

RIVER DELTA UNIFIED SCHOOL DISTRICT

Notice of a Regular Meeting of the Board of Trustees

By Order of the President of the Board of Trustees, this is a Call for the Regular Meeting of the Board of Trustees of the River Delta Unified School District to be held:

Important Notice

March 8, 2022 – General Open Session – 6:30pm

Walnut Grove Elementary School • 14181 Grove Street, Walnut Grove, CA

A copy of the full agenda (with backup documents but without confidential closed session items) is available for public review at the District Office, 445 Montezuma St., Rio Vista, California, at least 72 hours prior to the announced meeting of the Board of Trustees or online at <http://riverdelta.org> under the heading: Board of Trustees

Listen in English: Meeting ID: 997 1558 1161 Passcode: 546586

REGULAR MEETING AGENDA

1. Call the Open Session to Order (@ 5:30 p.m.)
2. Roll Call
Member Riley __; Member Casillas __; Member Lamera __; Member Apel __; Member Jelly __; Member Mahoney __; Member Stone __
3. Review Closed Session Agenda (see attached agenda)
 - 3.1 Announce Closed Session Agenda
 - 3.2 Public Comment on Closed Session Agenda Items Only
4. Approve Closed Session Agenda and Adjourn to the **Closed Session (@5:35 p.m.)**
Motioned: _____ Second: _____ Ayes: _____ Noes: _____ Absent: _____ Time: _____
5. Reconvene to Open Session (@ approx. 6:30 p.m.) Time: _____
 - 5.1 Retake Roll Call
Member Riley __; Member Casillas __; Member Lamera __; Member Apel __; Member Jelly __; Member Mahoney __; Member Stone __
 - 5.2 Pledge of Allegiance
6. Report of Action taken, if any, during the Closed Session (Government Code Section 54957.1) – Board President Stone
7. Review and Approve the **Open Session** Agenda
Motioned: _____ Second: _____ Ayes: _____ Noes: _____ Absent: _____
8. **Public Comment: Anyone may address the Board at this time regarding any subject that is within the Board's subject-matter jurisdiction which is not on this night's agenda** [Government Code Section 54954.3 and Education Code Sections 35145.5 and 72121.5]. **However, please hold your comments on a specific item listed until it is brought up for discussion. However, understand the Board may not act on any item which is not listed on this agenda** (except as authorized by Government Code Section 54954.2). (BB9323) **Individual speakers shall be allowed three minutes to address the Board on any non-agendized item. The Board shall limit the total time for public presentation and input on all items to a maximum of 20 minutes.** With Board consent, the Board President may increase or decrease the time allowed for public comment, depending on the topic and the number of persons wishing to be heard and the overall length of the agenda. The Board President may take a poll of speakers for or against a particular issue and may ask that additional persons speak only if they have something new to add. (BB 9323) Anyone may appear at the Board meeting to testify in support of, or in opposition to, any item on this agenda being presented to the Board for consideration. {If you wish to have an item placed on the agenda for discussion and/or action by the Board, you must notify the Board Secretary/Superintendent in writing no later than ten working days prior to a regularly scheduled Board meeting requesting permission. After the Superintendent's Cabinet has met, you will be notified of their decision.}

9. **Reports, Presentations, Information**

- 9.1 Board Member(s) and Superintendent Report(s) and/or Presentation(s) –
 - 9.1.1 Board Members’ report(s)
 - 9.1.2 Superintendent Wright’s report(s)
- 9.2 Business Services’ Reports and/or Presentations on: Routine Restricted Maintenance; Deferred Maintenance; Maintenance and Operations; Transportation Department; Food Services Department; District Technology; and District Budget – Tammy Busch, Chief Business Officer; Ken Gaston, Director of MOT
 - 9.2.1 Monthly Financial Report – Tammy Busch, Chief Business Officer
 - 9.2.1.1 ADA/Enrollment Report – Tammy Busch, Chief Business Officer
 - 9.2.1.2 A Representative from Crowe LLP to present River Delta Unified School District’s 2020- 2021 Audit Reports
 - 9.2.1.3 Measures J & K Bond Program Update and Presentation, Process Moving Forward, Timetable, Budget Overview, and Initial Project List for Consideration – Tammy Busch, Chief Business Officer and Representative from RGM Kramer, Inc.
 - 9.2.2 Maintenance, Operations & Transportation Update, Ken Gaston, Director of MOT
- 9.3 Education Services’ and Special Education Reports and/or Presentation(s) - Nicole Latimer, Chief Educational Services Officer
 - 9.3.1 Educational Services Update – Nicole Latimer, Chief Educational Services Officer
 - 9.3.2 Special Education Update – Nicole Latimer, Chief Educational Services Officer
- 9.4 River Delta Unified Teachers Association (RDUTA) Update – Alyson Stiles, RDUTA President
- 9.5 California State Employees Association (CSEA) Chapter #319 Update – CSEA Representative
- 9.6 Hold a Public Hearing to “Sunshine” the River Delta Unified School District’s Negotiation Proposals to the River Delta Unified Teachers’ Association for 2021-2022 – Katherine Wright, Superintendent

Open Public Hearing _____pm Public Comments: Close Public Hearing: _____
- 9.7 Hold a Public Hearing to “Sunshine” the River Delta Unified Teachers’ Association Negotiation Proposals to the River Delta Unified School District for 2021-2022 – Peter Hamilton, RDUTA Lead Negotiator

Open Public Hearing _____pm Public Comments: Close Public Hearing: _____pm

10. **Consent Calendar**

All matters listed under the Consent Calendar are to be considered routine action and all will be enacted by one motion. There will be no separate discussion of these items unless a member of the Board of Trustees requests that specific items to be removed from the Consent Calendar for separate action. Any items removed will be considered for separate action after the motion to approve the Consent Calendar.

- 10.1 Approve Board Minutes
 - Regular Meeting of the Board – February 15, 2022
 - Special Meeting of the Board – February 28, 2022
- 10.2 Receive and Approve Monthly Personnel Report - As of March 8, 2022
- 10.3 Request to Approve District’s Monthly Expenditure Report
 - February 2022
- 10.4 Request to Approve the Parent Teacher Club Fundraising Events for D.H White Elementary School – Nicolas Casey
- 10.5 Request to Approve the Agreement for Services with Signal Vine to Provide Communication and Engagement with Adult Students for Wind River High School (Adult Education) – Nicholas Casey, Principal

Motioned: _____ Second: _____ Ayes: _____ Noes: _____ Absent: _____

Action Items -- Individual speakers shall be allowed two minutes to address the Board on any agenda item. The Board may limit the total time for public input on each agenda item to 20 minutes. With Board consent, the Board President may increase or decrease the time allowed for public comment, depending on the topic and the number of persons wishing to be heard and the overall length of the agenda. The Board President may take a poll of speakers for or against a particular issue and may ask that

additional persons speak only if they have something new to add. (BB 9323) Anyone may appear at the Board meeting to testify in support of, or in opposition to, any item on this agenda being presented to the Board for consideration. Procedures for Public comment will follow the same process as in number 8.

11. Request to Accept and Approve the Audit Report of Crowe LLP, Independent Auditor, for Fiscal Year 2020-2021 – Tammy Busch, Chief Business Officer
Motioned: _____ Second: _____ Ayes: _____ Noes: _____ Absent: _____
12. Request to Approve the Second Interim Financial Report for 2021-2022 – Tammy Busch, Chief Business Officer
Motioned: _____ Second: _____ Ayes: _____ Noes: _____ Absent: _____
13. Request to Approve the First and Final Reading of Updated Board Policy 3555 – Nutrition Program Compliance, Due to New Legislation – Tammy Busch, Chief Business Officer
Motioned: _____ Second: _____ Ayes: _____ Noes: _____ Absent: _____
14. Request to Approve the Second and Final Reading of the Updated or New Board Policies, Administrative Regulations and Exhibits Due to New Legislation, Mandated Language and/or Citation Revisions as of December 2021 - Katherine Wright, Superintendent
Motioned: _____ Second: _____ Ayes: _____ Noes: _____ Absent: _____
15. Request to “Sunshine” River Delta Unified School District’s Initial Negotiation Proposals to the River Delta Unified Teachers’ Association for 2021-2022 – Katherine Wright, Superintendent
Motioned: _____ Second: _____ Ayes: _____ Noes: _____ Absent: _____
16. Request to Acknowledge the “Sunshined” River Delta Unified Teachers’ Association Negotiation Proposals to the River Delta Unified School District for 2021-2022 – Peter Hamilton, RDUTA Lead Negotiator
Motioned: _____ Second: _____ Ayes: _____ Noes: _____ Absent: _____
17. Request to approve the Agreement with Fagen Friedman & Fulfroost LLP. to Provide Legal Services Regarding Student Discipline and Other Legal Services not limited to the 2021-2022 School Year – Katherine Wright, Superintendent
Motioned: _____ Second: _____ Ayes: _____ Noes: _____ Absent: _____
18. Re-Adjourn to continue Closed Session, if needed
19. Report of Action taken, if any, during continued Closed Session (Government Code Section 54957.1) - Board President Stone
20. Adjournment
Motioned: _____ Second: _____ Ayes: _____ Noes: _____ Absent: _____ Time: _____

A copy of the full agenda (with backup documents but without confidential closed session items) is available for public review at the District Office, 445 Montezuma St., Rio Vista, California, at least 72 hours prior to the announced meeting of the Board of Trustees. The full agenda is also available online at <http://riverdelta.org>.

TRANSLATION SERVICES: Available in Spanish at the Board meeting upon request. Contact the Superintendent's Office at (707) 374-1711 at least 24 hours prior to the meeting to request translation services.

Americans with Disabilities Act Compliance: Any and all requests for "...any disability-related modification or accommodation, including auxiliary aids or services..." needed to access our agendas or to participate in the public meetings, must be received in writing by the Superintendent's Office at 445 Montezuma Street, Rio Vista, CA 94571 at least annually before July 1 of each year -- or at least 5 calendar days prior to the individual meeting in question. All inquiries may be directed to the Superintendent's Office c/o Jennifer Gaston at (707) 374-1711.

AFFIDAVIT OF NOTICING AND POSTING:

I, Jennifer Gaston, Executive Assistant to the Board of Trustees, declare that a copy of this Regular Meeting Agenda/Notice was posted in the bulletin board in front of the District Office, District administrative offices and that the Board of Trustees Members, school sites, and the community libraries were provided notice or caused to be provided notice via fax, e-mail and/or hand delivery on Friday, March 4, 2022, by or before 5:30 p.m.

By: *Jennifer Gaston* Jennifer Gaston, Executive Assistant, to the Superintendent.

ATTACHMENT
RIVER DELTA UNIFIED SCHOOL DISTRICT
Notice of a Regular Meeting of the Board of Trustees

By Order of the President of the Board of Trustees, this is a Call for the Regular Meeting of the Board of Trustees of the River Delta Unified School District to be held:

March 8, 2022 ◆ CLOSED SESSION

As provided by Government Code Section 54957, the Board is requested to meet in closed session for consideration of **personnel appointment, employment, discipline, complaint, evaluation or dismissal** [Government Code Section 54957], **possible or pending litigation** [Government Code 54956.9(a)(b)(c)], **student discipline** [Education Code Sections 49070 (c) and 76232 (c)], **employee/employer negotiations** [Government Code Section 3549.1 and 54957.6], **or real property transactions** [Government Code Section 54956.8].

