	66.7%
5) TOTAL, REVENUES			15,000.00	25,000.00	66.7%
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	15,000.00	25,000.00	66.7%
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			15,000.00	25,000.00	66.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	741,148.00	741,148.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			741,148.00	741,148.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			741,148.00	741,148.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			741,148.00	741,148.00	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	741,148.00	741,148.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	61,957.24		
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		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			742,945.64		
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	10,000.00		
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) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			10,000.00		
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 (G11 + H2) - (I7 + J2)			732,945.64		
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	15,000.00	25,000.00	66.7%
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%
TOTAL, OTHER LOCAL REVENUE			15,000.00	25,000.00	66.7%
TOTAL, REVENUES			15,000.00	25,000.00	66.7%
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					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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%
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	15,000.00	25,000.00	66.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			15,000.00	25,000.00	66.7%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	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			15,000.00	25,000.00	66.7%
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			0.00	0.00	0.0%
(a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 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	15,000.00	25,000.00	66.7%
5) TOTAL, REVENUES			15,000.00	25,000.00	66.7%
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		15,000.00	25,000.00	66.7%
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			15,000.00	25,000.00	66.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	741,148.00	741,148.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			741,148.00	741,148.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			741,148.00	741,148.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			741,148.00	741,148.00	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	741,148.00	741,148.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
Total, Restricted Net Position		0.00	0.00

Description	2022-23 Estimated Actuals			2023-24 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	351.20	351.20	351.20
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	351.20	351.20	351.20
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	2.12	2.12	2.12	0.00	0.00	0.00
c. Special Education-NPS/LCI						
d. Special Education Extended Year	0.00	0.00	0.00	.70	.70	.70
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	12.97	12.97	12.97
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	14.39	14.39	14.39	13.67	13.67	13.67
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	410.57	410.57	410.57	364.87	364.87	364.87
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2022-23 Estimated Actuals			2023-24 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)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	2.12	2.12	2.12	0.00	0.00	0.00
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	12.97	12.97	12.97
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	14.39	14.39	14.39	12.97	12.97	12.97
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	14.39	14.39	14.39	12.97	12.97	12.97
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2022-23 Estimated Actuals			2023-24 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	1,904,355.00		1,904,355.00			1,904,355.00
Total capital assets being depreciated	11,060,704.00	0.00	11,060,704.00	0.00	0.00	11,060,704.00
Accumulated Depreciation for:						
Land Improvements	(202,385.00)		(202,385.00)		25,720.00	(228,105.00)
Buildings	(5,897,477.00)		(5,897,477.00)		218,841.00	(6,116,318.00)
Equipment	(1,009,922.00)		(1,009,922.00)		147,193.00	(1,157,115.00)
Total accumulated depreciation	(7,109,784.00)	0.00	(7,109,784.00)	0.00	391,754.00	(7,501,538.00)
Total capital assets being depreciated, net excluding lease and subscription assets	3,950,920.00	0.00	3,950,920.00	0.00	391,754.00	3,559,166.00
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
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	4,108,112.00	0.00	4,108,112.00	0.00	391,754.00	3,716,358.00
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 and subscription 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
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	ESTIMATES THROUGH THE MONTH OF: JUNE									
			July	August	September	October	November	December	January	February		
ESTIMATES THROUGH THE MONTH OF: JUNE												
A. BEGINNING CASH			4,511,773.00	3,710,673.00	3,996,173.00	3,701,173.00	3,166,173.00	2,571,173.00	3,791,173.00	3,541,173.00		
B. RECEIPTS												
LCFF/Revenue Limit Sources												
Principal Apportionment	8010-8019		295,000.00	295,000.00	295,000.00	295,000.00	295,000.00	295,000.00	295,000.00	225,000.00		
Property Taxes	8020-8079							1,500,000.00				
Miscellaneous Funds	8080-8099											
Federal Revenue	8100-8299			225,000.00				200,000.00		35,000.00		
Other State Revenue	8300-8599				200,000.00				200,000.00			
Other Local Revenue	8600-8799			165,000.00						103,000.00		
Interfund Transfers In	8910-8929											
All Other Financing Sources	8930-8979											
TOTAL RECEIPTS			295,000.00	685,000.00	495,000.00	295,000.00	295,000.00	1,995,000.00	495,000.00	363,000.00		
C. DISBURSEMENTS												
Certificated Salaries	1000-1999		29,000.00	27,500.00	325,000.00	325,000.00	325,000.00	275,000.00	275,000.00	275,000.00		
Classified Salaries	2000-2999		38,000.00	38,000.00	95,000.00	95,000.00	95,000.00	95,000.00	95,000.00	95,000.00		
Employee Benefits	3000-3999		57,500.00	59,000.00	230,000.00	230,000.00	230,000.00	230,000.00	205,000.00	205,000.00		
Books and Supplies	4000-4999		75,000.00	45,000.00			15,000.00		45,000.00	25,000.00		
Services	5000-5999		155,000.00	145,000.00	195,000.00	180,000.00	165,000.00	125,000.00	125,000.00	165,000.00		
Capital Outlay	6000-6599						60,000.00					
Other Outgo	7000-7499											
Interfund Transfers Out	7600-7629		750,000.00					50,000.00				
All Other Financing Uses	7630-7699											
TOTAL DISBURSEMENTS			1,104,500.00	314,500.00	845,000.00	830,000.00	890,000.00	775,000.00	745,000.00	765,000.00		
D. BALANCE SHEET ITEMS												
<u>Assets and Deferred Outflows</u>												
Cash Not In Treasury	9111-9199	(3,400.00)	3,400.00									
Accounts Receivable	9200-9299	(445,000.00)	145,000.00	200,000.00	100,000.00							
Due From Other Funds	9310											
Stores	9320											
Prepaid Expenditures	9330											
Other Current Assets	9340											
Lease Receivable	9380											
Deferred Outflows of Resources	9490											
SUBTOTAL			(448,400.00)	148,400.00	200,000.00	100,000.00	0.00	0.00	0.00	0.00		
<u>Liabilities and Deferred Inflows</u>												
Accounts Payable	9500-9599	(340,000.00)	140,000.00	200,000.00								
Due To Other Funds	9610	(85,000.00)		85,000.00								
Current Loans	9640											
Unearned Revenues	9650	(45,000.00)			45,000.00							
Deferred Inflows of Resources	9690											
SUBTOTAL			(470,000.00)	140,000.00	285,000.00	45,000.00	0.00	0.00	0.00	0.00		
<u>Nonoperating</u>												

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		21,600.00	8,400.00	(85,000.00)	55,000.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(801,100.00)	285,500.00	(295,000.00)	(535,000.00)	(595,000.00)	1,220,000.00	(250,000.00)	(402,000.00)
F. ENDING CASH (A + E)			3,710,673.00	3,996,173.00	3,701,173.00	3,166,173.00	2,571,173.00	3,791,173.00	3,541,173.00	3,139,173.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:		JUNE							
A. BEGINNING CASH		3,139,173.00	2,464,173.00	3,430,330.00	3,416,318.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	225,000.00	225,000.00	225,000.00	0.00	0.00	169,484.00	3,134,484.00	3,134,484.00
Property Taxes	8020-8079		1,500,000.00		138,238.00			3,138,238.00	3,138,238.00
Miscellaneous Funds	8080-8099							0.00	0.00
Federal Revenue	8100-8299			32,702.00				492,702.00	492,702.00
Other State Revenue	8300-8599			203,286.00				603,286.00	603,286.00
Other Local Revenue	8600-8799							268,000.00	268,000.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		225,000.00	1,725,000.00	460,988.00	138,238.00	0.00	169,484.00	7,636,710.00	7,636,710.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	275,000.00	275,000.00	275,000.00	126,510.00	0.00		2,808,010.00	2,808,010.00
Classified Salaries	2000-2999	95,000.00	95,000.00	95,000.00	86,842.00			1,017,842.00	1,017,842.00
Employee Benefits	3000-3999	230,000.00	200,000.00	105,000.00	48,371.00			2,029,871.00	2,029,871.00
Books and Supplies	4000-4999	65,000.00	8,843.00					278,843.00	278,843.00
Services	5000-5999	180,000.00	180,000.00		248,544.00			1,863,544.00	1,863,544.00
Capital Outlay	6000-6599	55,000.00						115,000.00	115,000.00
Other Outgo	7000-7499				104,450.00			104,450.00	104,450.00
Interfund Transfers Out	7600-7629				61,053.00			861,053.00	861,053.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		900,000.00	758,843.00	475,000.00	675,770.00	0.00	0.00	9,078,613.00	9,078,613.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							3,400.00	
Accounts Receivable	9200-9299							445,000.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	448,400.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							340,000.00	
Due To Other Funds	9610							85,000.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							45,000.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	470,000.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	(21,600.00)	
E. NET INCREASE/DECREASE (B - C + D)		(675,000.00)	966,157.00	(14,012.00)	(537,532.00)	0.00	169,484.00	(1,463,503.00)	(1,441,903.00)
F. ENDING CASH (A + E)		2,464,173.00	3,430,330.00	3,416,318.00	2,878,786.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								3,048,270.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			2,878,786.00	2,878,786.00	2,878,786.00	2,878,786.00	2,878,786.00	2,878,786.00	2,878,786.00	2,878,786.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			2,878,786.00	2,878,786.00	2,878,786.00	2,878,786.00	2,878,786.00	2,878,786.00	2,878,786.00	2,878,786.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:									
JUNE									
A. BEGINNING CASH		2,878,786.00	2,878,786.00	2,878,786.00	2,878,786.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		2,878,786.00	2,878,786.00	2,878,786.00	2,878,786.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								2,878,786.00	

ANNUAL BUDGET REPORT:

July 1, 2023 Budget Adoption

Select applicable boxes:

X This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

X If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Place: Sierra County Office of Education, Loyalton, CA

Date: June, 21, 2023

Adoption Date: June 21, 2023

Signed: _____

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

Public Hearing:

Place: Sierra COE, Loyalton, CA

Date: May 9, 2023

Time: 6:00 p.m.

Contact person for additional information on the budget reports:

Name: Nona Griesert

Title: Director of Business Services/CBO

Telephone: (530) 993-1660, x-120

E-mail: ngriesert@spjUSD.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	n/a	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.		X
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?		X
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?	X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP:	06/21/2023	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?		X
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$	_____
Less: Amount of total liabilities reserved in budget:	\$	_____
Estimated accrued but unfunded liabilities:	\$	_____ 0.00

This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

Northeastern JPA & Tricounty Schools Insurance

This school district is not self-insured for workers' compensation claims.

Signed _____

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: June 21, 2023

For additional information on this certification, please contact:

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

Budget, July 1
2022-23 Estimated Actuals
GENERAL FUND
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	2,881,797.00	301	0.00	303	2,881,797.00	305	3,000.00		307	2,878,797.00	309
2000 - Classified Salaries	1,077,332.00	311	113,078.00	313	964,254.00	315	73,181.00		317	891,073.00	319
3000 - Employee Benefits	2,173,798.00	321	70,228.00	323	2,103,570.00	325	33,912.00		327	2,069,658.00	329
4000 - Books, Supplies Equip Replace. (6500)	895,349.00	331	3,014.00	333	892,335.00	335	272,910.00		337	619,425.00	339
5000 - Services . . & 7300 - Indirect Costs	2,746,991.00	341	182,881.00	343	2,564,110.00	345	303,102.00		347	2,261,008.00	349
TOTAL					9,406,066.00	365	TOTAL			8,719,961.00	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	0.00
10. Other Benefits (EC 22310).	3901 & 3902	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	4,455,062.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	2,484.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	4,452,578.00	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.	51.06%	
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)	51.06%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	3.94%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	8,719,961.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	343,566.46	

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

**Budget, July 1
2023-24 Budget
GENERAL FUND
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	2,808,010.00	301	0.00	303	2,808,010.00	305	2,000.00		307	2,806,010.00	309
2000 - Classified Salaries	1,017,842.00	311	38,562.00	313	979,280.00	315	97,921.00		317	881,359.00	319
3000 - Employee Benefits	2,029,871.00	321	26,027.00	323	2,003,844.00	325	45,374.00		327	1,958,470.00	329
4000 - Books, Supplies Equip Replace. (6500)	333,843.00	331	0.00	333	333,843.00	335	92,000.00		337	241,843.00	339
5000 - Services . . & 7300 - Indirect Costs	1,863,544.00	341	175,365.00	343	1,688,179.00	345	313,200.00		347	1,374,979.00	349
TOTAL					7,813,156.00	365	TOTAL			7,262,661.00	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	0.00
10. Other Benefits (EC 22310).	3901 & 3902	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	4,053,942.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	2,492.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	4,051,450.00	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.	55.78%	
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)	55.78%	
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).	7,262,661.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	594,385.00		594,385.00		290,345.00	304,040.00	
Total/Net OPEB Liability	594,385.00		594,385.00		290,345.00	304,040.00	
Compensated Absences Payable	17,497.08		17,497.08	31,679.00		49,176.08	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	1,206,267.08	0.00	1,206,267.08	31,679.00	580,690.00	657,256.08	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	
Subscription Liability			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			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	10,276,402.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,074,427.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	7,516.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	313,000.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	115,713.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	285,999.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				722,228.00
D. Plus additional MOE expenditures:	All	All	1000-7143, 7300-7439 minus 8000-8699	115,713.00
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)				
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)				8,595,460.00
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. 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)				20,935.43

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.)	5,790,611.44	15,879.92
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)	5,790,611.44	15,879.92
B. Required effort (Line A.2 times 90%)	5,211,550.30	14,291.93
C. Current year expenditures (Line I.E and Line II.B)	8,595,460.00	20,935.43
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

<p>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.)</p>	MOE Met	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)</p>	0.00%	0.00%
<p>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</p>		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
<p>Total adjustments to base expenditures</p>	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 18,690.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 6,114,237.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 0.31%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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) 492,690.00
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 103,775.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	3,746.60
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)	7.44
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)	600,219.04
9. Carry-Forward Adjustment (Part IV, Line F)	(14,746.87)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	585,472.17
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	5,648,657.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	775,275.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	643,375.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	113,078.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	7,516.00
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)	279,053.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	14,523.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	51,399.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	169,946.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	1,204,833.40
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)	2,392.56
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)	182,213.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	9,092,260.96
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	6.60%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	6.44%

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)	600,219.04
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	15,820.38
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
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 (7.10%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.10%) times Part III, Line B19) or (the highest rate used to recover costs from any program (7.10%) times Part III, Line B19); zero if positive	(29,493.74)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(29,493.74)
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:	6.28%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-14746.87) is applied to the current year calculation and the remainder (\$-14746.87) is deferred to one or more future years:	6.44%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-9831.25) is applied to the current year calculation and the remainder (\$-19662.49) is deferred to one or more future years:	6.49%
LEA request for Option 1, Option 2, or Option 3	2
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(14,746.87)

Approved indirect cost rate: 7.10%
Highest rate used in any program: 7.10%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	61,320.00	4,353.00	7.10%
01	3010	321,393.00	6,263.00	1.95%
01	3210	14,878.00	1,056.00	7.10%
01	3213	373,023.00	25,980.00	6.96%
01	3550	3,276.00	232.00	7.08%
01	4035	6,914.00	460.00	6.65%
01	4127	9,338.00	662.00	7.09%
01	5634	3,014.00	213.00	7.07%
01	6053	34,992.00	2,484.00	7.10%
01	6266	127,877.00	9,079.00	7.10%
01	7435	377,982.00	26,836.00	7.10%
01	7810	412,817.00	200.00	0.05%
01	9010	452,415.00	2,136.00	0.47%

Budget, July 1
2022-23 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	105,110.00		85,401.00	190,511.00
2. State Lottery Revenue	8560	61,395.00		26,605.00	88,000.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		166,505.00	0.00	112,006.00	278,511.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,000.00		0.00	1,000.00
2. Classified Salaries	2000-2999	5,000.00		0.00	5,000.00
3. Employee Benefits	3000-3999	2,101.00		0.00	2,101.00
4. Books and Supplies	4000-4999	82,904.00		112,006.00	194,910.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	27,500.00			27,500.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	48,000.00		0.00	48,000.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		166,505.00	0.00	112,006.00	278,511.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
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.

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	6,272,722.00	1.95%	6,394,903.00	3.02%	6,587,784.00
2. Federal Revenues	8100-8299	341,000.00	-76.54%	80,000.00	0.00%	80,000.00
3. Other State Revenues	8300-8599	78,745.00	0.00%	78,745.00	0.00%	78,745.00
4. Other Local Revenues	8600-8799	268,000.00	0.00%	268,000.00	0.00%	268,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(228,384.00)	7.29%	(245,041.00)	3.19%	(252,867.00)
6. Total (Sum lines A1 thru A5c)		6,732,083.00	-2.31%	6,576,607.00	2.81%	6,761,662.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,599,499.00		2,641,104.00
b. Step & Column Adjustment				41,605.00		35,468.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,599,499.00	1.60%	2,641,104.00	1.34%	2,676,572.00
2. Classified Salaries						
a. Base Salaries				895,982.00		910,632.00
b. Step & Column Adjustment				14,650.00		10,064.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	895,982.00	1.64%	910,632.00	1.11%	920,696.00
3. Employee Benefits	3000-3999	1,632,478.00	3.12%	1,683,374.00	0.70%	1,695,219.00
4. Books and Supplies	4000-4999	229,895.00	0.00%	229,895.00	0.00%	229,895.00
5. Services and Other Operating Expenditures	5000-5999	1,750,663.00	0.00%	1,750,663.00	0.00%	1,750,663.00
6. Capital Outlay	6000-6999	115,000.00	-30.43%	80,000.00	0.00%	80,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	104,450.00	0.00%	104,450.00	0.00%	104,450.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(15,034.00)	0.00%	(15,034.00)	0.00%	(15,034.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	861,053.00	0.00%	861,053.00	0.00%	861,053.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		8,173,986.00	0.88%	8,246,137.00	0.70%	8,303,514.00

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1,441,903.00)		(1,669,530.00)		(1,541,852.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,511,773.00		3,069,870.00		1,400,340.00
2. Ending Fund Balance (Sum lines C and D1)		3,069,870.00		1,400,340.00		(141,512.00)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	3,400.00		3,400.00		3,400.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	304,040.00		304,040.00		304,040.00
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,135,000.00		1,135,000.00		1,135,000.00
2. Unassigned/Unappropriated	9790	1,627,430.00		(42,100.00)		(1,583,952.00)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,069,870.00		1,400,340.00		(141,512.00)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,135,000.00		1,135,000.00		1,135,000.00
c. Unassigned/Unappropriated	9790	1,627,430.00		(42,100.00)		(1,583,952.00)
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		2,762,430.00		1,092,900.00		(448,952.00)
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	151,702.00	0.00%	151,702.00	0.00%	151,702.00
3. Other State Revenues	8300-8599	524,541.00	0.00%	524,541.00	0.00%	524,541.00
4. Other Local Revenues	8600-8799	0.00	0.00%	0.00	0.00%	0.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	228,384.00	7.29%	245,041.00	3.19%	252,867.00
6. Total (Sum lines A1 thru A5c)		904,627.00	1.84%	921,284.00	0.85%	929,110.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				208,511.00		211,291.00
b. Step & Column Adjustment				2,780.00		2,847.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	208,511.00	1.33%	211,291.00	1.35%	214,138.00
2. Classified Salaries						
a. Base Salaries				121,860.00		126,356.00
b. Step & Column Adjustment				4,496.00		3,705.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	121,860.00	3.69%	126,356.00	2.93%	130,061.00
3. Employee Benefits	3000-3999	397,393.00	2.36%	406,774.00	0.31%	408,048.00
4. Books and Supplies	4000-4999	48,948.00	0.00%	48,948.00	0.00%	48,948.00
5. Services and Other Operating Expenditures	5000-5999	112,881.00	0.00%	112,881.00	0.00%	112,881.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	15,034.00	0.00%	15,034.00	0.00%	15,034.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		904,627.00	1.84%	921,284.00	0.85%	929,110.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		0.00		0.00		0.00

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		0.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		0.00		0.00		0.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	6,272,722.00	1.95%	6,394,903.00	3.02%	6,587,784.00
2. Federal Revenues	8100-8299	492,702.00	-52.97%	231,702.00	0.00%	231,702.00
3. Other State Revenues	8300-8599	603,286.00	0.00%	603,286.00	0.00%	603,286.00
4. Other Local Revenues	8600-8799	268,000.00	0.00%	268,000.00	0.00%	268,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		7,636,710.00	-1.82%	7,497,891.00	2.57%	7,690,772.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,808,010.00		2,852,395.00
b. Step & Column Adjustment				44,385.00		38,315.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,808,010.00	1.58%	2,852,395.00	1.34%	2,890,710.00
2. Classified Salaries						
a. Base Salaries				1,017,842.00		1,036,988.00
b. Step & Column Adjustment				19,146.00		13,769.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,017,842.00	1.88%	1,036,988.00	1.33%	1,050,757.00
3. Employee Benefits	3000-3999	2,029,871.00	2.97%	2,090,148.00	0.63%	2,103,267.00
4. Books and Supplies	4000-4999	278,843.00	0.00%	278,843.00	0.00%	278,843.00
5. Services and Other Operating Expenditures	5000-5999	1,863,544.00	0.00%	1,863,544.00	0.00%	1,863,544.00
6. Capital Outlay	6000-6999	115,000.00	-30.43%	80,000.00	0.00%	80,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	104,450.00	0.00%	104,450.00	0.00%	104,450.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	861,053.00	0.00%	861,053.00	0.00%	861,053.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		9,078,613.00	0.98%	9,167,421.00	0.71%	9,232,624.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,441,903.00)		(1,669,530.00)		(1,541,852.00)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,511,773.00		3,069,870.00		1,400,340.00
2. Ending Fund Balance (Sum lines C and D1)		3,069,870.00		1,400,340.00		(141,512.00)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	3,400.00		3,400.00		3,400.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	304,040.00		304,040.00		304,040.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,135,000.00		1,135,000.00		1,135,000.00
2. Unassigned/Unappropriated	9790	1,627,430.00		(42,100.00)		(1,583,952.00)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,069,870.00		1,400,340.00		(141,512.00)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,135,000.00		1,135,000.00		1,135,000.00
c. Unassigned/Unappropriated	9790	1,627,430.00		(42,100.00)		(1,583,952.00)
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		2,762,430.00		1,092,900.00		(448,952.00)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		30.43%		11.92%		-4.86%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): <hr/>						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		351.20		351.20		351.20
3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11)						
		9,078,613.00		9,167,421.00		9,232,624.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)						
		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)						
		9,078,613.00		9,167,421.00		9,232,624.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		4.00%		4.00%		4.00%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		363,144.52		366,696.84		369,304.96
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)						
		80,000.00		80,000.00		80,000.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		363,144.52		366,696.84		369,304.96
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		NO

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	115,713.00		
Fund Reconciliation							0.00	(13,830.17)
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					115,713.00	0.00		
Fund Reconciliation							(13,830.17)	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		

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
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								

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				
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
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								

Budget, July 1
2022-23 Estimated Actuals 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				
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	115,713.00	115,713.00	(13,830.17)	(13,830.17)

Budget, July 1
2023-24 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	861,053.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					111,053.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Budget, July 1
2023-24 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					750,000.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Budget, July 1
2023-24 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	861,053.00	861,053.00		

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).
Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	351.20	
District's ADA Standard Percentage Level:	2.0%	

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	409	409		
Charter School				
Total ADA	409	409	N/A	Met
Second Prior Year (2021-22)				
District Regular	394	396		
Charter School				
Total ADA	394	396	N/A	Met
First Prior Year (2022-23)				
District Regular	396	396		
Charter School		0		
Total ADA	396	396	N/A	Met
Budget Year (2023-24)				
District Regular	351			
Charter School	0			
Total ADA	351			

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

- 1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual column for the First Prior Year; all other data are extracted or calculated. CBEDS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Enrollment

Fiscal Year	Budget	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	396	395		
Charter School				
Total Enrollment	396	395	0.3%	Met
Second Prior Year (2021-22)				
District Regular	396	394		
Charter School				
Total Enrollment	396	394	0.5%	Met
First Prior Year (2022-23)				
District Regular	396	410		
Charter School				
Total Enrollment	396	410	N/A	Met
Budget Year (2023-24)				
District Regular	401			
Charter School				
Total Enrollment	401			

2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

3. **CRITERION: ADA to Enrollment**

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	409	395	
Charter School		0	
Total ADA/Enrollment	409	395	103.6%
Second Prior Year (2021-22)			
District Regular	396	394	
Charter School	0		
Total ADA/Enrollment	396	394	100.6%
First Prior Year (2022-23)			
District Regular	396	410	
Charter School			
Total ADA/Enrollment	396	410	96.6%
		Historical Average Ratio:	100.3%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	100.8%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2023-24)				
District Regular	351	401		
Charter School	0			
Total ADA/Enrollment	351	401	87.6%	Met
1st Subsequent Year (2024-25)				
District Regular	351	401		
Charter School	0	0		
Total ADA/Enrollment	351	401	87.5%	Met
2nd Subsequent Year (2025-26)				
District Regular	351	401		
Charter School	0	0		
Total ADA/Enrollment	351	401	87.5%	Met

3C. Comparison of District ADA to Enrollment Ratio to the Standard

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

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. **CRITERION: LCFF Revenue**

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)* and its economic recovery target payment, plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA* and its economic recovery target payment, plus or minus one percent.

* Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Note: Due to the full implementation of LCFF, gap funding and the economic recovery target increment payment amounts are no longer applicable.