A Closed Session will be held beginning at 5:35 p.m. on March 8, 2022, at the Walnut Grove Elementary School, Walnut Grove, California (which is prior to the full Open Session). Any formal action taken by the Board will be reported in the Open Session of this regular meeting of the Board of Trustees [Government Code Section 54957.1]. As needed, this Closed Session may be reconvened following the full Open Session. Any formal action taken by the Board will be reported in Open Session prior to adjournment.

4. CLOSED SESSION

4.1 **Student Discipline** [Education Code Sections 49070 (c) and 76232 (c)] Following Conference with Legal Counsel (Fagen Friedman & Fulfroost, LLP) – None

4.2 **Possible or Pending Litigation** [Government Code 54956.9(a)(b)(c)]
Following Conference with Legal Counsel (Parker & Covert, LLC; Girard, Edwards, Stevens & Tucker LLP; Burke, Williams & Sorensen, LLP & Fagen Friedman & Fulfroost, LLP) – Pending or Anticipated Litigation/Potential Case(s) Update(s)

4.2.1 Name(s) unspecified as disclosure would jeopardize the service of process and/or existing/possible settlement negotiations

4.3 **Personnel Evaluation, Searches, Appointment, Employment, Complaint, Discipline, Dismissal, Non-reelects and Releases** [Government Code Section 54957]

Following Conference with Legal Counsel (Girard, Edwards, Stevens & Tucker LLP)

Public Employee(s) Evaluation:

4.3.1 Certificated

4.3.2 Classified

4.3.3 Public Employee(s) Searches, Appointment, Employment conditions

4.3.4 Complaint, Discipline, Dismissal, Non-Reelects, & Releases

4.3.4.1 Resolution #829 Release and Reassignment of certificated employees for the 2022-2023 school year – Katherine Wright, Superintendent

Motioned: _____ Second: _____

Roll Call Vote:

Member Riley __; Member Casillas __; Member Lamera __; Member Apel __; Member Jelly __; Member Mahoney __; Member Stone __

4.3.5 **Employee/Employer Negotiations** [Government Code Section 3549.1 and 54957.6]

Following negotiation meetings any/all units.

4.3.5.1 RDUTA

4.3.5.2 CSEA

4.4 Adjourn to Open Session (@6:30 p.m.) Any formal action taken by the Board in the above items will be reported in Open Session of this regular meeting of the Board of Trustees [Government Code Section 54957.1]. The meeting may be reconvened as needed (i.e. following the end of Open Session).

Motioned: _____ Second: _____ Ayes: _____ Noes: _____ Absent: _____ Time: _____

jg

**BOARD OF TRUSTEES
RIVER DELTA UNIFIED SCHOOL DISTRICT**

445 Montezuma Street
Rio Vista, California 94571-1561

BOARD AGENDA BRIEFING

Meeting Date: March 8, 2022.

Attachments: X

From: Tammy Busch, Chief Business Officer

Item Number: 9.2.1

Type of item: (Action, Consent Action or Information Only): Information Only

SUBJECT: Monthly Enrollment and ADA Report (**FEBRUARY MONTH 7**)

BACKGROUND: Each month district staff compiles attendance and enrollment data for all school sites. The attached summary shows enrollment and ADA for 2019-2020 compared to current year 2021-2022.

STATUS: District-wide enrollment **decreased by 113** students compared to the same month of school year 2019-20, decreasing from 1,933 to 1,820 (does not include Adult Ed), due to COVID-19 enrollment ADA is compared to 2019-20.

District-wide enrollment **increased by 1 student** compared to **last month from 1,819 to 1,820**.
(Does not include Adult Ed)

District-wide attendance **increased by 144 ADA** compared to **last month, from 1,465 to 1,609**.
(Does not include Adult Ed)

PRESENTER:

Tammy Busch, Chief Business Officer

OTHER PEOPLE WHO MIGHT BE PRESENT:

COST AND FUNDING SOURCES:

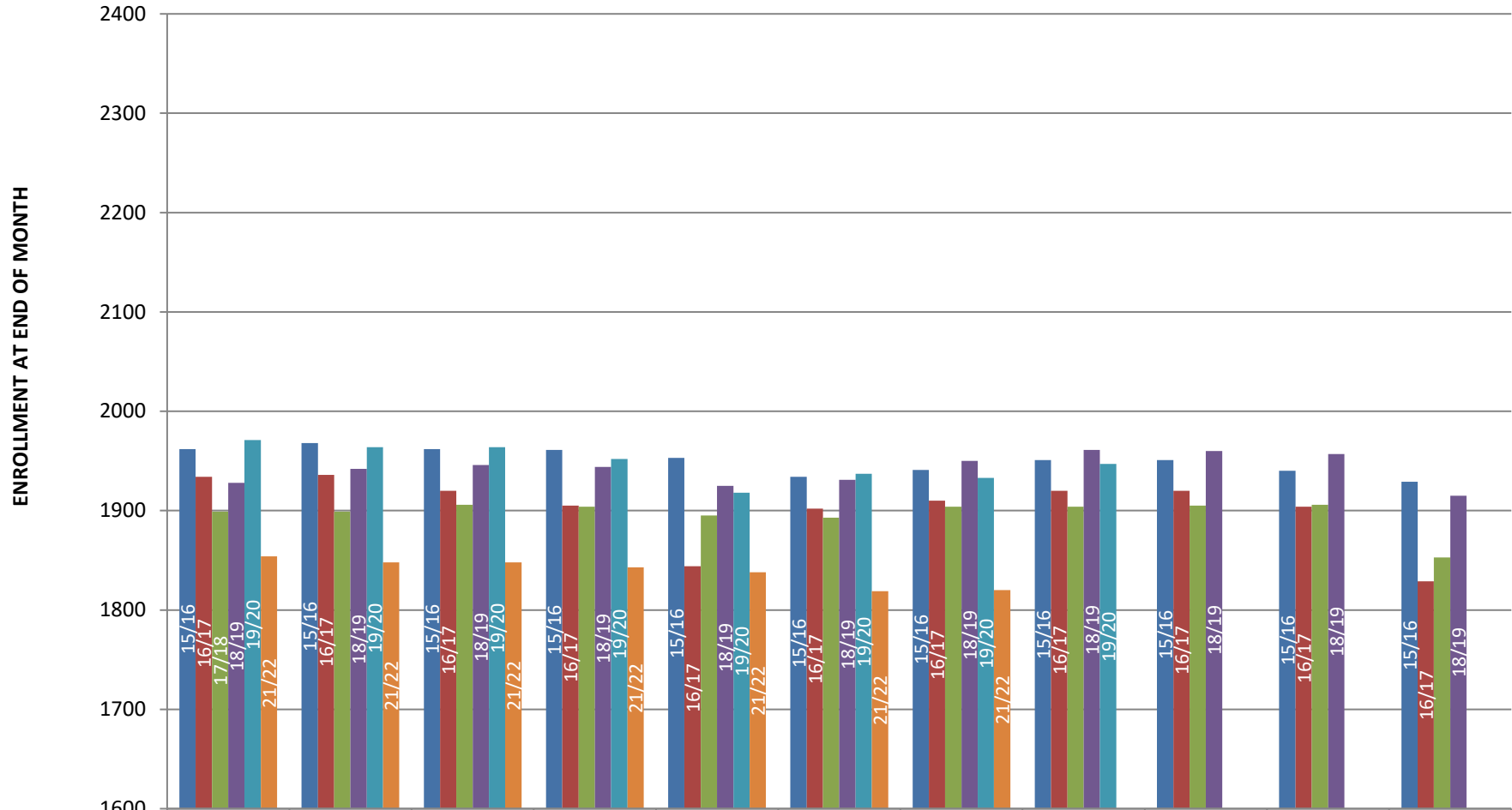
RECOMMENDATION:

That the Board receives the information presented

Time allocated: 3 minutes

SITE		DEC	DEC	Incr/Decr	% of ADA	JAN	JAN	Incr/Decr	% of ADA	FEB	FEB	Incr/Decr	% of ADA
		19-20	21-22	From Pr Month		19-20	21-22	From Pr Month		19-20	21-22	From Pr Month	
BATES	ENR	111	85	-3	95.3%	121	88	3	86.4%	121	89	1	89.9%
	ADA	117	81			114	76			117	80		
CLARKSBURG (7th & 8th Gr)	ENR	177	148	-1	93.9%	177	145	-3	86.2%	172	145	0	91.0%
	ADA	167	139			168	125			166	132		
ISLETON	ENR	149	157	0	91.7%	155	156	-1	81.4%	154	156	0	91.7%
	ADA	143	144			147	127			147	143		
RIVERVIEW	ENR	250	177	-10	92.7%	253	183	6	81.4%	252	181	-2	87.3%
	ADA	235	164			242	149			233	158		
WALNUT GROVE	ENR	176	172	5	85.5%	176	171	-1	78.9%	176	173	2	89.0%
	ADA	158	147			166	135			168	154		
D.H. WHITE	ENR	337	387	4	87.9%	345	386	-1	79.5%	348	384	-2	86.7%
	ADA	321	340			332	307			321	333		
ELEMENTARY SUB TOTAL	ENR ADA	1,200 1,141	1,126 1,015	-5		1,227 1,169	1,129 919	3		1,223 1,152	1,128 1,000	-1	
CLARKSBURG (9th Grade)	ENR	96	78	0	93.6%	94	77	-1	85.7%	92	78	1	91.0%
	ADA	89	73			87	66			89	71		
DELTA HIGH	ENR	205	214	0	93.9%	205	205	-9	82.4%	200	203	-2	91.6%
	ADA	194	201			188	169			191	186		
RIO VISTA HIGH	ENR	379	379	0	89.4%	388	374	-5	76.2%	393	373	-1	85.8%
	ADA	368	339			366	285			357	320		
HIGH SCHOOL SUB TOTAL	ENR ADA	680 651	671 613	0		687 641	656 520	-15		685 637	654 577	-2	
Mokelumne High (Continuation)	ENR	16	4	0		10	3	-1		7	3	0	
	ADA	10	1			7	1			5	1		
River Delta High/Elem (Alternative)	ENR	16	37	0		10	31	-6		15	35	4	
	ADA	15	29			10	25			14	31		
Community Day	ENR	6	0	0		3	0	0		3	0	0	
	ADA	3	0			1	0			1	0		
TOTAL K-12 LCFF Funded	ENR ADA	1,918 1,820	1,838 1,658	-5	90.2%	1,937 1,828	1,819 1,465	-19		1,933 1,809	1,820 1,609	1	
Wind River- Adult Ed	ENR	11	6	0		0	11	5		27	11	0	
TOTAL DISTRICT	ENR	1,929	1,844	-5		1,937	1,830	-14		1,960	1,831	1	