Projected LCFF Revenue

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	410.57	364.87	351.00	351.00
b. Prior Year ADA (Funded)		410.57	364.87	351.00
c. Difference (Step 1a minus Step 1b)		(45.70)	(13.87)	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(11.13%)	(3.80%)	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		6,275,730.00	6,394,903.00	6,587,784.00
b1. COLA percentage		8.22%	3.94%	3.29%
b2. COLA amount (proxy for purposes of this criterion)		515,865.01	251,959.18	216,738.09
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		8.22%	3.94%	3.29%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		(2.91%)	.14%	3.29%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-3.91% to -1.91%	-0.86% to 1.14%	2.29% to 4.29%

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	2,964,536.00	3,138,238.00	3,168,770.00	3,199,608.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

4B. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	6,275,730.00	6,272,722.00	6,394,903.00	6,587,784.00
District's Projected Change in LCFF Revenue:		(.05%)	1.95%	3.02%
LCFF Revenue Standard		-3.91% to -1.91%	-0.86% to 1.14%	2.29% to 4.29%
Status:		Not Met	Not Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

The district is experiencing a decline in enrollment and ADA. This decline has reduced the calculation for the current budget year, 2023/24 and first out year, 2024/25. We are located in a rural area with limited housing availability. Due to the reduction in students attending we are experiencing a loss of funding factors associated with that decline.

5. **CRITERION: Salaries and Benefits**

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
	Third Prior Year (2020-21)	3,782,726.29	
Second Prior Year (2021-22)	3,579,237.47	5,120,793.25	69.9%
First Prior Year (2022-23)	4,657,106.00	7,090,248.00	65.7%
	Historical Average Ratio:		70.3%

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	66.3% to 74.3%	66.3% to 74.3%	66.3% to 74.3%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	Budget Year (2023-24)	5,127,959.00		
1st Subsequent Year (2024-25)	5,235,110.00	7,385,084.00	70.9%	Met
2nd Subsequent Year (2025-26)	5,292,487.00	7,442,461.00	71.1%	Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

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

1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	(2.91%)	.14%	3.29%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-12.91% to 7.09%	-9.86% to 10.14%	-6.71% to 13.29%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-7.91% to 2.09%	-4.86% to 5.14%	-1.71% to 8.29%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2022-23)	1,174,127.00		
Budget Year (2023-24)	492,702.00	(58.04%)	Yes
1st Subsequent Year (2024-25)	231,702.00	(52.97%)	Yes
2nd Subsequent Year (2025-26)	231,702.00	0.00%	No

Explanation:
(required if Yes)

The original adopted budget is a "pure" budget that does not include any carry over from the prior years. The funding source reflected is what is anticipated to be awarded in the current budget year 2023/24 and both out years, 2024/25 and 2025/26. The previous awards due to COVID funding have been removed from the current year budget, 2023/24, and both out years, 2024/25 and 2025/26. The Forest Reserve funding has been authorized through the current budget year, 2023/24, but has not been authorized in either of the out years, 2024/25 and 2025/26, it too has been removed from the projected revenues.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2022-23)	1,231,121.00		
Budget Year (2023-24)	603,286.00	(51.00%)	Yes
1st Subsequent Year (2024-25)	603,286.00	0.00%	No
2nd Subsequent Year (2025-26)	603,286.00	0.00%	No

Explanation:
(required if Yes)

The original adopted budget is a "pure" budget that does not include any carry over from the prior years. The funding source reflected is what is anticipated to be awarded in the current budget year, 2023/24, and both out years, 2024/25 and 2025/26. The previous awards due to COVID and other one-time funding have been removed from the current year budget, 2024/25 and both out years, 2025/26.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2022-23)	733,035.00		
Budget Year (2023-24)	268,000.00	(63.44%)	Yes
1st Subsequent Year (2024-25)	268,000.00	0.00%	No
2nd Subsequent Year (2025-26)	268,000.00	0.00%	No

Explanation:
(required if Yes)

The original adopted budget is a "pure" budget that does not include any carry over from the prior years. The funding source reflected is what is anticipated to be awarded in the current budget year, 2023/24, and both out years, 2024/25 and 2025/26. The previous one-time awards that are not anticipated to continue have been removed from the current year budget, 2023/24, and both out years, 2024/25 and 2025/26.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

First Prior Year (2022-23)	815,349.00		
Budget Year (2023-24)	278,843.00	(65.80%)	Yes
1st Subsequent Year (2024-25)	278,843.00	0.00%	No
2nd Subsequent Year (2025-26)	278,843.00	0.00%	No

Explanation:
(required if Yes)

The original adopted budget is a "pure" budget that does not include any carry over from the prior years. The district has removed expenditures for books and supplies from the programs that are not anticipated to continue in the current budget year, 2023/24, and both out years, 2024/25 and 2025/26.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)

First Prior Year (2022-23)	2,746,991.00		
Budget Year (2023-24)	1,863,544.00	(32.16%)	Yes
1st Subsequent Year (2024-25)	1,863,544.00	0.00%	No
2nd Subsequent Year (2025-26)	1,863,544.00	0.00%	No

Explanation:
(required if Yes)

The original adopted budget is a "pure" budget that does not include any carry over from the prior years. The district has removed the operating expenditures from the programs that are not anticipated to continue in the current budget year, 2023/24, and both out years, 2024/25 and 2025/26.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

First Prior Year (2022-23)	3,138,283.00		
Budget Year (2023-24)	1,363,988.00	(56.54%)	Not Met
1st Subsequent Year (2024-25)	1,102,988.00	(19.14%)	Not Met
2nd Subsequent Year (2025-26)	1,102,988.00	0.00%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

First Prior Year (2022-23)	3,562,340.00		
Budget Year (2023-24)	2,142,387.00	(39.86%)	Not Met
1st Subsequent Year (2024-25)	2,142,387.00	0.00%	Met
2nd Subsequent Year (2025-26)	2,142,387.00	0.00%	Met

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Federal Revenue
(linked from 6B
if NOT met)

The original adopted budget is a "pure" budget that does not include any carry over from the prior years. The funding source reflected is what is anticipated to be awarded in the current budget year 2023/24 and both out years, 2024/25 and 2025/26. The previous awards due to COVID funding have been removed from the current year budget, 2023/24, and both out years, 2024/25 and 2025/26. The Forest Reserve funding has been authorized through the current budget year, 2023/24, but has not been authorized in either of the out years, 2024/25 and 2025/26, it too has been removed from the projected revenues.

Explanation:
Other State Revenue
(linked from 6B
if NOT met)

The original adopted budget is a "pure" budget that does not include any carry over from the prior years. The funding source reflected is what is anticipated to be awarded in the current budget year, 2023/24, and both out years, 2024/25 and 2025/26. The previous awards due to COVID and other one-time funding have been removed from the current year budget, 2024/25 and both out years, 2025/26.

Explanation:
Other Local Revenue
(linked from 6B
if NOT met)

The original adopted budget is a "pure" budget that does not include any carry over from the prior years. The funding source reflected is what is anticipated to be awarded in the current budget year, 2023/24, and both out years, 2024/25 and 2025/26. The previous one-time awards that are not anticipated to continue have been removed from the current year budget, 2023/24, and both out years, 2024/25 and 2025/26.

1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

Books and Supplies
(linked from 6B
if NOT met)

The original adopted budget is a "pure" budget that does not include any carry over from the prior years. The district has removed expenditures for books and supplies from the programs that are not anticipated to continue in the current budget year, 2023/24, and both out years, 2024/25 and 2025/26.

Explanation:

Services and Other Exps
(linked from 6B
if NOT met)

The original adopted budget is a "pure" budget that does not include any carry over from the prior years. The district has removed the operating expenditures from the programs that are not anticipated to continue in the current budget year, 2023/24, and both out years, 2024/25 and 2025/26.

7. **CRITERION: Facilities Maintenance**

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

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

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

- 1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)	8,826,113.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	8,826,113.00	264,783.39	0.00	Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input checked="" type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	Other (explanation must be provided)

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

8. **CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2020-21)	Second Prior Year (2021-22)	First Prior Year (2022-23)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	790,000.00	830,000.00	1,280,000.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	1,947,356.46	3,558,768.20	2,628,807.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	2,737,356.46	4,388,768.20	3,908,807.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	6,337,318.27	6,656,472.40	10,276,402.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	6,337,318.27	6,656,472.40	10,276,402.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	43.2%	65.9%	38.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	14.4%	22.0%	12.7%

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

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	35,499.95	5,095,002.56	N/A	Met
Second Prior Year (2021-22)	1,651,411.74	5,194,228.21	N/A	Met
First Prior Year (2022-23)	(476,478.00)	7,205,961.00	6.6%	Met
Budget Year (2023-24) (Information only)	(1,441,903.00)	8,173,986.00		

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

9. **CRITERION: Fund Balance**

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 400,000
0.3%	400,001 and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level		Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)		
Third Prior Year (2020-21)	2,802,238.00	3,301,339.51	N/A		Met
Second Prior Year (2021-22)	3,024,380.00	3,336,839.46	N/A		Met
First Prior Year (2022-23)	3,927,097.00	4,988,251.00	N/A		Met
Budget Year (2023-24) (Information only)	4,511,773.00				

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

10. **CRITERION: Reserves**

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA
5% or \$80,000 (greater of)	0 to 300
4% or \$80,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and over

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

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	351	351	351
District's Reserve Standard Percentage Level:	4%	4%	4%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

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

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s):

b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
b. Special Education Pass-through Funds	0.00		
		0.00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	9,078,613.00	9,167,421.00	9,232,624.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	9,078,613.00	9,167,421.00	9,232,624.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	363,144.52	366,696.84	369,304.96
6. Reserve Standard - by Amount			

	(\$80,000 for districts with 0 to 1,000 ADA, else 0)	80,000.00	80,000.00	80,000.00
7.	District's Reserve Standard			
	(Greater of Line B5 or Line B6)	363,144.52	366,696.84	369,304.96

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,135,000.00	1,135,000.00	1,135,000.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	1,627,430.00	(42,100.00)	(1,583,952.00)
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	2,762,430.00	1,092,900.00	(448,952.00)
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	30.43%	11.92%	(4.86%)
District's Reserve Standard (Section 10B, Line 7):		363,144.52	366,696.84	369,304.96
Status:		Met	Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD NOT MET - Projected available reserves are below the standard in one or more of the budget or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to be taken to increase reserves to, or above, the standard.

Explanation:

(required if NOT met)

The district adopted budget is a "pure" budget that does not include any carryover from prior years. The district is presently reviewing current expenditures and programs for areas where those expenditures can be reduced in order to change the deficit spending pattern into a positive pattern. These reviews are ongoing and will continue to be evaluated throughout the current budget year, 2023/24. The projected ending fund balance is more than adequate to maintain a positive status at the end of the second out year, 2025/26. This carryover and projected ending fund balance will be included with the district first interim report.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

Yes

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

The district has projected Forest Reverse funds in the current budget year, 2023/24. These funds have not been authorized for either of the out years, 2024/25 and 2025/26, and have been removed from both out years. These funds are critical to the district in order to maintain services for the students in our district.

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard: -10.0% to +10.0% or -\$20,000 to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2022-23)	(233,992.00)			
Budget Year (2023-24)	(228,384.00)	(5,608.00)	(2.4%)	Met
1st Subsequent Year (2024-25)	(245,041.00)	16,657.00	7.3%	Met
2nd Subsequent Year (2025-26)	(252,867.00)	7,826.00	3.2%	Met
1b. Transfers In, General Fund *				
First Prior Year (2022-23)	0.00			
Budget Year (2023-24)	0.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2022-23)	115,713.00			
Budget Year (2023-24)	861,053.00	745,340.00	644.1%	Not Met
1st Subsequent Year (2024-25)	861,053.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	861,053.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget? No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

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

1a. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:

(required if NOT met)

The district governing board has authorized the use of unrestricted general funds to be placed into a special fund for sites to use for deferred maintenance as needed. The transfer of these funds will be ongoing on an annual basis. There is no plan by the governing board at this time to reduce or eliminate this transfer.

1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:

(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)

Yes

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2023
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	Unrestricted General Fund		49,177

Other Long-term Commitments (do not include OPEB):

TOTAL:				49,177

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	45,628	49,177	0	0
Other Long-term Commitments (continued):				
Total Annual Payments:	45,628	49,177	0	0
Has total annual payment increased over prior year (2022-23)?		Yes	No	No

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

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

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

The annual payments for compensated absences are cleared out at the end of the year and paid to the staff. This reduces the long-term commitment and we anticipate the unrestricted general fund monies to be used for this purpose. Staff are always encouraged to use their time and reduce the financial burden to the district.

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

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

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

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1 Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

2 For the district's OPEB:
a. Are they lifetime benefits?

b. Do benefits continue past age 65?

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

3 a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

	Self-Insurance Fund	Governmental Fund
	304,040	0

4 OPEB Liabilities

a. Total OPEB liability	304,040.00
b. OPEB plan(s) fiduciary net position (if applicable)	304,040.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	0.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	6/30/2020

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
5. OPEB Contributions			
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	304,040.00	240,423.00	240,423.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	0.00	240,423.00	240,423.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	35,072.00	35,072.00	35,072.00
d. Number of retirees receiving OPEB benefits	2.00	2.00	2.00

S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1 Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

No

2 Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

N/A

3 Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

--

b. Unfunded liability for self-insurance programs

--

4 Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

b. Amount contributed (funded) for self-insurance programs

--	--	--

S8. Status of Labor Agreements

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

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

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

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

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full - time - equivalent(FTE) positions	30.9	30.9	30.9	30.9

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

The district is currently in negotiations with the bargaining unit. No settlement has been agreed upon for the current budget year, 2023/24. All prior years negotiations have been completed.

Negotiations Settled

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

--

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

--

If Yes, date of Superintendent and CBO certification:

--

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

--

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:		End Date:	
-------------	--	-----------	--

5. Salary settlement:

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

Identify the source of funding that will be used to support multiyear salary commitments:

--

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	27126		
		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
7.	Amount included for any tentative salary schedule increases	103295	0	0
		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

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

1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	432525	432525	432525
3.	Percent of H&W cost paid by employer	84.0%	84.0%	84.0%
4.	Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

No		
----	--	--

Certificated (Non-management) Step and Column Adjustments

1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	98102	44385	38315
3.	Percent change in step & column over prior year	4.5%	1.6%	1.3%
		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

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

1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes
		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

N/A

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified(non - management) FTE positions	26.2	26.7	26.7	26.7

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

The district is currently in negotiations with the bargaining unit for the current fiscal year, 2023/24. All prior years have been completed.

Negotiations Settled

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

--

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

--

If Yes, date of Superintendent and CBO certification:

--

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

--

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:		End Date:	
-------------	--	-----------	--

5. Salary settlement:

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

Identify the source of funding that will be used to support multiyear salary commitments:

--

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	11816		
		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

7.	Amount included for any tentative salary schedule increases	44994	0	0
		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

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

1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	183004	183004	183004
3.	Percent of H&W cost paid by employer	89.0%	89.0%	89.0%
4.	Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	9012	19146	13769
3.	Percent change in step & column over prior year	1.0%	1.9%	1.3%
		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

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

1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes
		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

N/A

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	1.8	3	3	3

Management/Supervisor/Confidential

Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

The district is presently in negotiations with the bargaining unit for the current budget year, 2023/24. All previous fiscal years are completed.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

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

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

Negotiations Not Settled

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

4936

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

4. Amount included for any tentative salary schedule increases

18796

0

0

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?

Yes

Yes

Yes

2. Total cost of H&W benefits

52608

52608

52608

3. Percent of H&W cost paid by employer

76.0%

76.0%

76.0%

4. Percent projected change in H&W cost over prior year

0.0%

0.0%

0.0%

Management/Supervisor/Confidential

Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?

Yes

Yes

Yes

2. Cost of step and column adjustments

11841

11841

11841

3. Percent change in step & column over prior year

3.0%

3.0%

3.0%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

1. Are costs of other benefits included in the budget and MYPs?

No

No

No

2. Total cost of other benefits

3. Percent change in cost of other benefits over prior year

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?

Yes

2. Adoption date of the LCAP or an update to the LCAP.

Jun 21, 2023

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	Yes
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	Yes
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

The district is currently conducting an employment search for a new Superintendent. The current Superintendent will be in effect until 6/30/2023, if no Superintendent is found to begin employment effective 7/1/2023 an interim Superintendent may be elected by the governing board.

End of School District Budget Criteria and Standards Review

Budget for Full-Time Music Teacher , Loyalton Schools for the next 5 years

*healthcare benefits

**the annual teacher salary was taken from the current Salary Schedule provided by Adrienne Ball

Budget for FY 23/24

Total annual music teacher budget: \$ 91,824.06 **

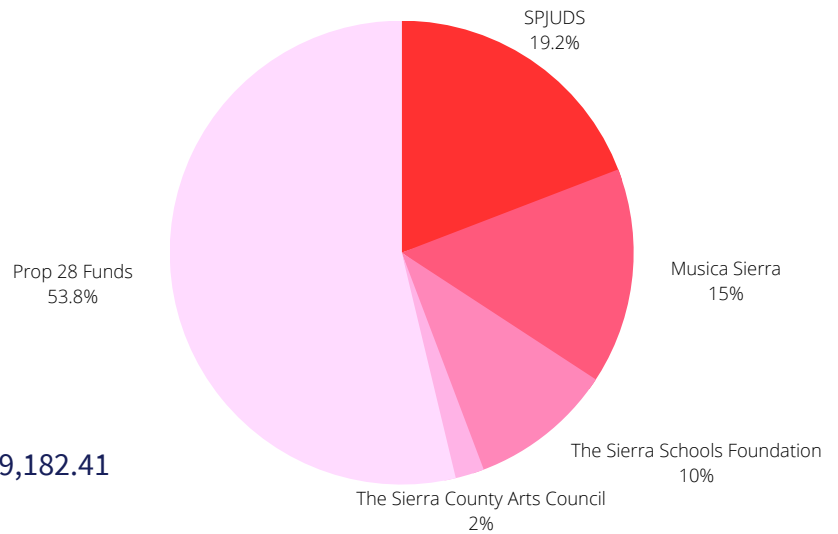
What Prop 28 will cover: \$49,183

What SPJUSD will contribute:\$ 17,536.56*

Musica Sierra will contribute (15%): 13,773.61

Sierra Schools Foundation will contribute (10%): \$9,182.41

The Sierra County Arts Council will contribute (2%): \$1,836.48



Notes:

- These are the first-year projections based on a credentialed teacher coming in at Step 5 Class VI.
- To put it into perspective, this would be a teacher that has been teaching for more than four years, is credentialed, and has a master's level education, which is very common in a music teacher.
- If **SPJUSD** were to hire the best candidate at a higher step and column, this would not drastically change the district contribution; but would instead affect the amount contributed by Musica Sierra, The Sierra Schools Foundation, and The Sierra County Arts Council
- Depending on the Step and class of who is hired, we can adjust our contributed amount
- Currently, the three agencies commit to the following for the next five years:
 - **Musica Sierra 15%** (for the next five years per their letter of support)
 - **The Sierra Schools Foundation 10%** (for the next five years per their letter of support)
 - **The Sierra County Arts Council 2 %** (for the next three years per their letter of support)
- After year three, Music Sierra is committed to **upping their support to 17% to cover** the deficit of The Sierra County Arts Council.
- After year five, The Sierra Schools Foundation and Musica Sierra would like to revisit the overall numbers in hopes of having SPJUSD contribute more.

Further notes on Prop 28:

Updates about Prop 28 and Teacher Credentialing as of May 2023

- **Proposition 28 Funding:** The May revision of the state budget reflects a decrease of \$8 million to support the implementation of Proposition 28, from \$941 million to \$933 million in 2023-24. Additionally, the Administration proposes the following statutory changes:
 - To allow for Proposition 28 Arts and Music Funding Guarantee entitlement payments to be issued through the Department Principal Apportionment program.

Further notes on Prop 28 continues::

- **Proposition 28 allocations are required to “supplement” funding for arts education programs.** Funds need to increase current arts education spending and not replace existing expenditures.

- “Supplement” means that schools and districts shall use the funds appropriated to increase funding of arts education programs and not to supplant existing funding.
- In sum, if a school spends \$100 on arts education this year, they are expected to spend \$100 plus their proposition 28 allocation next year.

- **Reporting Requirements**

- Each school site principal or program director must develop an expenditure plan.
- Local Education Agencies must submit an annual **board-approved report** detailing how they spent the funds and certify that they used them per the requirements.

- **Department of Finance:** Item 6100-001-0001, Support, Arts and Music Funding (Proposition 28) (Issue 644)—It is requested that Schedule

- (1) of this item be increased by \$473,000 ongoing General Fund and 3 positions to support and administer the additional ongoing workload related to the Arts and Music Funding program as enacted by Proposition 28 (2022).

Current numbers to be paid out to SPJUDS

Proposition 28 Estimates

+ a b | e a u



County Name

Sierra

LEA

Sierra-Plumas Joint Unified

Proposition 28 | Arts Education Funding

Sierra: Sierra-Plumas Joint Unified

School Name	Enrollment	Low Income	Enrollment Funding	Low Income Funding	Total Funding
Downieville Elementary	22	13	2,403	1,016	3,420
Downieville Junior-Senior High	20	6	2,185	469	2,654
Loyalton Elementary	191	74	20,864	5,786	26,650
Loyalton High	161	51	17,587	3,988	21,575
Sierra Pass (Continuation)	6	4	655	313	968
Grand Total	400	148	43,695	11,572	55,267

SSC estimates assume \$933 million allocated for Proposition 28, using 2022-23 Free and Reduced Priced Meals Data and a statewide estimate of LEA pre-kindergarten enrollment.

SALARY	STRS	MEDICARE	H/W	SUI	W/C	TOTAL
Column VI, Step 5	19.100%	1.450%		0.050%	3.556%	
\$ 59,834.00	\$ 11,428.29	\$ 867.59	\$ 17,536.56	\$ 29.92	\$ 2,127.70	\$ 91,824.06

SALARY	STRS	MEDICARE	H/W	SUI	W/C	TOTAL
Column VI, Step 6	19.100%	1.450%		0.050%	3.556%	
\$ 61,331.00	\$ 11,714.22	\$ 889.30	\$ 17,536.56	\$ 30.67	\$ 2,180.93	\$ 93,682.68

SALARY	STRS	MEDICARE	H/W	SUI	W/C	TOTAL
Column VI, Step 7	19.100%	1.450%		0.050%	3.556%	
\$ 62,863.00	\$ 12,006.83	\$ 911.51	\$ 17,536.56	\$ 31.43	\$ 2,235.41	\$ 95,584.75

SALARY	STRS	MEDICARE	H/W	SUI	W/C	TOTAL
Column VI, Step 8	19.100%	1.450%		0.050%	3.556%	
\$ 64,435.00	\$ 12,307.09	\$ 934.31	\$ 17,536.56	\$ 32.22	\$ 2,291.31	\$ 97,536.48

SALARY	STRS	MEDICARE	H/W	SUI	W/C	TOTAL
Column VI, Step 9	19.100%	1.450%		0.050%	3.556%	
\$ 66,046.00	\$ 12,614.79	\$ 957.67	\$ 17,536.56	\$ 33.02	\$ 2,348.60	\$ 99,536.63

PROP 28 FUNDING FOR FY 23/24 *						
Site	Enrolled	Low Income	Enrollment Funding	Low Income Funding	Total Income Funding	
Loyalton Elementary	191	74	\$20,864	\$5,786	\$26,650	
Loyalton High	161	51	\$17,587	\$3,988	\$21,575	
Sierra Pass	6	4	\$655	\$313	\$968	
					Total	\$49,193
Short fall covered by SSF, SCAC, and Musica Sierra					Short Fall Yr. 1	\$ 25,094.50
					Short Fall Yr. 2	\$ 26,953.12
					Short Fall Yr. 3	\$ 28,855.19
					Short Fall Yr. 4	\$ 30,806.92
					Short Fall Yr. 5	\$ 32,807.07



Musica Sierra

"reimagining California cowboy country as
a sanctuary for cultural innovation"
-Tahoe Weekly, Sean McAlindin

June 14, 2023

Sierra-Plumas Joint Unified School District

RE: Support for Full-time Credentialed Music Teacher in Loyalton, Passage of Prop. 28

Dear Members of the Board,

We, Musica Sierra, are writing to express our commitment to the Sierra Plumas Joint Unified School District in hiring a full-time credentialed music teacher for the Loyalton School site, effective from the 2023/2024 school year and beyond. Since 2020, Musica Sierra has been dedicated to bringing music education and enrichment to the students of our district through in-school classes and assemblies. With the support of the Sierra County Arts Council and the Sierra Schools Foundation, we have been able to offer music education enrichment free of charge to all students in the district. Furthermore, with the backing of Principal Ceresola, Principal Mescherry, and the passage of Proposition 28, we now have the capacity to employ a full-time music teacher across the Loyalton sites.

Currently, Musica Sierra provides the equivalent of a full-time music teacher through its programming at the Loyalton School site without any cost to the district or students. We offer music classes in Rm. 11, with sessions held once a week for grades 1st-2nd, twice a week for String Academy (grades 3rd-6th), and daily for 7th-12th grades, covering drum corps, rock band, string academy, and world percussion. While our teaching artists are incredibly talented and have earned many accolades, none possess a teaching credential, which unfortunately means they cannot provide a prep period for our teachers. However, with the passage of Proposition 28, an amazing opportunity has emerged to consolidate the funding currently allocated to five non-credentialed part-time teachers into a single position held by a credentialed teacher, better serving our students.