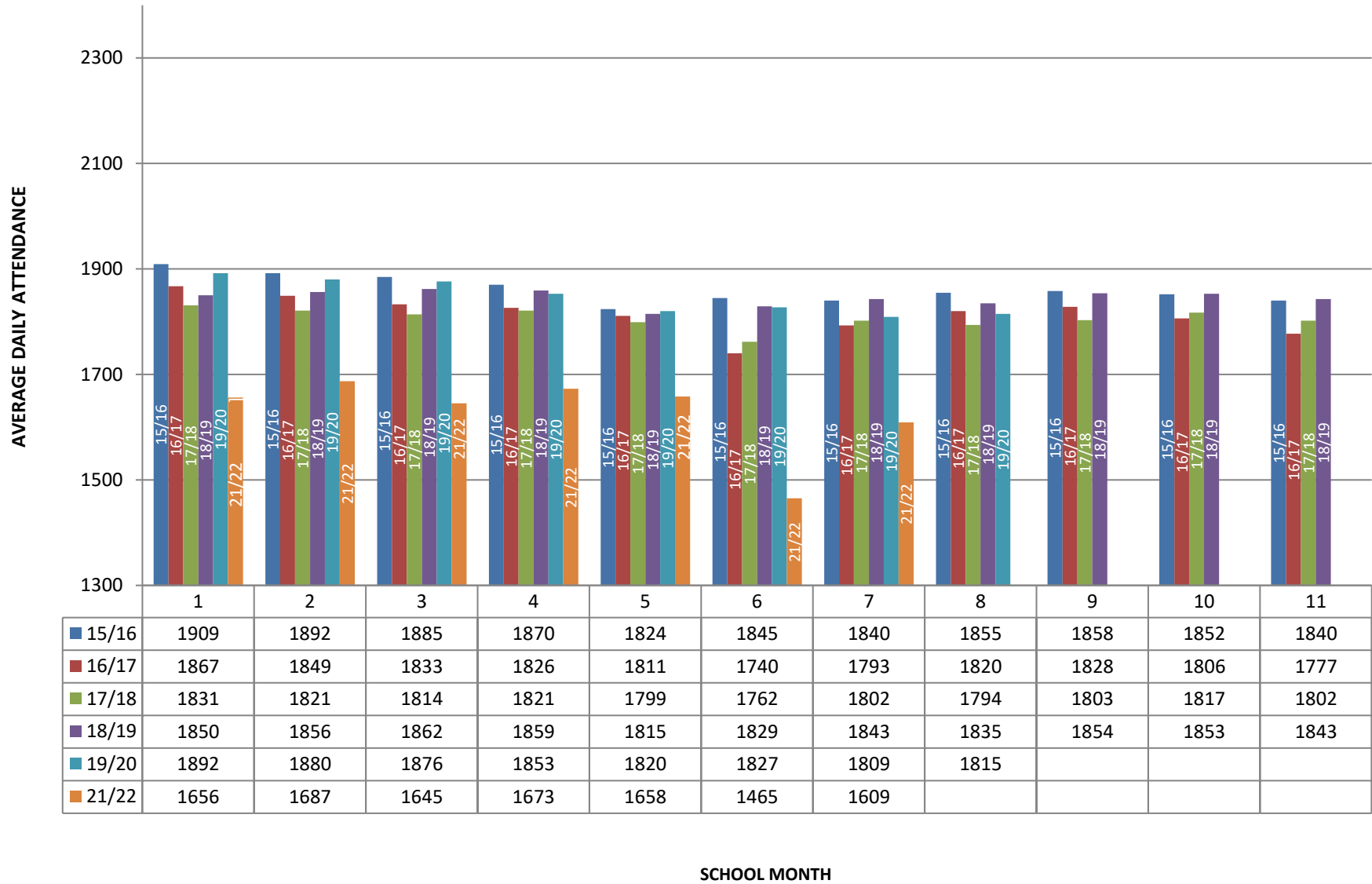
ENROLLMENT



	1	2	3	4	5	6	7	8	9	10	11
15/16	1962	1968	1962	1961	1953	1934	1941	1951	1951	1940	1929
16/17	1934	1936	1920	1905	1844	1902	1910	1920	1920	1904	1829
17/18	1899	1899	1906	1904	1895	1893	1904	1904	1905	1906	1853
18/19	1928	1942	1946	1944	1925	1931	1950	1961	1960	1957	1915
19/20	1971	1964	1964	1952	1918	1937	1933	1947			
21/22	1854	1848	1848	1843	1838	1819	1820				

SCHOOL MONTH

ACTUAL ATTENDANCE



**BOARD OF TRUSTEES
RIVER DELTA UNIFIED SCHOOL DISTRICT**

445 Montezuma Street
Rio Vista, California 94571-1561

BOARD AGENDA BRIEFING

Meeting Date: March 8, 2022

Attachments: See #11

From: Tammy Busch, Chief Business Officer

Item Number: 9.2.1.2

Type of item: (Action, Consent Action or Information Only): Information Only

SUBJECT:

Presentation of the 2020-21 Financial Audit provided by a representative of Crowe LLP, Independent Auditor, for Fiscal Year 2020-21 Financial Records.

BACKGROUND:

Each school district within California must arrange an annual audit of its financial records by an independent certified public accountant. The District has contracted with Crowe LLP to perform the audit for fiscal year ending June 30, 2021.

STATUS:

Each year the District's independent certified public accountant provides the Board of Trustees a presentation providing a snapshot of the District's financial well-being.

PRESENTER:

Representative from Crowe LLP

OTHER PEOPLE WHO MIGHT BE PRESENT:

N/A

COST AND FUNDING SOURCES:

N/A

RECOMMENDATION:

That the Board receives the presentation of the District's Financial Records Audit Report as presented for fiscal year 2020-21.

Time allocated: 15 minutes

**BOARD OF TRUSTEES
RIVER DELTA UNIFIED SCHOOL DISTRICT**

445 Montezuma Street
Rio Vista, California 94571-1561

BOARD AGENDA BRIEFING

Meeting Date: March 8, 2022

Attachments: X

From: Tammy Busch, Chief Business Officer

Item Number: 9.2.1.3

Type of item: (Action, Consent Action or Information Only): Information Only

SUBJECT:

Measures J & K Bond Program Update and Presentation, Process Moving Forward, Timetable, Budget Overview and Initial Project List for Consideration

BACKGROUND:

On February 15, 2022 the Board approved the Master Plan for the Measure J and K Facilities Bond Programs. RGM Kramer, Inc. reviewed the Master Plan and gathering information through meetings with School Site Principals; Superintendent Wright; Tammy Busch, Chief Business Officer, Ken Gaston, Director of MOT. RGM Kramer Inc. put together an update for both Measure J and Measure K Bond Programs.

STATUS:

RGM Kramer, Inc. will conduct a presentation to present the update to the Board of Trustees and community stakeholders. The presentation will include the process moving forward, timetable, budget overview, and an initial project list for consideration based on the feedback ascertained.

PRESENTER:

Ralph Caputo and Marlin L. Jones, RGM Kramer Inc.

OTHER PEOPLE WHO MIGHT BE PRESENT:

Tammy Busch, Chief Business Officer

COST AND FUNDING SOURCES:

RECOMMENDATION:

That the Board receives this information.

Time allocated: 10 minutes



Measure J & K Bond Program Update

- **Process Moving Forward**
- **Timetable**
- **Budget Overview**
- **Identify Initial Projects**



Program Process

Update Facilities Master Plan - COMPLETED

Board Approval - COMPLETED

Identify Projects

Board Approval of Projects

Project Design

Permits

DSA

CDE

Other

Bid/Award

Construction

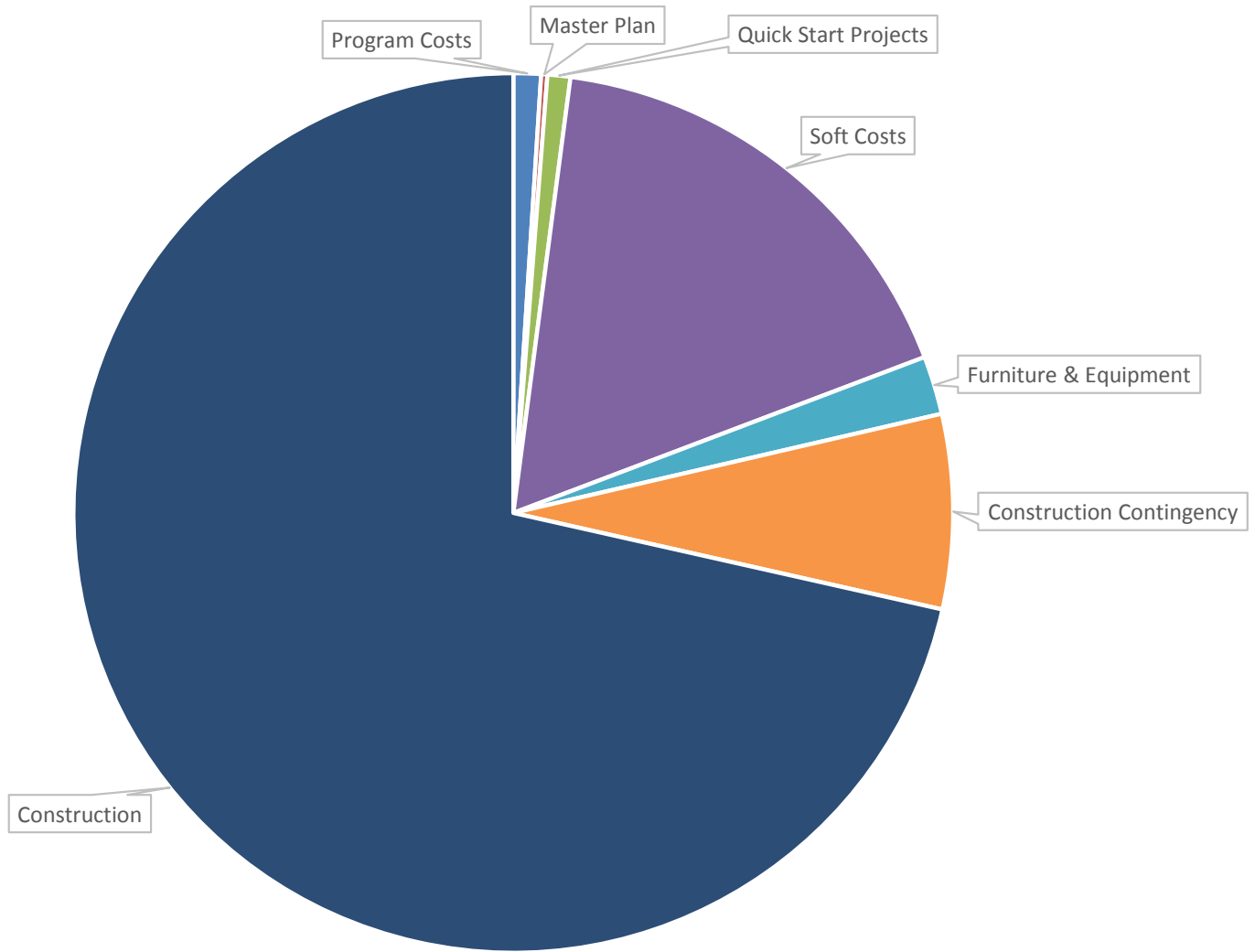
ID	Task Name	Duration	Start	Finish	November 1	March 11	July 21	December 1	April 11	August 21	January 1	May 11	September 21	February 1	June 11	October 21	March 1	July 11	November 21	April 1	August 11	December 1													
					11/29	1/31	4/4	6/6	8/8	10/10	12/12	2/13	4/17	6/19	8/21	10/23	12/25	2/26	4/30	7/2	9/3	11/5	1/7	3/10	5/12	7/14	9/15	11/17	1/19	3/23	5/25	7/27	9/28	11/30	2/1
1	Architect Selection	91 days	Fri 4/23/21	Fri 8/27/21																															
2	Issue RFP	0 days	Fri 4/23/21	Fri 4/23/21																															
3	RFP's Due	0 days	Wed 5/19/21	Wed 5/19/21																															
4	Interviews	2 days	Thu 6/24/21	Fri 6/25/21																															
5	Selection & Board Approval	5 days	Mon 6/28/21	Fri 7/2/21																															
6	Complete A/E Contract	40 days	Mon 7/5/21	Fri 8/27/21																															
7	Planning & Programming	132 days	Mon 9/6/21	Tue 3/8/22																															
8	Master Plan Update & Programming	117 days	Mon 9/6/21	Tue 2/15/22																															
9	Consultant Services	117 days	Mon 9/27/21	Tue 3/8/22																															
10	Board Approval of Phase 1 Projects	0 days	Tue 3/8/22	Tue 3/8/22																															
11	Quick Start Projects	375 days	Mon 5/17/21	Fri 10/21/22																															
12	Identify Quick Start Projects	90 days	Mon 5/17/21	Fri 9/17/21																															
13	Design/Bid/Award Quick Start Projects	30 days	Mon 9/13/21	Fri 10/22/21																															
14	Complete Quick Start Projects	260 days	Mon 10/25/21	Fri 10/21/22																															
15	Phase 1 Projects	490 days	Wed 3/23/22	Tue 2/6/24																															
16	Phase 1 - Design & Approvals	200 days	Wed 3/23/22	Tue 12/27/22																															
17	Phase 1 - Bidding & Award	30 days	Wed 12/28/22	Tue 2/7/23																															
18	Phase 1 Construction	260 days	Wed 2/8/23	Tue 2/6/24																															
19	Complete Phase 1 Projects	0 days	Tue 2/6/24	Tue 2/6/24																															
20	Phase 2 Projects	620 days	Wed 5/10/23	Tue 9/23/25																															
21	Phase 2 Design & Approvals	200 days	Wed 5/10/23	Tue 2/13/24																															
22	Phase 2 - Bidding & Award	30 days	Wed 2/14/24	Tue 3/26/24																															
23	Phase 2 Construction	390 days	Wed 3/27/24	Tue 9/23/25																															
24	Complete Phase 2 Projects	0 days	Tue 9/23/25	Tue 9/23/25																															
25	Phase 3 Projects	490 days	Wed 12/25/24	Tue 11/10/26																															
26	Phase 3 Design & Approvals	200 days	Wed 12/25/24	Tue 9/30/25																															
27	Phase 3 - Bidding & Award	30 days	Wed 10/1/25	Tue 11/11/25																															
28	Phase 3 Construction	260 days	Wed 11/12/25	Tue 11/10/26																															
29	Complete Phase 3 Projects	0 days	Tue 11/10/26	Tue 11/10/26																															
30	Complete Program	0 days	Tue 11/10/26	Tue 11/10/26																															