Musica Sierra commits to providing 15% of the funding for the full-time credentialed music teacher's salary over the next two years. From the third year onward, we will increase our contribution to 17% for the subsequent three years. After a total of five years (two years at 15% and three years at 17%), Musica Sierra and SPJUSD will convene to negotiate terms for the following years.

Our organization is dedicated to delivering high-quality music education to all Sierra Plumas Joint Unified School District students. Hiring a full-time credentialed music teacher will greatly benefit our students, and we are enthusiastic about donating to this initiative. We appreciate your consideration of our commitment and look forward to continuing our partnership with the district.

Sincerely,

Lindsay McIntosh
Executive Director

Andrew Crotto
Vice President

ADDRESS

P.O. Box 484
Loyalton, CA 96118

CONTACT

MusicaSierra.org
musicasierra415@mail.com



The Sierra Schools Foundation
PO Box 336
Sierraville, CA 96126
www.sierraschoolsfoundation.org

June 9, 2023

Dear Sierra Plumas Joint Unified School District Board Members,

The Sierra Schools Foundation is deeply committed to bringing a full-time music teacher to Loyalton High School. We, in partnership with Musica Sierra, the Sierra Arts Council and other funders will pool our resources to fund this position.

The Sierra Schools Foundation will commit to funding 10% of this position per year for five years.

For our schools,

Jenna Holland
President



P.O. Box 546, Downieville, CA 95936 (530)289-9822
info@sierracountyartscouncil.org www.sierracountyartscouncil.org

April 29, 2023

Sierra-Plumas Joint Unified School District

RE: Support for Music Teacher in Loyalton, Passage of Prop. 128

Dear Members of the Board,

The Sierra County Arts Council has been advocating for the arts in rural California since 1981. We are so pleased that Prop. 128 passed and will provide funding that may only be used to hire new arts educators in California schools. This State funding is designated for Arts Education new hires. We would like to give our enthusiastic support for the use of Prop. 128 funding to hire a full-time credentialed music teacher for Loyalton Schools.

The Arts Council has been receiving arts education grant funding from the California Arts Council(CAC) since 2010. In the early years, the use of this funding originally supported a music teacher in Loyalton. Unfortunately, the funding was not adequate to retain our music teacher. The Arts Council has hired various arts educators over the years including Katherine Genasci, now a full-time art teacher, who was originally funded by our Artist in Schools grant program.

SPJUSD has supported our grant funding effort annually, by providing some of the matching funds required by the CAC. In recent years the matching funds from SPJUSD has been \$10,000 per year. This year alone, Sierra County Arts Council has supported Arts Education programs totaling over \$35,000. Much of this funding has gone to Musica Sierra to support music programming in Loyalton.

We would also like to remind the Board that it has been shown that music education leads to better educational outcomes across all disciplines, and particularly math and science. Music education also contributes to creative thinking which will give students the skills necessary to navigate and thrive through the challenges of life in a rapidly changing cultural and economic landscape.

We would like to offer support for the hiring of a full-time credentialed music teacher in Loyalton with a donation of \$2,000 each year, over the next three years, with the hopes that SPJUSD will assume full responsibility for the music teacher. We will also no longer be asking SPJUSD for the \$10,000 in matching funds that you have contributed to the Arts Council annually. This totals \$12,000 in funding that could go to a music teacher. If you add the \$12,000 of support in total from the Arts Council to the \$50,000 that should come from Prop. 128, plus donation funding from Musica Sierra and the Sierra Schools Foundation there should be enough to fund a full-time credentialed teacher.

Thank you so much for all you do. We have appreciated your support over the years and will continue to support arts education in Sierra County,

Yours truly,



B.J. Jordan, Executive Director, Sierra County Arts Council.

Sierra County Arts Council, State-Local Partner with the California Arts Council



From: [BJ Jordan](#)
To: [Megan Meschery](#)
Cc: [Kristie Jacobsen](#); [Nona Griesert](#); [Kelly champion](#); [Annie Tipton](#); [Christina Potter](#); dgaynor@spjUSD.org; [Patty Hall](#); [Jenna holland](#); [Musica Sierra](#); [Victoria Russell-Fisher](#)
Subject: Re: Collaborative Efforts for Music Teacher
Date: Wednesday, June 14, 2023 8:40:06 AM

Hello everyone,

The Arts Council has been advocating for the arts and Prop. 28 in Sacramento for over 10 years and been hoping that this day would come. We urge everyone to join and contribute to Californians for the Arts, our State arts advocacy organization, who has made this possible.

I will have to get SCAC Board approval, but I am confident that we will be able to contribute \$1,836.48 for at least two years. This is what I told Lindsay. We cannot commit to more than that at this time. These funds will have to come completely from donations, as we cannot use any of our State grant funding for this purpose.

We are so pleased to finally bring a music teacher to Loyalton Schools. It has been proven that students with access to quality art and music education succeed across disciplines. This will bring a brighter future to all our students.

Thank you all for coming together to make this happen. When we work together everything is possible.

BJ

CSBA POLICY GUIDE SHEET – June 21, 2023

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

Board Bylaw 9220 - Governing Board Elections

Bylaw updated to reflect **NEW LAW (AB 2584, 2022)**, by adding a new section - "Recalling a Board Member." Updated Bylaw also revised "Election Process and Procedure" section to reflect **NEW LAW (SB 1061, 2022)** regarding the requirement that any petition for a special election to fill a Board vacancy include the county election official's estimate of the cost of conducting the special election.

Board Bylaw 9223 - Filling Vacancies

Bylaw updated to reflect **NEW LAW (SB 1061, 2022)**, by adding a new note and body paragraph at the end of the "Provisional Appointments" section. Updated Bylaw also reflects **New Attorney-General Opinion** on how a vacancy is to be filled when a district's trustee areas have been revised or election method has changed from "at-large" to "by-trustee area," since the Board member whose term is to be completed was last elected. The Bylaw also updated to rearrange the Items in "Timelines for Filling a Vacancy" and to revise as necessary for clarity.

Board Policy Manual
Sierra County/Sierra-Plumas Joint Unified School District

Board Bylaws**Bylaw 9220: Governing Board Elections**

CSBA NOTE: The following bylaw is optional. The filling of elective offices involves serious issues of constitutional and statutory concerns. Any district with questions related to local elections should consult CSBA District and County Office of Education Legal Services or district legal counsel.

Board Member Qualifications

CSBA NOTE: Education Code 35107 and Elections Code 20 detail eligibility for Governing Board membership as specified below. In 81 Ops.Cal.Atty.Gen. 98 (1998), the Attorney General opined that the residency requirement in Education Code 35107 is a continuing requirement for holding the office during the entire term of the Board member.

A person who is not registered to vote is ineligible to hold public office. Elections Code 2201 lists the causes for cancelling an individual's voter registration and making that person ineligible to hold public office, including, but not limited to, legally established mental incompetency, proof that the person is presently imprisoned or on parole for conviction of a felony, or official notification that the voter is registered to vote in another country or state.

Any person is eligible to be a member of the Governing Board of Education, without further qualifications, if he/she/the person is 18 years of age or older, a citizen of California, a resident of the school district or, if applicable, the trustee area, a registered voter, and not legally disqualified from holding civil office. Any person who has been convicted of a felony involving the giving, accepting, or offering of a bribe, embezzlement or theft of public funds, extortion, perjury, or conspiracy to commit any such crime, under California law or the law of another state, the United States of America, or another country, is not eligible to be a candidate for office or elected as a Board member except when he/she/the person has been granted a pardon in accordance with law. (Education Code 35107; Elections Code 20)

CSBA NOTE: Pursuant to Education Code 35107, a district employee elected to serve on the district Board must resign from the employment before being sworn into office as a Board member.

Pursuant to Education Code 1006, employees of a school district are eligible to run for the county board of education seat as long as their school district employer is not within the jurisdiction of the county board.

A district employee elected to the Board shall resign his/her/from district employment before being sworn in or shall have his/her/the employment automatically terminated upon being sworn into office. (Education Code 35107)

CSBA NOTE: The following paragraph is optional. See CSBA's web site for information about school board service that may be shared with candidates.

The Board encourages all candidates to become knowledgeable about the role of board members. The Superintendent or designee shall provide all candidates with information that will enable them to understand the responsibilities and expectations of being a Board member, including information regarding available workshops, seminars, and/or training. The Superintendent or designee shall provide all candidates with the county election official's contact information and general information about school programs, district operations, and Board responsibilities.

Recalling a Board Member

CSBA NOTE: The following section is optional. Government Code 1770 lists events that may create a vacancy in an elective office, including removal from office, while Elections Code 11000 provides for recall as the means for effecting such removal of a Board member. Pursuant to Elections Code 11006, recall proceedings may be initiated by the service, filing, and publication or posting of a notice of intention to circulate a recall petition by proponents who must be registered voters of the board member's electoral jurisdiction. Elections Code 11020, as amended by AB 2584 (Ch. 792, Statutes of

2022), specifies the number of proponents that must be listed on the notice, depending on the number of registered voters in the electoral jurisdiction involved.

A Board member may be recalled as permitted by Elections Code 11000. Proponents of a recall are required to serve, file, and publish or post a notice of intention to circulate the recall petition and to comply with other applicable law and formalities and county elections official directives. The petition, pursuant to Elections Code 11041, is required to be in the format provided by the Secretary of State and to include an estimate of the cost of conducting the special election, as determined by the county elections official, in consultation with the district.

CSBA NOTE: Pursuant to Elections Code 11242, as amended by AB 2584 (Ch. 792, Statutes of 2022), after the

Board orders an election, the recall election must be held within the period specified in the following paragraph, unless an extension beyond the specified period is necessary in order to consolidate the recall election with a regularly scheduled election.

Within 14 days after the meeting at which the Board receives a certificate of sufficiency of signatures on a recall petition from the county elections official, the Board shall order an election to be held to determine whether the Board member named in the petition shall be recalled. The election shall be held not less than 88, nor more than 125, days after the date that the Board orders the election. However, the election may be conducted within 180 days after the issuance of the Board's order to consolidate the election with a regularly scheduled election.

Recall elections shall be conducted in accordance with Elections Code 11381-11386.

Consolidation of Elections

CSBA NOTE: The following optional section is for districts that currently hold their Board elections at a time that is not concurrent with municipal or statewide elections.

Education Code 5000 and Elections Code 1302 require the regular election of Board members to be held on the first Tuesday after the first Monday in November of each odd-numbered year. However, in accordance with Elections Code 1302 and 10404.5, districts are authorized to request consolidation of their Board elections with the local municipal or state primary or general election by adopting a Board resolution and submitting it to the County Board of Supervisors for approval. Within 30 days following approval by the County Board of Supervisors, the elections official will notify all registered voters in the district of the change of election date.

To reduce costs associated with conducting elections, the Board may consolidate Board elections with the local municipal or statewide primary or general election in accordance with Elections Code 1302.

CSBA NOTE: Pursuant to Elections Code 14051-14052, districts are required to hold elections concurrent with statewide elections if holding nonconcurrent elections has previously resulted in a "significant decrease" in voter turnout. Pursuant to Elections Code 14051, a significant decrease has occurred when voter turnout for a regularly scheduled election held on a nonconcurrent date is at least 25 percent less than the average local turnout for the previous four statewide general elections. For further analysis, see CSBA's, "Legal Alert on the Impact of Senate Bill No. 415 on School Board Elections."

Districts consolidating their elections due to low voter turnout should follow the procedures specified in Elections Code 1302, including the adoption of a Board resolution.

In addition, if a regularly scheduled Board election held other than on a statewide election date results in a decrease in local voter turnout of 25 percent or more compared to the average local turnout for the previous four statewide general elections, the Board shall take action to consolidate Board elections with statewide elections. ~~The district shall move its election to the next state statewide election date, unless the Board has adopted a plan by January 1, 2018 to consolidate Board elections not later than the November 8, 2022 statewide general election.~~ (Elections Code 14051, 14052)

In order to consolidate elections based on either circumstance described above, the Board shall adopt a resolution and submit it to the County Board of Supervisors for approval not later than 240 days prior

to the date of the currently scheduled district election. (Elections Code 10404.5)

Whenever a regularly scheduled Board election is changed due to consolidation of elections, the terms of office of incumbent Board members shall be extended to align with the next applicable election. (Elections Code 10404.5)

Elections Process and Procedures

CSBA NOTE: Any district that selects Option 2 or 3 should ensure that its decision is consistent with Elections Code 14025-14032 (the California Voting Rights Act (CVRA)), which prohibits the use of the "at-large" voting method for elections within jurisdictions with a history of "racially polarized voting" (i.e., difference between voters of a protected class and voters in the rest of the jurisdiction in the choice of candidates preferred).