Preliminary
 Dates and durations subject to adjustment.



Task	Summary	External Milestone	Inactive Summary	Manual Summary Rollup	Finish-only
Split	Project Summary	Inactive Task	s	Manual Summary	Deadline
Milestone	External Tasks	Inactive Milestone	Duration-only	Start-only	Progress

Measure J & K Bond Program Estimated Expenditures Breakdown



SFID #1 Sources and Uses of Funds

	<u>Series 2021</u>	<u>Series 2023</u>	<u>Series 2025</u>	<u>Totals</u>
Sources of Funds^{1,2}				
Total Bond	\$ 15,300,000	\$ 15,200,000	\$ 15,200,000	\$ 45,700,000
Less Bond Fees	\$ (105,000)	\$ (400,000)	\$ (390,000)	\$ (895,000)
Net Bond Available	\$ 15,195,000	\$ 14,800,000	\$ 14,810,000	\$ 44,805,000
Est. Interest Earned	1.0% \$ 151,950	\$ 148,000	\$ 148,100	\$ 448,050
Total Sources of Funds	\$ 15,346,950	\$ 14,948,000	\$ 14,958,100	\$ 45,253,050
Uses of Funds				
Program Costs	\$ 150,000	\$ 150,000	\$ 150,000	\$ 450,000
Master Plan	\$ 100,000			\$ 100,000
Quick Start Projects	\$ 375,000			\$ 375,000
Soft Costs ³	24.0% \$ 2,579,028	\$ 2,592,350	\$ 2,594,120	\$ 7,765,498
Furniture & Equipment ³	3.0% \$ 322,378	\$ 324,044	\$ 324,265	\$ 970,687
Construction Contingency ³	10.0% \$ 1,074,595	\$ 1,080,146	\$ 1,080,883	\$ 3,235,624
Available for Construction:	\$ 10,745,949	\$ 10,801,460	\$ 10,808,832	\$ 32,356,241
Total Uses of Funds	\$ 15,346,950	\$ 14,948,000	\$ 14,958,100	\$ 45,253,050

¹ Per Government Financial Strategies April 2021 Board Presentation.

² Series 2021 Bond Sales and Fees are Actual

³ Percentages are percent of construction cost. (Not total cost)

PRELIMINARY



SFID #2 Sources and Uses of Funds

	<u>Series 2021</u>	<u>Series 2023</u>	<u>Series 2025</u>	<u>Totals</u>
Sources of Funds^{1,2}				
Total Bond	\$ 4,900,000	\$ 4,900,000	\$ 4,800,000	\$ 14,600,000
Less Bond Fees	\$ (105,000)	\$ (225,000)	\$ (220,000)	\$ (550,000)
Net Bond Available	\$ 4,795,000	\$ 4,675,000	\$ 4,580,000	\$ 14,050,000
Est. Interest Earned	1.0% \$ 47,950	\$ 46,750	\$ 45,800	\$ 140,500
Total Sources of Funds	\$ 4,842,950	\$ 4,721,750	\$ 4,625,800	\$ 14,190,500
Uses of Funds				
Program Costs	\$ 50,000	\$ 50,000	\$ 50,000	\$ 150,000
Master Plan	\$ 35,000			\$ 35,000
Quick Start Projects	\$ 125,000			\$ 125,000
Soft Costs ³	24.0% \$ 811,612	\$ 818,409	\$ 801,600	\$ 2,431,620
Furniture & Equipment ³	3.0% \$ 101,451	\$ 102,301	\$ 100,200	\$ 303,953
Construction Contingency ³	10.0% \$ 338,172	\$ 341,004	\$ 334,000	\$ 1,013,175
Available for Construction:	\$ 3,381,715	\$ 3,410,036	\$ 3,340,000	\$ 10,131,752
Total Uses of Funds	\$ 4,842,950	\$ 4,721,750	\$ 4,625,800	\$ 14,190,500

¹ Per Government Financial Strategies April 2021 Board Presentation.

² Series 2021 Bond Sales and Fees are Actual

³ Percentages are percent of construction cost. (Not total cost)

PRELIMINARY



Total Sources and Uses of Funds (SFID #1 + SFID #2)

		Series 2021	Series 2023	Series 2025	Totals
Sources of Funds^{1,2}					
Total Bond		\$ 20,200,000	\$ 20,100,000	\$ 20,000,000	\$ 60,300,000
Less Bond Fees		\$ (210,000)	\$ (625,000)	\$ (610,000)	\$ (1,445,000)
Net Bond Available		\$ 19,990,000	\$ 19,475,000	\$ 19,390,000	\$ 58,855,000
Est. Interest Earned	1.0%	\$ 199,900	\$ 194,750	\$ 193,900	\$ 588,550
Total Sources of Funds		\$ 20,189,900	\$ 19,669,750	\$ 19,583,900	\$ 59,443,550
		\$ -	\$ -	\$ -	
		\$ -	\$ -	\$ -	
Uses of Funds					
		\$ -	\$ -	\$ -	
		\$ -	\$ -	\$ -	
Program Costs		\$ 200,000	\$ 200,000	\$ 200,000	\$ 600,000
Master Plan		\$ 135,000	\$ -	\$ -	\$ 135,000
Quick Start Projects		\$ 500,000	\$ -	\$ -	\$ 500,000
Soft Costs ³	24.0%	\$ 3,390,639	\$ 3,410,759	\$ 3,395,720	\$ 10,197,118
		\$ -	\$ -	\$ -	
Furniture & Equipment ³	3.0%	\$ 423,830	\$ 426,345	\$ 424,465	\$ 1,274,640
		\$ -	\$ -	\$ -	
Construction Contingency ³	10.0%	\$ 1,412,766	\$ 1,421,150	\$ 1,414,883	\$ 4,248,799
		\$ -	\$ -	\$ -	
Available for Construction:		\$ 14,127,664	\$ 14,211,496	\$ 14,148,832	\$ 42,487,993
		0	0	0	
Total Uses of Funds		\$ 20,189,900	\$ 19,669,750	\$ 19,583,900	\$ 59,443,550

¹ Per Government Financial Strategies April 2021 Board Presentation.

² Series 2021 Bond Sales and Fees are Actual

³ Percentages are percent of construction cost. (Not total cost)

PRELIMINARY



Typical Soft Cost Breakdown

Description	Range		
	Low	High	Average
Architecture & Engineering	8%	12%	10.0%
DSA Fees	1%	1%	1.0%
Miscellaneous Consultants	2%	4%	3.0%
Geotechnical			
Survey			
Hazmat			
OPSC			
CEQA			
Misc. Engineering			
Legal			
Project Management & Administration	4%	7%	5.5%
Testing & Inspection	3%	6%	4.5%
Special Inspections			
Project Inspector			
Geotechnical			
Air Monitoring (HAZMAT)			
Totals	18%	30%	24.0%

Percentages are percent of construction cost.

Low Range would be for individual projects of \$10-15 million range or higher.

High Range would be for individual projects in the \$1 million range.

PRELIMINARY





Initial Projects List for Consideration

Smaller Short Term Projects:

Roofing at Various Sites

Shade Structures at Various Sites

HVAC Repairs & Upgrades at Various Sites

Water Quality Improvements at:

Bates Elementary School

Walnut Grove Elementary

Landscape Upgrades at Various Sites

Larger Medium Term Projects:

New Culinary/Science Classroom at RVHS

Cafeteria Modernization at DHS/CMS

Window Replacement at Walnut Grove ES

Fire Alarm Upgrade at Walnut Grove ES*

Parking/Drop Off at Riverview MS

*If repairs cannot be completed in a cost effective manner.

**BOARD OF TRUSTEES
RIVER DELTA UNIFIED SCHOOL DISTRICT**

445 Montezuma Street
Rio Vista, California 9457-1561

BOARD AGENDA BRIEFING

Meeting Date: March 8, 2022

Attachments: X

From: Ken Gaston, Director of MOT

Item Number: 9.2.2

Type of item: (Action, Consent Action or Information Only): Information Only

SUBJECT:

Monthly MOT Information Report

BACKGROUND:

To provide a monthly update on the activities of the Maintenance, Operations & Transportation Departments. The only projects included in this report are those over \$100.

STATUS:

See attached monthly report for the period of February 2022

PRESENTER:

Ken Gaston

OTHER PEOPLE WHO MIGHT BE PRESENT:

COST AND FUNDING SOURCES:

RECOMMENDATION:

That the Board receives this information

Time allocated: 5 minutes

Maintenance, Operations & Transportation
Monthly Report for Board Meeting
March 8, 2022

Routine maintenance, repairs and custodial duties at all school sites and district office were completed. Other non-routine projects have been captured below.

Maintenance & Operations:

- **Bates Elementary**
 - Replaced multiple window screens at auditorium. - \$626

- **Delta High School**
 - Weeded, sprayed, and cleaned up the batting cages. - \$140
 - Put up the baseball fence. - \$480

- **D. H. White Elementary**
 - Replaced blower motor, bracket, and wheel for heater in room 9. - \$1,400
 - Relaced ballasts and bulbs in cafeteria. - \$160
 - Replaced blower motor, wheel, and bracket for heater in room 11. - \$1,400

- **Isleton Elementary School**
 - Cleaned out gutters. - \$320
 - Replaced inducer motor, wheel, and capacitor for heater in room P1. - \$750

- **Rio Vista High School**
 - Yesco Company repaired and replaced bulbs on football field. - \$10,040
 - Cleaned and replaced bulbs and ballast in gym. – \$1,190
 - Blow out and cleared all debris inside the ventilation system in woodshop. - \$240
 - Sound Signal Company repaired beeping fire alarm. - \$2,717

- **Riverview Middle School**
 - Fixed two door locks in the old shower area in the gym. - \$140

- **Walnut Grove Elementary School**
 - Replaced door handle for cumulative folder closet. - \$140

BOARD OF TRUSTEES
RIVER DELTA UNIFIED SCHOOL DISTRICT

445 Montezuma Street
Rio Vista, California 94571-1561

BOARD AGENDA BRIEFING

Meeting Date: March 8, 2022

Attachments: X

From: Katherine Wright, Superintendent

Item Number: 9.6

Type of item: (Action, Consent Action or Information Only): Action

SUBJECT:

Public Hearing to "Sunshine" the River Delta Unified School District's (RDUSD) Negotiation proposals to the River Delta Unified Teachers Association (RDUTA) for 2021-2022

BACKGROUND:

Under the California Educational Employment Relations Act (EERA) the District must participate in "Good Faith" bargaining with the employees' unions.

STATUS:

The River Delta Unified School District intends to negotiate with River Delta Unified Teachers Association (RDUTA) the following articles for the 2021-2022 school year:

Standing Articles:

Article 16: Salary

Article 17: Employee Benefits

Previously Agreed Upon Articles:

Article 8: Class Size

PRESENTER:

Katherine Wright, Superintendent

OTHER PEOPLE WHO MIGHT BE PRESENT:

Staff

COST AND FUNDING SOURCES:

RECOMMENDATION:

That the Board holds the Public Hearing to "Sunshine" the River Delta Unified School District's Negotiation proposals to the River Delta Unified Teachers Association (RDUTA) for 2021-2022

Time allocated: 5 minutes



RIVER DELTA UNIFIED SCHOOL DISTRICT

445 Montezuma Street
Rio Vista, California 94571-1651
(707) 374-1700 Fax (707) 374-2995
<http://riverdelta.org>

NOTICE OF PUBLIC HEARING

A public hearing will be held by the River Delta Unified School District to receive public testimony and input from members of the community on the River Delta Unified School District's Initial Openers for Contract Negotiations with River Delta Unified Teachers Association. The public hearing will enable the Board of Trustees to approve the RDUSD's initial reopeners and receive public input and testimony but **not to provide a forum for public debate**. The public hearing is scheduled as follows:

<u>DATE:</u>	<u>TIME:</u>	<u>LOCATION:</u>
March 8, 2022	After 6:30 p.m.	Walnut Grove Elementary School Walnut Grove, California

If you have any questions or need further information, please contact Jennifer Gaston, Executive Assistant to the Superintendent and the Board of Trustees at (707) 374-1711 at 445 Montezuma Street, Rio Vista, CA 94571.

NOTE: The Board of Trustees encourages those with disabilities to participate fully in the public meeting process. If you need a disability-related modification or accommodation, including auxiliary aids or services, to participate in the public meeting, contact the Superintendent's Office at (707) 374-1711 at least 48 hours before the scheduled meeting so that we may make every reasonable effort to accommodate you. [Government Code § 54954.2; Americans with Disabilities Act of 1990, § 202 (42 U.S.C. §12132).]

PLEASE POST

Creating Excellence To Ensure That All Students Learn

Bates School	Isleton School	Walnut Grove School	Delta High School	Wind River School
Clarksburg Middle	Riverview Middle	D. H. White Elementary	Rio Vista High School	Mokelumne High School
	River Delta High/Elementary School	River Delta Community Day School		
		Delta Elementary Charter School		



DISTRITO ESCOLAR UNIFICADO RIVER DELTA

445 Montezuma Street
Rio Vista, California 94571-1651
(707) 374-1700 Fax (707) 374-2995
<http://riverdelta.org>

AVISO DE AUDIENCIA PÚBLICA

El Distrito Escolar Unificado de River Delta llevará a cabo una audiencia pública para recibir el testimonio público y los aportes de los miembros de la comunidad sobre los Inauguradores iniciales del Distrito Escolar Unificado de River Delta para las negociaciones de contratos con la Asociación de Maestros Unificados de River Delta. La audiencia pública permitirá que la Junta Directiva apruebe las reaperturas iniciales del RDUSD y reciba aportes y testimonios públicos, pero **no proporcionará un foro para el debate público**. La audiencia pública está programada de la siguiente manera:

FECHA:
March 8, 2022

HORA:
Después 6:30 p.m.

UBICACIÓN:
Escuela Primaria de Clarksburg
Walnut Grove, California

Si tiene alguna pregunta o necesita más información, comuníquese con Jennifer Gaston, Asistente Ejecutiva del Superintendente y la Junta Directiva al (707) 374-1711 en 445 Montezuma Street, Rio Vista, CA 94571.

NOTA: La Junta Directiva alienta a las personas con discapacidades a participar plenamente en el proceso de reunión pública. Si necesita una modificación o adaptación relacionada con la discapacidad, incluidas las ayudas o servicios auxiliares, para participar en la reunión pública, comuníquese con la Oficina del Superintendente al (707) 374-1711 al menos 48 horas antes de la reunión programada para que podamos hacer todo el esfuerzo razonable para acomodarte. [Código de Gobierno § 54954.2; Ley de Estadounidenses con Discapacidades de 1990, § 202 (42 U.S.C. §12132).]

POR FAVOR PUBLICAR

Bates School
Clarksburg Middle

Isleton School
Riverview Middle

Walnut Grove School
D. H. White Elementary
River Delta High/Elementary School
Delta Elementary Charter School

Delta High School
Rio Vista High School
River Delta Community Day School

Wind River School
Mokelumne High School

BOARD OF TRUSTEES
RIVER DELTA UNIFIED SCHOOL DISTRICT

445 Montezuma Street
Rio Vista, California 94571-1561

BOARD AGENDA BRIEFING

Meeting Date: March 8, 2022

Attachments: X

From: Katherine Wright, Superintendent

Item Number: 9.7

Type of item: (Action, Consent Action or Information Only): Action

SUBJECT:

Public Hearing to "Sunshine" the River Delta Unified School Teacher's Association Negotiation proposals to the River Delta Unified School District for 2021-2022.

BACKGROUND:

Under the California Educational Employment Relations Act (EERA) the Teachers' Association must participate in "Good Faith" bargaining with the District. The law states that the Union must present its proposals to the public before the bargaining process can begin.

STATUS:

The River Delta Unified Teachers Association (RDUTA) plan on negotiating the following articles for the 2021-2022 school year:

Standing Articles:

Article 16: Salary

Article 17: Employee Benefits

Opening Articles:

Article 7: Hours

Article 18: Retirement

Previously Agreed Upon Articles:

Article 8: Class Size

PRESENTER:

Katherine Wright, Superintendent

OTHER PEOPLE WHO MIGHT BE PRESENT:

Staff

COST AND FUNDING SOURCES:

RECOMMENDATION:

That the Board holds the Public Hearing to "Sunshine" the River Delta Unified School Teachers Association Negotiation proposals to the District for 2021-2022.

Time allocated: 5 minutes



RIVER DELTA UNIFIED SCHOOL DISTRICT

445 Montezuma Street
Rio Vista, California 94571-1651
(707) 374-1700 Fax (707) 374-2995
<http://riverdelta.org>

NOTICE OF PUBLIC HEARING

A public hearing will be held by the River Delta Unified School District to receive public testimony and input from members of the community on the River Delta Unified Teachers Association Initial Openers for Contract Negotiations with River Delta Unified School District. The public hearing will enable the Board of Trustees to Acknowledge the RDUTA's initial reopeners and receive public input and testimony but **not to provide a forum for public debate**. The public hearing is scheduled as follows:

<u>DATE:</u>	<u>TIME:</u>	<u>LOCATION:</u>
March 8, 2022	After 6:30 p.m.	Walnut Grove Elementary School Walnut Grove, California

If you have any questions or need further information, please contact Jennifer Gaston, Executive Assistant to the Superintendent and the Board of Trustees at (707) 374-1711 at 445 Montezuma Street, Rio Vista, CA 94571.

NOTE: The Board of Trustees encourages those with disabilities to participate fully in the public meeting process. If you need a disability-related modification or accommodation, including auxiliary aids or services, to participate in the public meeting, contact the Superintendent's Office at (707) 374-1711 at least 48 hours before the scheduled meeting so that we may make every reasonable effort to accommodate you. [Government Code § 54954.2; Americans with Disabilities Act of 1990, § 202 (42 U.S.C. §12132).]

PLEASE POST

Creating Excellence To Ensure That All Students Learn

Bates School	Isleton School	Walnut Grove School	Delta High School	Wind River School
Clarksburg Middle	Riverview Middle	D. H. White Elementary	Rio Vista High School	Mokelumne High School
	River Delta High/Elementary School	River Delta Community Day School		
	Delta Elementary Charter School			



DISTRITO ESCOLAR UNIFICADO RIVER DELTA

445 Montezuma Street
Rio Vista, California 94571-1651
(707) 374-1700 Fax (707) 374-2995
<http://riverdelta.org>

AVISO DE AUDIENCIA PÚBLICA

El Distrito Escolar Unificado de River Delta llevará a cabo una audiencia pública para recibir testimonios públicos y aportes de los miembros de la comunidad sobre las Aperturas Iniciales de la Asociación de Maestros Unificados de River Delta para las Negociaciones de Contrato con el Distrito Escolar Unificado de River Delta. La audiencia pública permitirá a la Junta de Fideicomisarios Reconocer las reaperturas iniciales de RDUTA y recibir aportes y testimonios del público, pero no brindará un foro para el debate público. La audiencia pública está programada de la siguiente manera:

<u>FECHA:</u>	<u>HORA:</u>	<u>UBICACIÓN:</u>
March 8, 2022	Después 6:30 p.m.	Escuela Primaria de Clarksburg Walnut Grove, California

Si tiene alguna pregunta o necesita más información, comuníquese con Jennifer Gaston, Asistente Ejecutiva del Superintendente y la Junta Directiva al (707) 374-1711 en 445 Montezuma Street, Rio Vista, CA 94571.