OPTION 1: (Election by trustee area)

~~The district is divided into trustee areas and each trustee area shall be represented by a Board member who resides in and is elected by voters residing within that trustee area. Trustee areas shall be balanced by population as required by state and federal law.~~

~~Prior to March 1 following the year in which the results of each decennial federal census are released, the Board shall adjust the boundaries of the district's trustee areas based on population figures as validated by the Population Research Unit of the Department of Finance. (Education Code 5019.5).~~

OPTION 1 ENDS HERE

CSBA NOTE: Any district that selects Option 2 or 3 should ensure that its decision is consistent with Elections Code 14025-14032 (the California Voting Rights Act (CVRA)) which prohibits the use of the "at-large" voting method for elections within jurisdictions with a history of "racially polarized voting" (i.e., difference between voters of a protected class and voters in the rest of the jurisdiction in the choice of candidates preferred).

OPTION 2: (Election using "at large" voting method)

~~Board members may reside anywhere within the district's boundaries and shall be elected by all voters in the district.~~

OPTION 2 ENDS HERE

CSBA NOTE: The extent, if any, to which a district using the "from trustee area/hybrid" method (Option 3) is required to balance its trustee areas by population is unclear; see Dusch v. Davis.

OPTION 3: (Election from trustee area/hybrid method)

~~Each Board member shall reside within the trustee area that the Board member represents but shall be elected by all voters in the district.~~

OPTIONS 3 ENDS HERE

CSBA NOTE: The following paragraph is for districts using Option 2 or 3 and may be revised to reflect district practice. Such districts should periodically monitor the demographics within their geographical boundaries to ensure that no violation of the CVRA occurs. Any district found in violation of the CVRA could be held liable for attorneys' fees and legal costs. Elections Code 10010 requires that a prospective plaintiff send written notice to the district prior to filing a complaint alleging that the method of election violates the CVRA so that the district will have the chance to cure any potential violations before the commencement of litigation. Even if the district cures the alleged violations, it may be required to pay reasonable costs incurred in supporting the written notice.

To ensure ongoing compliance with the California Voting Rights Acts, the Board may review the district's Board election method to determine whether any modification is necessary due to changes in the district's population or any of its racial, color, or language minority group composition. The review shall be based on the Superintendent or designee's report to the Board after the release of each decennial federal census.

CSBA NOTE: Converting from an "at-large" (Option 2) to a "by trustee area" (Option 1) voting method involves complex issues of law regarding matters such as the redrawing of maps, required approvals, and transition dates. Elections Code 10010 requires the Board to hold hearings before and after drawing maps of the proposed district boundaries to allow for public input. If Board members will be elected at different times for staggered terms of office, hearings held after publishing the draft map(s) are required to include an opportunity for public input regarding the proposed sequence of elections.

When the district's election method is to be changed, the Board shall hold public hearings in accordance with Elections Code 10100 before adopting a resolution at an open meeting specifying the change(s), and shall, in accordance with Education Code 5019, obtain approval from the county committee on school district organization having jurisdiction over the district.

CSBA NOTE: The remainder of this section is for all districts. The Attorney General opined in 105 Ops.Cal.Atty.Gen. 182 (2022) that when the boundaries of a district's trustee areas are adjusted or the district changes from "at-large elections" to "by-trustee area elections," and a vacancy then arises in a seat held by a Board member whose term of office began prior to the change in boundaries or election method, the vacancy should be filled using the boundaries or election method by which the incumbent Board member was elected. Any district that has already adopted a "by- trustee" election method should revise the following paragraph accordingly.

The election method or trustee-area boundaries in effect at the beginning of a Board member's term shall be used when any vacancy that occurs during that term is to be filled, even if, during the term, the district has adopted "by- trustee area" election method or trustee area boundaries have been adjusted.

CSBA NOTE: Pursuant to Education Code 5091, as amended by SB 1061 (Ch. 831, Statutes of 2022), any petition for a special election must contain the county elections official's estimate of the cost of conducting the special election, expressed on a per-student basis.

Any petition for a special election ordered pursuant to Education Code 5091 shall contain the county election official's estimate of the cost of conducting the special election, expressed on a per-student basis. (Education Code 5091)

Campaign Conduct

CSBA NOTE: Education Code 35177 has long authorized boards, by resolution, to limit campaign expenditures and/or contributions for candidates in board elections. However, in June 2006, the U.S. Supreme Court held in Randall v. Sorrell that limits on campaign expenditures are unconstitutional and violate a candidate's right to free speech. The court did hold that limits on contributions to candidates could be constitutional if such limits are not overly restrictive, allow candidates to compete in the race, and do not operate to protect incumbents. However, because Education Code 35177 provides no mechanism for the district to enforce any contribution limits set by the Board, such limits would be completely voluntary, and other candidates and/or the Board would have no recourse in the event of noncompliance by a candidate. It is strongly recommended that, before adopting voluntary contribution limits under the authority granted in Education Code 35177, the Board consult CSBA District and County Office of Education Legal Services or district legal counsel, in order to ensure that the district's limits satisfy legal restrictions.

All candidates, including current Board members running as incumbents, shall abide by local, county, state, and federal requirements regarding campaign donations, funding, and expenditures.

CSBA NOTE: The following paragraph is optional. Government Code 85300 generally prohibits the expenditure of public funds for the purpose of seeking elective office. However, Government Code 85300 permits a candidate to expend or accept public funds for the purpose of seeking elective office if the Board establishes a dedicated fund for that purpose, provided that both (1) the public funds are available to all qualified, voluntarily participating candidates for the same office without regard to incumbency or political party preference, and (2) the Board has established criteria for determining a candidate's qualifications. For school board elections, candidate qualifications are specified in state law (see section "Board Member Qualifications" above), and districts should not establish additional qualification requirements.

A Board member shall not expend, and a candidate shall not accept, any public money for the purpose of seeking elective office. However, the district may establish a dedicated fund for those seeking election to the Board, provided that the funds are available to all candidates who are qualified pursuant to Education Code 35107 without regard to incumbency or political preference. (Government Code 85300)

CSBA NOTE: Pursuant to Elections Code 20440, county election officials are required to present each candidate running for public office with a voluntary Code of Fair Campaign Practices for the candidate to sign. The pledge states the candidate's intent to conduct the campaign openly and fairly and provides that the candidate may not use or permit negative prejudice based on another candidate's race, religion, physical or mental disability, sex, gender, gender identity, gender expression, sexual orientation, or any other prohibited category of discrimination listed in Government Code 12940. Although neither the district nor opposing candidates have authority to enforce the pledge if it is violated, a candidate's signature is a matter of public record. The following optional paragraph expresses the Board's desire that candidates for Board membership sign and abide by the terms of the pledge.

In order to help protect the public's trust in the electoral process as well as the public's confidence in the Board and district, the Board encourages all candidates to sign and adhere to the principles in the Code of Fair Campaign Practices pursuant to Elections Code 20440.

Statement of Qualifications

On the 125th day prior to the day fixed for the general district election, the Board secretary or ~~his/her~~ designee shall deliver a notice, bearing the secretary's signature and district seal, to the county elections official describing both of the following: (Elections Code 10509)

1. The elective offices of the district to be filled at the general election and which offices, if any, are for the balance of an unexpired term
2. Whether the district or the candidate is to pay for the publication of a statement of qualifications pursuant to Elections Code 13307

CSBA NOTE: Pursuant to Elections Code 13307, the candidate statement is limited to 200 words (Option 1 below), unless the Board has authorized an increase to a 400-word maximum (Option 2 below).

OPTION 1: (200 Words Limit)

Candidates for the Board may submit a candidate statement to the elections official for inclusion in the voter's pamphlet. Candidate statements shall be limited to no more than 200 words. (Elections Code 13307)

OPTION 1 ENDS HERE

OPTION 2: (400 Words Limit)

~~Candidates for the Board may submit a candidate statement to the elections official for inclusion in the voter's pamphlet. Candidate statements shall be limited to no more than 400 words. (Elections Code 13307)~~

OPTION 2 ENDS HERE

CSBA NOTE: The following optional paragraph is for use by any district that authorizes electronic distribution of candidate statements in addition to or instead of the mailed voter's pamphlet. Pursuant to Elections Code 13307, a voter may receive by mail a voter's pamphlet that contains candidate statements or, when authorized by the elections official, may opt to obtain the voter's pamphlet and related materials electronically (i.e., from the elections official's web site or via email). If a candidate chooses to submit a statement for electronic distribution only, it will not appear in the mailed voter's pamphlet.

When electronic distribution is authorized by the elections official, districts may choose, pursuant to Elections Code 13307, whether to permit Board candidates to prepare a statement for electronic distribution. The following paragraph may be revised to reflect district practice.

When the elections official allows for the electronic distribution of candidate statements, a candidate for the Board may, in addition to or instead of submitting a candidate statement for inclusion in the mailed voter's pamphlet, prepare and submit a candidate statement for electronic distribution.

CSBA NOTE: Prior to the beginning of the nominating period, Elections Code 13307 requires the Board to determine whether to have the district assume the costs of producing candidate statements or to charge candidates for the costs, regardless of whether the statements are for hard copy or electronic distribution. In 85 Ops.Cal.Atty.Gen. 49 (2002), the Attorney General opined that Elections Code 13307, which authorizes the district to pay for the distribution of candidate statements for nonpartisan elective offices, does not conflict with Education Code 7054, which prohibits the use of district resources for campaign purposes. According to the Attorney General, distributing campaign statements cannot be considered campaigning for any particular candidate in a partisan manner so as to conflict with the Education Code prohibition.

Option 1 below is for districts that assume the costs associated with producing candidate statements, and Option 2 is for districts that charge candidates for the costs. The following options may be revised to reflect the method of distribution (i.e., electronic and/or hard copy) used by the district.

OPTION 1: (Candidate Statement Paid by District)

~~The district shall pay the cost of printing, handling, translating, mailing, and/or electronically distributing candidate statements filed pursuant to Elections Code 13307.~~

OPTION 1 ENDS HERE

OPTION 2: (Candidate Statement Paid by Candidate)

The district shall assume no part of the cost of printing, handling, translating, mailing, or electronically distributing candidate statements filed pursuant to Elections Code 13307. As a condition of having candidate statements included in the hard copy and/or electronic voter's pamphlet, the district may require candidates to pay their estimated pro rata share of these costs to the district in advance pursuant to Elections Code 13307.

OPTION 2 ENDS HERE

Tie Votes in Board Member Elections

CSBA NOTE: Education Code 5016 requires the Board to decide, before conducting any election, whether a potential tie will be resolved by lot or by a runoff election. Option 1 provides for the use of lots to determine the winner in case of a tie in every election, Option 2 provides for a runoff election in every election, and Option 3 is for use by districts that will make this determination prior to each election.

Education Code 5016 requires the County Superintendent of Schools to provide certification of a tie vote in an election to the district Board.

OPTION 1: (Tie Decided by Lot)

Whenever a tie makes it impossible to determine which of two or more candidates has been elected to the Board, the Board shall immediately notify the candidates who received the tie votes of the time and place where the candidates or their representatives should appear before the Board. The Board at that time shall determine the winner by lot. (Education Code 5016)

OPTION 1 ENDS HERE

OPTION 2: (Tie Decided by Runoff Election)

~~Whenever a tie makes it impossible to determine which of two or more candidates has been elected to the Board, the Board shall schedule a runoff election in accordance with law. (Education Code 5016)~~

OPTION 2 ENDS HERE

OPTION 3: (Tie Decided Based on Board Determination Prior to Each Election)

~~Before each election, the Board shall decide whether to resolve a potential tie by lot or by a runoff election. If the Board has decided to resolve a tie by lot, the Board shall, immediately after the election, notify the candidates who received the tie votes of the time and place where the candidates or their representatives should appear before the Board. The Board at that time shall determine the winner by lot. If the Board has decided to resolve a tie with a runoff election, the Board shall schedule the runoff election in accordance with law. (Education Code 5016)~~

OPTION 3 ENDS HERE

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
Bylaw adopted: April 10, 2007
revised: January 13, 2009
revised: September 10, 2013
revised: August 8, 2017
renamed: September 13, 2022
revised: ??, 2023

Board Policy Manual
Sierra County/Sierra-Plumas Joint Unified School District

Board Bylaws**Bylaw 9223: Filling Vacancies****Events Causing a Vacancy**

A vacancy on the Governing Board of Education may ~~occur~~ arise from any of the following events:

1. The death of an incumbent- (Government Code 1770)
2. The adjudication pursuant to a quo warranto proceeding declaring that an incumbent is physically or mentally incapacitated due to disease, illness, or accident and that there is reasonable cause to believe that the incumbent will not be able to perform the duties of his/herthe office for the remainder of his/herthe term- (Government Code 1770)
3. A Board member's resignation- (Government Code 1770)
 1. A vacancy resulting from resignation occurs when the written resignation is filed with the County Superintendent of Schools having jurisdiction over the district, except where a deferred effective date is specified in the resignation so filed, in which case the resignation shall become operative on that date.- A Board member may not defer thean effective date of his/her resignation for more than 60 days after he/she filethe date the resignation is filed with the County Superintendent. Upon being filed with the County Superintendent, a written resignation, whether specifying a deferred effective date or otherwise, shall be irrevocable.- (Education Code 5090, 5091)
4. A Board member's removal from office, including by recall- (Elections Code ~~1138411000~~; Government Code 1770)
5. A Board member's ceasing to be a resident of the district- (Government Code 1770)

CSBA NOTE: The following paragraph is for use by districts that have established trustee areas. In 105 Ops.Cal.Atty.Gen 182 (2022), the Attorney General has opined that when the boundaries of a district's trustee areas are adjusted or the district changes from "at-large elections" to "by-trustee area elections," and a vacancy ~~on the Board also occurs when~~ then arises in a seat held by a Board member whose term of office began prior to the change in boundaries or election method, the vacancy should be filled using the boundaries or election method by which the incumbent Board member was elected. See BB 9220 - Governing Board Elections.