NOTA: La Junta Directiva alienta a las personas con discapacidades a participar plenamente en el proceso de reunión pública. Si necesita una modificación o adaptación relacionada con la discapacidad, incluidas las ayudas o servicios auxiliares, para participar en la reunión pública, comuníquese con la Oficina del Superintendente al (707) 374-1711 al menos 48 horas antes de la reunión programada para que podamos hacer todo el esfuerzo razonable para acomodarte. [Código de Gobierno § 54954.2; Ley de Estadounidenses con Discapacidades de 1990, § 202 (42 U.S.C. §12132).]

POR FAVOR PUBLICAR

Creating Excellence To Ensure That All Students Learn

Bates School	Isleton School	Walnut Grove School	Delta High School	Wind River School
Clarksburg Middle	Riverview Middle	D. H. White Elementary	Rio Vista High School	Mokelumne High School
	River Delta High/Elementary School	River Delta Community Day School		
		Delta Elementary Charter School		

**BOARD OF TRUSTEES
RIVER DELTA UNIFIED SCHOOL DISTRICT**

445 Montezuma Street
Rio Vista, California 9457-1561

BOARD AGENDA BRIEFING

Meeting Date: March 8, 2022

Attachments: X

From: Katherine Wright, Superintendent

Item Number: 10.1

Type of item: (Action, Consent Action or Information Only): Consent Action

SUBJECT:

Request to approve the Minutes from the Regular meeting of the Board of Trustees held on February 15, 2022 and the Special meeting held on February 28, 2022.

BACKGROUND:

Attached are the Minutes from the Regular meeting of the Board of Trustees held on February 15, 2022 and the Special meeting held on February 28, 2022.

STATUS:

The Board is to review and approve.

PRESENTER:

Katherine Wright, Superintendent

OTHER PEOPLE WHO MIGHT BE PRESENT:

Jennifer Gaston, Recorder

COST AND FUNDING SOURCES:

None

RECOMMENDATION:

That the Board approves the Minutes as submitted.

Time allocated: 2 minutes

RIVER DELTA UNIFIED SCHOOL DISTRICT

MINUTES

REGULAR MEETING

February 15, 2022

1. Call Open Session to Order – Board President Stone called the Open Session of the meeting of the Board of Trustees to order at 4:34 p.m. on February 15, 2022 at the District Office of the River Delta Unified School District via Zoom webinar, Rio Vista, California.

2. Roll Call of Members:

Jennifer Stone, President
Dan Mahoney, Vice President
Marilyn Riley, Clerk
Rafaela Casillas, Member
Marcial Lamera, Member
Wanda Apel, Member (arrived 4:41pm)
Randall Jelly, Member

Also present: Katherine Wright, Superintendent

3. Review, Approve the Closed Session Agenda and Adjourn to Closed Session

3.1 Board President Stone announced items on the Closed Session Agenda and stated that a request was made by Superintendent Wright to delete Closed Session agenda item number 4.3.4.2 Resolution #826 Release and Non-reelect for the 2022-2023 school year for Probationary 0, I & II Certificated Staff. Rationale was that this item is no longer needed.

Member Mahoney moved to approve the deletion of Closed Session item 4.3.4.2, Member Jelly seconded. Motion carried by roll call vote 5 (Ayes: Mahoney, Riley, Casillas, Jelly, Stone): 1 (Nays: Lamera): 1 (Absent: Apel)

3.2 Public Comment on Closed Session Agenda Items. – None to report

4. Board President Stone asked for a motion to approve the Closed Session agenda and adjourn the meeting to Closed Session @ 4:37 pm

Member Lamera moved to approve, Member Casillas seconded. Motion carried by roll call vote 6 (Ayes: Mahoney, Riley, Casillas, Lamera, Jelly, Stone): 0 (Nays): 1 (Absent: Apel)

5. Open Session was reconvened at 6:37 pm

5.1 Roll was retaken. Due to technical difficulties Members Riley and Apel were absent, all other members were present.

Also present: Katherine Wright, Superintendent; Tammy Busch, Chief Business Officer and Jennifer Gaston, Recorder.

5.2 Pledge of Allegiance was led by Board President Stone

6. Report of Action taken, if any, during the Closed Session (Government Code Section 54957.1)
Board President Stone reported that the Board approved Closed Session item 4.3.4.1 Resolution #825 Release and Non-reelect of certificated employees hired until temporary contracts for the 2021-2022 school year.

Member Mahoney moved to approve, Member Lamera seconded. Motion carried by roll call vote 6 (Ayes: Mahoney, Riley, Casillas, Lamera, Jelly, Stone): 0 (Nays): 1 (Absent: Apel)

Also, during Closed Session the Board reviewed documents regarding student discipline cases. The Board will take action and vote on each case individually during item number 26 of the Open Session Agenda.

7. Review and Approve the Open Session Agenda

Board President Stone asked for a motion to approve the Open Session Agenda.

Member Lamera moved to approve, Member Mahoney seconded. Motion carried by roll call vote 6 (Ayes: Mahoney, Riley, Casillas, Lamera, Jelly, Stone): 0 (Nays): 1 (Absent: Technical difficulty – Apel)

8. Public Comment: None to report

9. Reports, Presentations, Information

9.1 Board Member(s) and Superintendent Report(s) and/or Presentation(s) –

9.1.1 Board Members' report(s) No reports given

9.1.2 Superintendent Wright's report(s) – Superintendent Wright welcomed and thanked all those who were in attendance. Superintendent Wright stated that she was honored to represent, staff, students and families of the school district. She mentioned that, while on her weekly Superintendent's call with other Superintendents throughout Sacramento County, she feels extremely blessed on how our school communities respect one another and their viewpoint on these topics even when there is a difference of opinion. She mentioned that this is not always the case in other school districts.

Superintendent Wright mentioned that, on February 16, 2022, the mask mandate for fully vaccinated individuals will be lifted, noting the settings where masks will still be required to follow the indoor mask mandates. These settings include schools, health care facilities, long-term care facilities, detention centers and homeless shelters. The Secretary for California Health and Human Services Agency, Dr. Ghaly, announced that for these exclusion settings will be re-evaluated on February 28th.

Superintendent Wright mentioned that consistent attendance is a major contributor to healthy relationships between students and their teachers, as well as students and their peers. It is the number one contributor to successful academic achievement. Superintendent Wright urges those who wish to have their voices heard to direct their comments to those individuals who make the decisions related to public health.

Superintendent Wright was happy to announce that the District plans to extend an offer of employment for the Vice Principal position at Delta High School to the top candidate. The name and start date of the individual will be announced as soon as possible.

9.2 Business Services' Reports and/or Presentations on: Routine Restricted Maintenance; Deferred Maintenance; Maintenance and Operations; Transportation Department; Food Services Department; District Technology; and District Budget – Tammy Busch, Chief Business Officer; Ken Gaston, Director of MOT

9.2.1 Monthly Financial Report – Tammy Busch, Chief Business Officer reported that her department is working on Second Interim. She mentioned that due to staffing changes in the Business Department tasks are taking longer than usual. She announced that the District is piloting an on-line requisitions system, which seems to be going well. Ms. Busch also reported that the District is moving toward a more secure network system called Cloudpath, which includes multi-faceted authentication, similar to when you log into a financial intuitions. These steps are to enhance our cyber security and is a requirement from our insurance carrier.

9.2.1.1 ADA/Enrollment Report – Tammy Busch, Chief Business Officer reported that the districtwide enrollment had a decrease of 118 students compared to 2019-2020 school year. The enrollment for January compared to December 2021 has had a decrease of 19 students. The districtwide Average Daily Attendance from January compared to December 2021 has seen a decrease of 196.

9.2.1.2 Monthly Financial Report – Tammy Busch, Chief Business Officer reported that this monthly financial report shows the year-to-date expenditures for the general funds, restricted and unrestricted, as well as all other funds.

9.2.1.3 Revised Timeline for preparation of the 2022-2023 District Budget and LCAP – Tammy Busch, Chief Business Officer explained that revisions were made to the timelines submitted previously and are being resubmitted to the Board with these corrections.

9.2.1.4 Bond Projects Update SFID#1 – Tammy Busch, Chief Business Officer gave a brief background of the Bond obligation process and purpose of the Bond Oversight Committee. She reported the expenditures for Measure J (SFID#1) are: \$105,000 for Cost of Issuance, \$275,400 for Underwriter Fee and \$1,854.13 for Fiscal Agent Fees with a total expenditure of \$382,254.13.

9.2.1.5 Bond Projects Update SFID#2 – Tammy Busch, Chief Business Officer reported that, although the District has a joint Bond Oversight Committee for Measures J and K, the expenditures for each measure is required to report separately. The Measure J (SFID#1) expenditures are: \$105,000 for Cost of Issuance, \$79,309 for Underwriter Fee and \$2,199.4 for Fiscal Agent Fees with a total of \$186,508.24.

9.2.1.6 District Facilities Master Plan Presentation – Jeff Evans and Melissa Regan from HKIT Architects provided a presentation which included a Word Cloud for each school site that included feedback ascertained from both staff and community stakeholder engagement meetings. The master plan designs included existing conditions and a master plan for each school site showing minor modernizations, medium modernization plans, major modernization plans and or future growth, if applicable.

Board members and Superintendent Wright were pleased with the plans presented and felt the plans were a true representation of the feedback from staff and community stakeholders. Superintendent Wright reminded staff and community members that while these plans are wonderful, the Bond funds will not cover all options in the design. Priorities will need to be determined and other funding sources will need to be obtained to complete many of these projects, while others will remain on a priority list for the future.

9.2.2 Maintenance, Operations & Transportation Update - Ken Gaston, Director of MOT, started his reported with the good news items. He noted that a lawnmower was ordered and after ten months, two weeks and four days, it was finally received. He stated that the ability of this lawnmower has made quite a difference in the amount of time it saves to mow all lawns across the District.

Mr. Gaston mentioned that the potential new bus driver is in training and only has ten hours remaining to complete the training portion of the process. He will take with the final examination given by the California Highway Patrol. Unfortunately, Mr. Gaston reported that one of our current bus drivers and one van driver have submitted notices of retirement.

Mr. Gaston mentioned that his team has been short staff recently; however, most of the team members have returned to work. He has hopes of hiring substitute employees to fill in these positions when someone is on leave for either illness or vacation.

9.3 Education Services' and Special Education Reports and/or Presentation(s) - Nicole Latimer, Chief Educational Services Officer and Jamie Quirino Bautista, Director of Special Education

9.3.1 Educational Services Update – Nicole Latimer, Chief Educational Services Officer, reported that the Educational Services Department is in the mist of collecting data for the Civil Rights submission, as well as the CalPads Fall II submission. Mr. Wright continues to support teachers with their technology needs as well as preparing a Culture and Climate Surveys to be completed by students, staff members and families. These surveys are designed to keep those responding to remain anonymous while providing needed feedback about our schools and campuses. Previously, Panorama Education conducted the survey collecting this data for the District.

Ms. Latimer announced that the Summer School applications are now being accepted for our Expanded Learning, Summer Learning Opportunities, Migrant Education Program, Summer Bridge Elementary Program and the Secondary Summer Academies (ELA and Math). Applications for credit recovery will be going out soon.

Ms. Latimer is also working on Professional Development (PD) opportunities for teachers that will take place during the summer. The PD opportunities of GLAD, AVID, Number Talks, Classroom Management and Classroom Culture will be offered.

Ms. Latimer announced that the Districtwide Staff Appreciation Tour began today at Delta High School and Clarksburg Middle School and will travel to the school sites and

the District Office. Lunch will be provided to all staff members, showing that they are cared for and how much they are appreciated.

Member Lamera mentioned that he heard the Staff Appreciation Lunch at Delta High/Clarksburg Middle Schools went very well. He stated that the staff members are very deserving of this recognition and thanked Ms. Latimer for her efforts.

- 9.3.2 2021-2022 Enrollment Update Presentations: Clarksburg Middle and Delta High; Bates Elementary; Walnut Grove Elementary; Isleton Elementary; D.H. White Elementary and Riverview Middle; and Rio Vista High Schools– Site Principals. Ms. Latimer, Chief Educational Services Officer started the presentation with an explanation of the information being presented. Ms. Latimer stated the districtwide year-to-date enrollment for 2021-2022 is 1859 students, which is a slight increase from Census Information Day, October 6, 2021 the enrollment was 1848. However, enrollment has declined from prior years, especially during the Covid Pandemic. In 2019-20 student enrollment was 2006, in 2020-21 student enrollment was 1903. Data was analyzed to determine where the student were going when leaving the District. In the 2019-20 school year 32 students left the state, in the 2020-21 school year 36 students left the state and in 2021-2022 school year 31 students left the state. Although we couldn't determine whether the student was transferring to private schools, online school or to another school within California the data showed that, in the 2020-21 school year 77 student transferred out to of the District. 2021-2022 school year 113 students transfer out of district. Each principal provided site specific data for their current enrollment, current attendance, challenges they are facing as well as goals to support the increase of attendance and enrollment.

- 9.3.3 Special Education Update – Jamie Quirino Bautista, Director of Special Education was not in attendance – Superintendent Wright

- 9.4 River Delta Unified Teachers Association (RDUTA) Update – Alyson Stiles, RDUTA President – No report given

- 9.5 California State Employees Association (CSEA) Chapter #319 Update – Melinda Barkman, CSEA President – No report given

10. Consent Calendar

All matters listed under the Consent Calendar are to be considered routine action and all will be enacted by one motion. There will be no separate discussion of these items unless a member of the Board of Trustees requests that specific items to be removed from the Consent Calendar for separate action. Any items removed will be considered for separate action after the motion to approve the Consent Calendar.

- 10.1 Approve Board Minutes
Regular Meeting of the Board – January 11, 2022
- 10.2 Receive and Approve Monthly Personnel Report - As of February 15, 2022
- 10.3 Request to Approve District's Monthly Expenditure Report
January 2022
- 10.4 Request to Approve the Leave of Absence Made by Employee #001037 for March 2023 – June 2023 – Codi Agan, Director of Personnel
- 10.5 Request to Approve the Leave of Absence Made by Employee #001754 for February 4, 2022 – June 3, 2022 – Codi Agan, Director of Personnel
- 10.6 Request Approval to Apply for the School Breakfast Program (SBP) Start-up and Expansion Grant – Tammy Busch, Chief Business Officer
- 10.7 Donations to Receive and Acknowledge:
Rio Vista High School – Joseph Turk Memorial Scholarship Fund
Danny and Delinda Bowers
Rio Vista High School – Art Department in Memory of Kaz Omoto
Danny and Delinda Bowers

Member Lamera moved to approve, Member Casillas seconded. Motion carried by roll call vote 6 (Ayes: Mahoney, Riley, Casillas, Apel, Jelly, Stone): 0 (Nays): 1 (Absent: Lamera, Technical difficulties)

Member Stone acknowledged those who donated and thanked them for their continuing support.

Action Items - Individual speakers shall be allowed three minutes to address the Board on any agenda item. The Board shall limit the total time for public presentation and input on all items to a maximum of 20 minutes. With Board consent, the Board President may increase or decrease the time allowed for public comment, depending on the topic and the number of persons wishing to be heard and the overall length of the agenda. The Board President may take a poll of speakers for or against a particular issue and may ask that additional persons speak only if they have something new to add. (BB 9323) Anyone may appear at the Board meeting to testify in support of, or in opposition to, any item on this agenda being presented to the Board for consideration.

11. Request to Approve the River Delta Unified School District Master Plan for Bond Programs – Tammy Busch, Chief Business Officer and HKIT Architects Representative
Member Apel moved to approve, Member Jelly seconded. Motion carried by roll call vote 7 (Ayes: Mahoney, Riley, Casillas, Lamera, Apel, Jelly, Stone): 0 (Nays): 0 (Absent)
12. Request to Approve the Ratification of Change Order #1 in the Amount of \$583.44 and Approval to Submit the Notice of Completion for Riverview Middle School Marquee Sign Installation Project – Tammy Busch, Chief Business Officer
Member Lamera moved to approve, Member Mahoney seconded. Motion carried by roll call vote 7 (Ayes: Mahoney, Riley, Casillas, Lamera, Apel, Jelly, Stone): 0 (Nays): 0 (Absent)
13. Request to Approve the Ratification of Change Order #1 in the Amount of \$583.44 and Approval to Submit the Notice of Completion for Isleton Elementary School Marquee Sign Installation Project – Tammy Busch, Chief Business Officer
Member Lamera moved to approve, Member Casillas seconded. Motion carried by roll call vote 7 (Ayes: Mahoney, Riley, Casillas, Lamera, Apel, Jelly, Stone): 0 (Nays): 0 (Absent)
14. Request to Approve the Ratification of Change Order #1 in the Amount of \$500 and Approval to Submit the Notice of Completion for Walnut Grove Elementary School Marquee Sign Installation Project – Tammy Busch, Chief Business Officer
Member Casillas moved to approve, Member Riley seconded. Motion carried by roll call vote 7 (Ayes: Mahoney, Riley, Casillas, Lamera, Apel, Jelly, Stone): 0 (Nays): 0 (Absent)
15. Request to Approve the Ratification of Change Order #1 in the Amount of \$820 and Approval to Submit the Notice of Completion for D.H. White Elementary School Marquee Sign Installation Project – Tammy Busch, Chief Business Officer
Member Lamera moved to approve, Member Jelly seconded. Motion carried by roll call vote 7 (Ayes: Mahoney, Riley, Casillas, Lamera, Apel, Jelly, Stone): 0 (Nays): 0 (Absent)
16. Request to Approve the Agreement with Bright Group to a Provide Roof Evaluation Report, for a cost not to exceed \$2,175, Measure J and Measure K Bond Funds – Tammy Busch, Chief Business Officer
Member Jelly moved to approve, Member Apel seconded. Motion carried by roll call vote 7 (Ayes: Mahoney, Riley, Casillas, Lamera, Apel, Jelly, Stone): 0 (Nays): 0 (Absent)
17. Request to Approve the Independent Contract with Camacho Mechanical to Perform a Field Survey Collecting Information for the Mechanical Engineering Project to Include HVAC, Refrigeration, and Mechanical Equipment Districtwide – Bond Funds, Measure J (\$4,940) and Measure K (\$1,560) Totaling \$6,500– Tammy Busch, Chief Business Officer
Member Apel moved to approve, Member Riley seconded. Motion carried by roll call vote 7 (Ayes: Mahoney, Riley, Casillas, Lamera, Apel, Jelly, Stone): 0 (Nays): 0 (Absent)
18. Request to Approve the Fee Proposal and Agreement with Capital Engineering to Provide a HVAC Conditions Survey Districtwide – Bond Funds Measure J (\$21,280) and Measure K (\$6,720) Totaling \$28,000 – Tammy Busch, Chief Business Officer
Member Lamera moved to approve, Member Apel seconded. Motion carried by roll call vote 7 (Ayes: Mahoney, Riley, Casillas, Lamera, Apel, Jelly, Stone): 0 (Nays): 0 (Absent)

19. Request to Approve the First Reading of the Updated or New Board Policies, Administrative Regulations and Exhibits Due to New Legislation, Mandated Language and/or Citation Revisions as of December 2021 - Katherine Wright, Superintendent
Member Apel moved to approve, Member Riley seconded. Motion carried by roll call vote 7 (Ayes: Mahoney, Riley, Casillas, Lamera, Apel, Jelly, Stone): 0 (Nays): 0 (Absent)
20. Request to Approve the 2022 Districtwide Comprehensive Safety Plan – Katherine Wright, Superintendent
Member Mahoney moved to approve, Member Lamera seconded. Motion carried by roll call vote 7 (Ayes: Mahoney, Riley, Casillas, Lamera, Apel, Jelly, Stone): 0 (Nays): 0 (Absent)
21. Request to Approve the Final Draft of the Supplemental to the Annual Update to the 2021-2022 Local Control and Accountability Plan – Nicole Latimer, Chief Educational Services Officer
Member Mahoney moved to approve, Member Casillas seconded. Motion carried by roll call vote 7 (Ayes: Mahoney, Riley, Casillas, Lamera, Apel, Jelly, Stone): 0 (Nays): 0 (Absent)
22. Request to Approve Resolution #827 Relative to the Reduction or Elimination of Particular Kinds of Certificated Services or Final Notice of Layoff Because of Reduction of Particular Kinds of Services - Katherine Wright, Superintendent
Member Mahoney moved to approve, Member Riley seconded. Motion carried by roll call vote 7 (Ayes: Mahoney, Riley, Casillas, Lamera, Apel, Jelly, Stone): 0 (Nays): 0 (Absent)
23. Request to Approve Resolution #828 Relative to the Reduction or Elimination of Particular Kinds of Classified Services or Final Notice of Layoff Because of Reduction of Particular Kinds of Services - Katherine Wright, Superintendent
Member Mahoney moved to approve, Member Lamera seconded. Motion carried by roll call vote 7 (Ayes: Mahoney, Riley, Casillas, Lamera, Apel, Jelly, Stone): 0 (Nays): 0 (Absent)
24. Request to Approve and Adopt the 2019-2020 and 2020-2021 Tentative Agreement with the River Delta Unified Teacher's Association – Katherine Wright, Superintendent
Member Mahoney moved to approve, Member Apel seconded. Motion carried by roll call vote 7 (Ayes: Mahoney, Riley, Casillas, Lamera, Apel, Jelly, Stone): 0 (Nays): 0 (Absent)
25. Request to Award the Category Two (2) Eligible Network Equipment Contract for E-rate Approved Equipment to AMS.net in the Amount of \$262,032.65– Tammy Busch, Chief Business Officer
Member Lamera moved to approve, Member Mahoney seconded. Motion carried by roll call vote 7 (Ayes: Mahoney, Riley, Casillas, Lamera, Apel, Jelly, Stone): 0 (Nays): 0 (Absent)
26. Request Approval of Action Taken During Closed Session Regarding Student Discipline/Expulsion Hearing(s) or Stipulation Agreement(s) Action Taken to be Announced and Voted on Individually by Student Case Number to Maintain Student Confidentiality (Ed. Code 49070 (c) and 76232(c) - Board President Stone
 - 4.1.1 Student Case #2122-311-001 – Member Stone read the Board recommendation to expel the student from all schools of the River Delta Unified School District and be referred to a school outside of the District. A Rehabilitation Plan was Board approved.
Member Mahoney moved to approve, Member Lamera seconded. Motion carried by roll call vote 7 (Ayes: Mahoney, Riley, Casillas, Lamera, Apel, Jelly, Stone): 0 (Nays): 0 (Absent)
 - 4.1.2 Student Case #2122-321-002 - Member Stone read the Board recommendation to expel the student from all schools of the River Delta Unified School District and be referred to a school outside of the District. A Rehabilitation Plan was Board approved.
Member Mahoney moved to approve, Member Lamera seconded. Motion carried by roll call vote 7 (Ayes: Mahoney, Riley, Casillas, Lamera, Apel, Jelly, Stone): 0 (Nays): 0 (Absent)
27. Re-Adjourn to continue Closed Session, if needed – Board President Stone reported that re-adjourning to Closed Session was not necessary.