- 3.6. A Board member ceases to inhabit the trustee area ~~which he/she represents~~represented on the Board- (58 Ops.Cal.Atty.Gen. 888 (1975))
- 4.7. A Board member's absence from the state for more than 60 days, except in the following situations:- (Government Code 1064, 1770)

- a. Upon district business with the approval of the Board
-
- ~~b.~~ b. -With the consent of the Board for an additional period not to exceed a total absence of 90 days
- ~~b.c.~~ b.c. In the case of illness or other urgent necessity, and upon a proper showing thereof, the time limited for absence from the state may be extended by the Board.
- ~~d.~~ d. For federal military deployment, not to exceed an absence of a total of six months, as a member of the armed forces of the United States or the California National Guard

If the absence of the Board member for this purpose exceeds six months, the Board may approve an additional six-month absence upon a showing that there is a reasonable expectation that the member will return within the second six-month period, and the Board may appoint an interim member to serve ~~in~~ his/her ~~during the~~ absence.- If two or more members of the Board are absent by reason of these circumstances, and those absences result in the inability to establish a quorum at a regular meeting, the Board may immediately appoint one or more interim members as necessary to enable the Board to conduct business and discharge its responsibilities.- The term of an interim member appointed in these circumstances shall not extend beyond the return of the absent Board member or beyond the next regularly scheduled election for that office, whichever occurs first.

- ~~5.8.~~ 5.8. A Board member's ceasing to discharge the duties of his/her ~~the~~ office for the period of three consecutive months, except when prevented by illness or when absent from the state with the permission required by law- (Government Code 1770)

CSBA NOTE: Board members forfeit office and, in some cases, are disqualified from holding public office upon conviction of designated crimes as specified in the Constitution and various other state laws. Examples of crimes that result in forfeiture of office include, but are not limited to, convictions for felonies, offenses that involve a violation of official duties, bribery, selling appointments, intoxication in the discharge of official duties, misuse of public funds, conflict of interest violations, and a false claim of receipt of any military decoration or medal.

- ~~6.9.~~ 6.9. A Board member's conviction of a felony or any offense involving a violation of his/her official duties or conviction of a designated crime resulting in a forfeiture of office- (Government Code 1770, 3000-3003)
- ~~7.10.~~ 7.10. A Board member's refusal or neglect to file his/her ~~the~~ required oath within the time prescribed- (Government Code 1770)
- ~~8.11.~~ 8.11. The decision of a competent tribunal declaring void a Board member's election or appointment- (Government Code 1770)
-
- ~~9.~~ 9. ~~The making of an order vacating a Board member's office or declaring the office vacant when the Board member fails to furnish an additional or supplemental~~

~~bond (Government Code 1770)~~

- ~~10.12.~~ A Board member's commitment to a hospital or sanitarium as a drug addict, dipsomaniac, inebriate, or stimulant addict by a court of competent jurisdiction, in which case the office shall not be deemed vacant until the order of commitment has become final- (Government Code 1770)

CSBA NOTE: Pursuant to Education Code 5090, a vacancy is declared when there has been a "failure to elect," meaning that the County Registrar of Voters has determined that an election will not be held because either no candidate or an insufficient number of candidates have filed to run for a Board seat(s). Education Code 5328 authorizes the Board to make an appointment in such circumstances.

- ~~11.13.~~ A "failure to elect" in which no candidate or an insufficient number of candidates have filed to run for a Board seat(s)- (Education Code 5090, 5326, 5328)

Timelines for Filling a Vacancy

When a vacancy occurs, the Board shall take the following action, as appropriate:

1. When a vacancy occurs within four months of the end of a Board member's term, the Board shall take no action.- (Education Code 5093)

CSBA NOTE: Pursuant to Education Code 5091, when a vacancy occurs or when a deferred resignation has been filed four or more months before the end of a Board member's term, the Board shall take action, as specified below. In the event that the Board fails to make a provisional appointment or order an election within 60 days, the County Superintendent of Schools must call an election to fill the vacancy.

- ~~1.2.~~ When a vacancy occurs from six months to 130 days before a regularly scheduled Board election at which the position is not scheduled to be filled, a special election to fill the position shall be consolidated with the regular election.- The person so elected shall take office at the first regularly scheduled Board meeting following the certification of the election and shall serve only until the end of the term of the position which ~~he/she~~the person was elected to fill.- (Education Code 5093)
3. When a vacancy occurs outside of the statutory time windows identified in Items #1 and #2 above, the Board shall, within 60 days of the date of the vacancy or the filing of the member's deferred resignation, either order an election or make a provisional appointment. (Education Code 5091, 5093)

Eligibility

CSBA NOTE: Persons applying or nominated for a Board position must meet the legal qualifications for Board members as detailed in Education Code 35107. Education Code 35107 also provides that a district employee appointed or elected to the Board must resign from district employment before being sworn in or the employment will be automatically terminated upon being sworn into office. See BB 9220 - Governing Board Elections.

In order to be appointed or elected to fill a vacancy on the Board, a person must meet the eligibility requirements specified in Education Code 35107. ~~All potential candidates shall submit to fingerprinting, as needed at their expense to ensure eligibility described in BB 9220 - Governing Board Elections.~~

Provisional Appointments

CSBA NOTE: The following optional paragraph should be modified to reflect district practice. The Board is authorized to make a provisional appointment to fill a vacancy pursuant to Item #3 in the section "Timelines for Filling a Vacancy" above. The law does not specify procedures for making provisional appointments for vacancies caused by reasons other than a failure to elect; however, such procedures must comply with the requirements of the Brown Act (Government Code 54950-54963). Secret ballots are prohibited by Government Code 54953. In addition, only an individual who meets the eligibility requirements specified in Education Code 35107 may be appointed to fill a vacancy.

See CSBA's publication, "Filling a Board Vacancy" for additional information about provisional appointments, including sample questions for interviewing and evaluating candidates.

When authorized by law to make a provisional appointment to fill a vacancy on the Board, the Board shall advertise in the local media to solicit candidate applications or nominations. A committee consisting of less than a quorum of the Board shall ensure that applicants are eligible for Board membership and announce the names of the eligible candidates. The Board shall interview the candidates at a public meeting, accept oral or written public input, and select the provisional appointee by a majority vote.

Within 10 days after the appointment is made, the Board shall post notices of the actual vacancy, or the filing of a deferred resignation, and the provisional appointment.- The notice shall be published in the local newspaper pursuant to Government Code 6061 and posted in at least three public places within the district. (Education Code 5092)

The notice shall contain: (Education Code 5092)

1. The date of the occurrence of the vacancy or the date of the filing of, and the effective date of, the resignation
2. The full name of the appointee
3. The date of appointment
4. A statement notifying the voters that unless a petition calling for a special election pursuant to Education Code 5091 is filed in the office of the County Superintendent within 30 days of the provisional appointment, it shall become an effective appointment

The person appointed shall hold office until the next regularly scheduled election for district Board members and shall be afforded all the powers and duties of a Board member upon appointment.- (Education Code 5091)

CSBA NOTE: Pursuant to Education Code 5091, the County Superintendent of Schools is required to terminate a provisional appointment and order a special election if, within 30 days of the appointment, a petition requesting a special election to fill the vacancy is submitted by registered voters. Pursuant to Education Code 5091, as amended by SB 1061 (Ch. 831, Statutes of 2022), any such petition for a special election must contain the county elections official's estimate of the cost of conducting the special election, expressed on a per-student basis. Education Code 5091, as amended, also requires such special election to be conducted not less than 88, nor more than 125, days following the County Superintendent's order of the election, unless the election may be consolidated with a regularly scheduled election which is to take place within 180 days after the issuance of the County Superintendent's order. For the conduct of Board elections, See BB 9220 - Governing Board Elections.

If within 30 days of the Board's appointment, registered voters of the district or, where elections are by trustee areas, of the trustee area submit a petition for special election which the County Superintendent determines to be legally sufficient, the provisional appointment is terminated, and a special election shall be held in accordance with Education Code 5091 to fill the vacancy.

Appointment Due to Failure to Elect

CSBA NOTE: The following procedure applies when an appointment is being made because of a failure to elect pursuant to Education Code 5090, 5326, and 5328 (Item #12 in section entitled "Events Causing a Vacancy" above).

When a vacancy occurs because no candidate or an insufficient number of candidates have been nominated (i.e., a failure to elect) and a district election will not be held, the Board shall appoint a qualified person to the office.- This appointment shall be made at a meeting prior to the day fixed for the election and the appointee shall be seated at the organizational meeting as if elected at the district election.- (Education Code 5328)

When an appointment is being made because of a failure to elect, the district shall publish a notice once in a newspaper of general circulation published in the district, or if no such newspaper exists, in a newspaper having general circulation within the district.- This notice shall state that the Board intends to make an appointment and shall inform persons of the procedure available for applying for the appointment.- (Education Code 5328.5)

The procedure for selecting and interviewing candidates shall be the same as the procedures for "Provisional Appointments," as specified above.

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

Bylaw adopted: April 10, 2007

revised: November 13, 2007

revised: February 14, 2012

revised: October 14, 2014

revised: November 12, 2019

revised: ??, 2023

Annual Review per Ed Code 35160.5 – June 21, 2023

5116.1—Intradistrict Open Enrollment

1. Board Policy
2. Administrative Regulation
3. Exhibit (1)
4. Exhibit (2)

6145—Extracurricular and Cocurricular Activities

1. Board Policy
2. Administrative Regulation

Policy 5116.1: Intradistrict Open Enrollment

Status: ADOPTED

Original Adopted Date: 04/10/2007 | **Last Revised Date:** 01/14/2020 | **Last Reviewed Date:** 01/14/2020

The Board of Education desires to provide enrollment options that meet the diverse needs and interests of district students and parents/guardians, while also maximizing the efficient use of district facilities and resources. The Superintendent or designee shall establish procedures for the selection and transfer of students among district schools in accordance with law, Board policy, and administrative regulation.

The parents/guardians of any student who resides within district boundaries may apply to enroll their child in any district school, regardless of the location of their residence within the district. (Education Code 35160.5)

The Board shall annually review this policy. (Education Code 35160.5, 48980)

Enrollment Priorities

No student currently residing within a school's attendance area shall be displaced by another student transferring from outside the attendance area. (Education Code 35160.5)

The Superintendent or designee shall grant priority for the enrollment of a student in a district school outside of the student's attendance area, if the student:

1. Is enrolled in a district school designated by the California Department of Education (CDE) as "persistently dangerous" (20 USC 7912; 5 CCR 11992)
2. Is a victim of a violent crime while on school grounds (20 USC 7912)
3. Is a victim of an act of bullying committed by another district student, as determined through an investigation following the parent/guardian's submission of a written complaint with the school, district, or local law enforcement agency pursuant to Education Code 234.1 (Education Code 46600)

If the district school requested by the student is at maximum capacity, the Superintendent or designee shall accept an intradistrict transfer request for another district school. (Education Code 46600)

4. Is currently enrolled in a district school identified by CDE for comprehensive support and improvement, with priority given to the lowest academically achieving students from low-income families as determined pursuant to 20 USC 6313(a)(3) (20 USC 6311)
5. Is experiencing special circumstances that might be harmful or dangerous to the student in the current attendance area, including, but not limited to, threats of bodily harm or threats to the emotional stability of the student. Any such student may transfer to a district school that is at capacity and otherwise closed to transfers. To grant priority under these circumstances, the Superintendent or designee must have received either:
(Education Code 35160.5)
 - a. A written statement from a representative of an appropriate state or local agency, including, but not necessarily limited to, a law enforcement official or a social worker, or a properly licensed or registered professional, including, but not necessarily limited to, a psychiatrist, psychologist, marriage and family therapist, clinical social worker, or professional clinical counselor
 - b. A court order, including a temporary restraining order and injunction
6. Is a sibling of another student already attending that school
7. Has a parent/guardian whose primary place of employment is that school

Application and Selection Process

In order to ensure that priorities for enrollment in district schools are implemented in accordance with law and Board policy, applications for intradistrict open enrollment shall be submitted between May 1 and June 30 of the school year preceding the school year for which the transfer is requested.

The Superintendent or designee shall calculate each school's capacity in a nonarbitrary manner using student

enrollment and available space. (Education Code 35160.5)

Except for the enrollment priorities listed above, the Superintendent or designee shall use a random, unbiased selection process to determine which students shall be admitted whenever a district school receives admission requests that are in excess of the school's capacity. (Education Code 35160.5)

Enrollment decisions shall not be based on a student's academic or athletic performance. However, existing entrance criteria may be used for enrolling students in specialized schools or programs, provided that the criteria are uniformly applied to all applicants. In addition, academic performance may be used to determine eligibility for, or placement in, programs for gifted and talented students. (Education Code 35160.5)

Transportation

In general, the district shall not be obligated to provide transportation for students who attend school outside their attendance area.

However, upon parent/guardian request, the district shall provide transportation assistance to any student who is eligible for free or reduced-price meals and whose enrollment in a district school outside the student's attendance area is a result of being a victim of bullying. (Education Code 46600)

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
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Regulation 5116.1: Intradistrict Open Enrollment

Status: ADOPTED

Original Adopted Date: 04/10/2007 | **Last Revised Date:** 01/14/2020 | **Last Reviewed Date:** 01/14/2020

Transfers for Victims of a Violent Criminal Offense

Within a reasonable amount of time, not to exceed 14 calendar days, after it has been determined that a student has been the victim of a violent criminal offense while on school grounds, the student's parents/guardians shall be offered an option to transfer their child to an eligible school identified by the Superintendent or designee. In making the determination that a student has been a victim of a violent criminal offense, the Superintendent or designee shall consider the specific circumstances of the incident and consult with local law enforcement as appropriate. Examples of violent criminal offenses include, but are not limited to, attempted murder, battery with serious bodily injury, assault with a deadly weapon, rape, sexual battery, robbery, extortion, or hate crimes.

The Superintendent or designee shall consider the needs and preferences of the affected student and parent/guardian in making the offer. If the parent/guardian elects to transfer the student, the transfer shall be completed as soon as practicable.

Transfers from a "Persistently Dangerous" School

Upon receipt of notification from the California Department of Education (CDE) that a district school has been designated as "persistently dangerous," intradistrict transfers shall be granted as follows:

1. Within 10 days of receipt of the notification from CDE, the Superintendent or designee shall provide parents/guardians of students attending the school with notice of the school's designation. Along with this notification, or at least 14 calendar days before the start of the school year, the Superintendent or designee shall provide a list of other district schools to which any student of the school that is designated as persistently dangerous may transfer.
2. Parents/guardians who desire to transfer their child out of the school shall provide a written response to the Superintendent or designee and shall rank-order their preferences from among all schools identified by the Superintendent or designee as eligible to receive transfer students.
3. The Superintendent or designee shall consider the needs and preferences of students and parents/guardians before making an assignment, but is not obligated to accept the parent/guardian's preference if the assignment is not feasible due to space constraints or other considerations. The Superintendent or designee shall notify the parents/guardians of the assigned school.
4. For students whose parents/guardians accept the offer, the transfer shall be made as quickly as possible. If the parents/guardians decline the assigned school, the student may remain in the current school.

The transfer shall remain in effect as long as the student's school of origin is identified as "persistently dangerous." The Superintendent or designee may choose to make the transfer permanent based on the educational needs of the student, parent/guardian preferences, and other factors affecting the student's ability to succeed if returned to the school of origin.

The Superintendent or designee shall cooperate with neighboring districts to develop an interdistrict transfer program in the event that space is not available in a district school.

Other Intradistrict Open Enrollment

Except for transfers for victims of a violent crime and from a "persistently dangerous school," the following procedures shall apply to intradistrict open enrollment:

1. The Superintendent or designee shall identify those schools which may have space available for additional students. A list of those schools and open enrollment applications shall be available at each school site, the district office, and on the district's web site.
2. After the enrollment priorities have been applied in accordance with Board policy, if there are more requests for a particular school than there are spaces available, a random drawing shall be held from the applicant pool. A waiting list shall be established to indicate the order in which applicants may be accepted if openings occur

during the year. Late applicants shall not be added to the waiting list for the current year but shall instead wait for a subsequent lottery.

3. The Superintendent or designee shall provide written notification to applicants as to whether their applications have been approved, denied, or placed on a waiting list. If the application is denied, the reasons for denial shall be stated.
4. Approved applicants must confirm their enrollment within 10 school days.

Any student who is granted a transfer out of a school that had been identified by CDE for comprehensive support and improvement shall be allowed to remain in the school of enrollment until completing the highest grade offered at that school. (20 USC 6311)

A student granted intradistrict enrollment under other circumstances shall not be required to reapply for readmission but may be subject to displacement due to excessive enrollment.

Any complaints regarding the open enrollment process shall be submitted in accordance with the applicable complaint procedure.

Notifications

Notifications shall be sent to parents/guardians at the beginning of each school year describing all current statutory attendance options and local attendance options available in the district. Such notification shall include: (Education Code 35160.5, 48980)

1. All options for meeting residency requirements for school attendance
2. Program options offered within local attendance areas
3. A description of any special program options available on both an interdistrict and intradistrict basis
4. A description of the procedure for application for alternative attendance areas or programs and the appeals process available, if any, when a change of attendance is denied
5. A district application form for requesting a change of attendance
6. The explanation of attendance options under California law as provided by CDE

SIERRA COUNTY OFFICE OF EDUCATION
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Exhibit (PDF) 5116.1-E PDF(1): Intradistrict Open Enrollment

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See PDF on the next page.

Sierra County/Sierra-Plumas Joint USD

Students

Exhibit (1) 5116.1 – Intradistrict Open Enrollment

PARENTAL NOTIFICATION: OPTION TO TRANSFER FROM A PERSISTENTLY DANGEROUS SCHOOL

Dear Parents/Guardians:

The California Department of Education has designated the _____ School as a "persistently dangerous" school based on state criteria which include expulsion rates for certain types of offenses, gun-free schools violations and violent criminal offenses committed on school property.

Federal law requires that all parents/guardians of students in this school be offered an opportunity to transfer their children to another eligible district school or charter school which has not been so designated. Such transfers would take effect on [date].

The following schools are available to accept transfers:

Other district schools may not appear on this list because either (1) they also have been identified as "persistently dangerous," or (2) the Superintendent has determined that all transfer requests can be accomplished among the above schools.

Information about each available school is enclosed, including information on academic achievement.

If you decide you want to transfer your child, please submit your top [number] choices of schools on the enclosed form by [date] to the [district office or the principal at your child's school]. It cannot be guaranteed that your first choice will be available, but your preferences will be considered.

If you choose to transfer your child, you will be expected to provide or arrange for transportation to and from the child's school. As funds and space permit, transportation may be provided upon request, with priority given to students with the greatest financial need.

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
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Exhibit (PDF) 5116.1-E PDF(2): Intradistrict Open Enrollment

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See PDF on the next page.

Sierra County/Sierra-Plumas Joint USD

Students

Exhibit (2) 5116.1 – Intradistrict Open Enrollment

PARENT/GUARDIAN TRANSFER REQUEST FROM A "PERSISTENTLY DANGEROUS" SCHOOL

Instructions: To request a transfer for your child out of a school that has been designated as "persistently dangerous," please complete the following form and return it by [return date] to the [district office or to your child's school]. You will be notified by [date] regarding your child's school assignment for the next school year and your options if you decide to decline the school assignment at that time.

Child's Name: _____
Parent/Guardian's Name: _____ Signature: _____
School Child Currently Attends: _____

Please write numbers in the boxes below to rank your top [number] choices of available schools:

? _____ [school name] _____
? _____ [school name] _____
? _____ [school name] _____

If you have any questions, please contact [name] at [phone number].

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
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Policy 6145: Extracurricular And Cocurricular Activities

Status: ADOPTED

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The Board of Education recognizes that extracurricular and cocurricular activities enrich the educational and social development of students and enhance students' feelings of connectedness with the schools. The district shall encourage and support student participation in extracurricular and cocurricular activities without compromising the integrity and purpose of the educational program.

Prerequisites for student participation in extracurricular and cocurricular activities shall be limited to those that have been demonstrated to be essential to the success of the activity. No extracurricular or cocurricular program or activity shall be provided or conducted separately on the basis of any actual or perceived characteristic listed as a prohibited category of discrimination in state or federal law, nor shall any student's participation in an extracurricular or cocurricular activity be required or refused on those bases. (5 CCR 4925)

Any complaint alleging unlawful discrimination in the district's extracurricular or cocurricular programs or activities shall be filed in accordance with BP/AR 1312.3 - Uniform Complaint Procedures.

Unless specifically authorized by law, no student shall be charged a fee for his/her participation in educational activities, including extracurricular and cocurricular activities and materials or equipment related to such activities. (Education Code 49010, 49011)

Eligibility Requirements

To be eligible to participate in extracurricular and cocurricular activities, students in grades 7 through 8 must demonstrate weekly satisfactory academic progress including but not limited to:

1. Maintenance of a grade report that reflects no "F" or failing grade.
 - a. Students may practice with an "F" grade but are not allowed to participate in games, tournaments, or travel with the team.

To be eligible to participate in extracurricular and cocurricular activities, students in grades 9 through 12 must demonstrate satisfactory educational progress in the previous grading period, including, but not limited to: (Education Code 35160.5)

1. Maintenance of a minimum of 2.0 grade point average on a 4.0 scale with no "F" grade(s) in all enrolled classes
2. Maintenance of minimum progress toward meeting high school graduation requirements

The Superintendent or designee may grant ineligible students a probationary period not to exceed one semester. Students granted probationary eligibility must meet the required standards by the end of the probationary period in order to remain eligible for participation. (Education Code 35160.5)

Any decision regarding the eligibility of a homeless student, foster youth, or child of an active duty military family for extracurricular or cocurricular activities shall be made by the Superintendent or designee in accordance with Education Code 48850 and 49701.

The Superintendent or designee may revoke a student's eligibility for participation in extracurricular and cocurricular activities when the student's poor citizenship is serious enough to warrant loss of this privilege.

Student Conduct at Extracurricular/Cocurricular Events

When attending or participating in extracurricular and cocurricular activities on or off campus, district students are subject to district policies and regulations relating to student conduct. Students who violate district policies and regulations may be subject to discipline including, but not limited to, suspension, expulsion, transfer to alternative programs, or denial of participation in extracurricular or cocurricular activities in accordance with Board policy and administrative regulation. When appropriate, the Superintendent or designee shall notify local law enforcement.

Annual Policy Review

The Board shall annually review this policy and implementing regulations. (Education Code 35160.5)

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

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Definitions

For purposes of applying eligibility criteria for student participation, extracurricular and cocurricular activities shall be defined as follows: (Education Code 35160.5)

1. Extracurricular activities are not part of the regular school curriculum, are not graded, do not offer credit, do not take place during classroom time, and have all of the following characteristics:
 - a. The program is supervised or financed by the school district.
 - b. Students participating in the program represent the school district.
 - c. Students exercise some degree of freedom in the selection, planning, or control of the program.
 - d. The program includes both preparation for performance and performance before an audience or spectators.
2. Cocurricular activities are programs that may be associated with the curriculum in a regular classroom.

An activity is not an extracurricular or cocurricular activity if either of the following conditions applies: (Education Code 35160.5)

1. It is a teacher-graded or required program or activity for a course which satisfies the entrance requirements for admission to the California State University or the University of California.
2. It is a program that has as its primary goal the improvement of academic or educational achievement of students.

Eligibility Requirements

Grades 7-8

The grade point average (GPA) used to determine eligibility shall be based on the grades entered into the district's attendance/grading program on a designated day of every school week, i.e., Tuesday.

Grades 9-12

The grade point average (GPA) used to determine eligibility for extracurricular and cocurricular activities shall be based on grades of the last previous grading period during which the student attended class at least a majority of the time. If a student was not in attendance for all, or a majority of, the grading period due to absences excused by the school for reasons such as serious illness or injury, approved travel, or work, the GPA used to determine eligibility shall be the grading period immediately prior to the excluded grading period(s). (Education Code 35160.5)

When a student becomes ineligible to participate in extracurricular or cocurricular activities in the upcoming grading period, or when he/she is subject to probation, the principal or designee shall provide written notice to the student and his/her parent/guardian.

Supervision

All extracurricular activities conducted under the name or auspices of a district school or any class or organization of the school, regardless of where the activities are held, shall be under the direct supervision of certificated employees. (5 CCR 5531)

Any noncertificated person working with students in a district-sponsored extracurricular student activity program shall possess an Activity Supervisor Clearance Certificate from the Commission on Teacher Credentialing or shall have cleared a Department of Justice and Federal Bureau of Investigation criminal background check prior to beginning his/her duties, in accordance with BP 4127/4227/4327 - Temporary Athletic Team Coaches. (Education Code 49024)

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