28. Report of Action taken, if any, during continued Closed Session (Government Code Section 54957.1) - Board President Stone reported Closed Session was not necessary – no actions to report.
29. Adjournment: There being no further business before the Board, Board President Stone asked for a motion to adjourn.

Member Casillas moved to approve, Member Mahoney seconded. Motion carried by roll call vote 7 (Ayes: Mahoney, Riley, Casillas, Lamera, Apel, Jelly, Stone): 0 (Nays): 0 (Absent)

The meeting was adjourned at 9:21 pm

Submitted:

Approved:

Katherine Wright, Superintendent and
Secretary to the Board of Trustees

Marilyn Riley, Clerk, Board of Trustees

By: Jennifer Gaston, Recorder

End

RIVER DELTA UNIFIED SCHOOL DISTRICT

MINUTES

SPECIAL MEETING

February 28, 2022

1. **Call Open Session to Order** – Board President Stone called the Open Session of the meeting of the Board of Trustees to order at 5:36 p.m. on February 28, 2022 at Isleton Elementary School, Isleton, California.
2. **Roll Call of Members:**
 - Jennifer Stone, President
 - Dan Mahoney, Vice President
 - Marilyn Riley, Clerk
 - Rafaela Casillas, Member
 - Marcial Lamera, Member
 - Wanda Apel, Member (Absent)
 - Randall Jelly, MemberAlso, Present: Katherine Wright, Superintendent and Jennifer Gaston, Recorder.
3. **Review Closed Session Agenda**
 - 3.1 Board President Stone announced items on the Closed Session Agenda
 - 3.2 Public Comment on Closed Session Agenda Items Only – None to report
4. **Board President Stone asked for a motion to approve the Closed Session agenda and adjourn the meeting to Closed Session @ 5:37 pm**
 - Member Lamera moved to approve, *Member Riley seconded. Motion carried*
 - Vote 6 (Ayes: Mahoney, Riley, Casillas, Lamera, Jelly, Stone): 0 (Nays): 1(Absent: Apel)*
5. **Open Session was reconvened at 6:37 pm**
 - 5.1 Roll was retaken. Member Apel was absent. All members were present.
 - Also, present: Katherine Wright, Superintendent and Jennifer Gaston, Recorder.
 - 5.2 Pledge of Allegiance was led by Board President Stone
6. **Report of Action taken, if any, during the Closed Session** (Government Code Section 54957.1)
 - Board President Stone reported that, during Closed Session, the Board did not take any actions.
7. **Review and Approve the Open Session Agenda**
 - Board President Stone asked for a motion to approve the Open Session Agenda.
 - Member Lamera moved to approve, *Member Riley seconded. Motion carried*
 - Vote 6 (Ayes: Mahoney, Riley, Casillas, Lamera, Jelly, Stone): 0 (Nays): 1(Absent: Apel)*
8. **Public Comment:** A parent, Amber Fingland, stated that she conducted a survey on her personal Facebook page to see if parents were in favor of wearing masks or not wearing masks. She stated that, she didn't care either way. She reported that the majority of the responses were to not in favor of wearing masks. She made the request that, if her child was to pull their mask down in the classroom to breathe, he will not be removed from class. Her child, Nathan stated that when he's at recess, he pulls down his mask so he can breath, but in class they are asked to put their masks back on.

Rachel Jauregui, a parent, gave several reasons on why she believes masks should be removed. She feels that the masks are creating mental damage, that the masks can hold viruses and bacteria, and that we are losing the connection, because at a very young age, we teach that facial expressions are connected to how we feel, and that we teach them to relay this to people around them. As a parent, she believes she should have a choice.

A few attendees via Zoom were unable to speak directly to the Board due to technology difficulties. They were asked to use the link for the Public Comment Form to submit their comments. Any submitted comments would be forwarded to the Board of Trustees.

Superintendent Wright was happy to announce that the Vice Principal position at Delta High School and Clarksburg Middle School has been filled. She invited Christine Mabery, Principal, to introduce Mr. Tom Pender as the newly hired Vice Principal. Mr. Pender gave a brief overview of his career and indicated that he was happy to be back in an area that he loves and happy to be helping in the District.

9. Request to Accept and Approve the Decision Set Forth by the California Health and Human Services Secretary, Dr. Mark Ghaly, Regarding Mask Mandates in school settings. (If the Decision of Dr. Ghaly is to Leave the Decision Regarding Mask Mandates to the Local Education Agency (LEA), the Board Shall Give Direction to Continue the Mask Mandate Indoors in the School Setting or to Make Mask Wearing Optional) – Katherine Wright, Superintendent

Member Lamera moved to approve, Member Riley seconded. Motion carried 5 (Ayes: Mahoney, Riley, Lamera, Casillas, Jelly): 1 (Nays: Stone): 1 (Absent: Apel)

10. Adjournment: There being no further business before the Board, Board President Stone asked for a motion to adjourn.

Member Mahoney moved to approve, Member Casillas seconded. Motion carried 6 (Ayes: Mahoney, Riley, Lamera, Casillas, Jelly, Stone): 0 (Nays): 1 (Absent: Apel)

The meeting was adjourned at 7:38 p.m.

Submitted:

Approved:

Katherine Wright, Superintendent and
Secretary to the Board of Trustees

Marilyn Riley, Clerk, Board of Trustees

By: Jennifer Gaston, Recorder

End

**BOARD OF TRUSTEES
RIVER DELTA UNIFIED SCHOOL DISTRICT**

445 Montezuma Street
Rio Vista, California 9457-1561

BOARD AGENDA BRIEFING

Meeting Date: March 8, 2022

Attachments: X _____

From: Codi Agan, Director of Personnel

Item Number: 10.2

Type of item: (Action, Consent Action or Information Only): _____ Consent Action _____

SUBJECT:

Request to Approve the Monthly Personnel Transaction Report

BACKGROUND:

STATUS:

PRESENTER:

Codi Agan, Director of Personnel

OTHER PEOPLE WHO MIGHT BE PRESENT:

Staff

COST AND FUNDING SOURCES:

RECOMMENDATION:

That the Board approves the Monthly Personnel Transaction Report as submitted

Time allocated: 2 minutes

**BOARD OF TRUSTEES
RIVER DELTA UNIFIED SCHOOL DISTRICT**

445 Montezuma Street
Rio Vista, California 94571-1561

BOARD AGENDA BRIEFING

Meeting Date: March 8, 2022

Attachments: X

From: Tammy Busch, Chief Business Officer

Item Number: 10.3

Type of item: (Action, Consent Action or Information Only): Consent

SUBJECT:

Approve Monthly Expenditure Summary

BACKGROUND:

The Staff prepares a report of expenditures for the preceding month.

STATUS:

PRESENTER:

Tammy Busch, Chief Business Officer

OTHER PEOPLE WHO MIGHT BE PRESENT:

COST AND FUNDING SOURCES:

Not Applicable

RECOMMENDATION:

That the Board approves the monthly expenditure summary report as submitted.

Time allocated: 2 minutes

Cutoff amount: \$1.00

Select vendors with 1099 flags: of any setting.

Select payments with 1099 flags: of any setting.

Input file: Unknown Updated:

Report prepared: Tue, Mar 01, 2022, 3:23 PM

Vendor Name/Address	Total	Description	Date	Warrant Reference	Amount	1099
015023 49ER WATER SERVICES 245 NEW YORK RANCH ROAD #A JACKSON, CA 95642	1,981.00	3641/3669 MAINT WATER TESTING 3745 MAINT WATER TESTING	02/10/2022 02/17/2022	22333313 PO-220109 22334386 PO-220109	1,356.00 625.00	N N
(0) - 0						N
000009 ABEL CHEVROLET-PONTIAC-BUICK 280 NO FRONT STREET P.O. BOX 696 RIO VISTA, CA 94571-0696	153.63	44816 TRANS REPAIRS	02/08/2022	22332736 PO-220152	153.63	N
(707) 374-6317						N
013287 ACSA FOUNDATION FOR ED ADMIN 1575 BAYSHORE HIGHWAY BURLINGAME, CA 94010	955.03	23071 SUPT SYMPOSIUM ACSA FEB 22 DUES	02/01/2022 02/08/2022	22331324 PO-220555 22332766 PV-220493	700.00 255.03	N N
(800) 608-2272						N
014952 AERIES SOFTWARE 770 THE CITY DR S #6500 ORANGE, CA 92868	250.00	RW15605 RATOLA WRKSHP RW15783/15764 RATOLA WRKSHPS	02/03/2022 02/03/2022	22331847 PO-220501 22331847 PO-220641	50.00 200.00	N N
(0) - 0						N
012976 AGAN, CODI 525 PHEASANT RUN DR DIXON, CA 95620	71.42	HR CONF REIMB	02/08/2022	22332773 TC-220151	71.42	N
(925) 783-5096						N
015007 AMS.NET C/O FREMONT BANK PO BOX 4933 HAYWARD, CA 94540-4933	16,915.27	52776/53018 DHW CABLING LABOR 52977 RVHS CABLING LABOR 52883 RVHS CABLING 50313 DHW CABLING	02/08/2022 02/08/2022 02/08/2022 02/08/2022	22332737 PO-220441 22332737 PO-220441 22332737 PO-220441 22332737 PO-220441	1,509.00 13,108.50 2,065.55 232.22	N N N N
(0) - 0						N

MAINT SUPPLIES	02/15/2022	22333985	PO-220665	330.82	N
BUS OFF PAYROLL WRKSH	02/15/2022	22333985	PO-220670	1,185.00	N
BARKMAN CONF REGIST	02/15/2022	22333985	PO-220671	100.00	N
DHW SUPPLIES	02/15/2022	22333985	PV-220516	519.09	N
ZOOM	02/15/2022	22333985	PV-220516	436.68	N
TEXTRON REFUND	02/15/2022	22333985	PV-220516	1,424.59-	N
NURSE SUPPLIES	02/15/2022	22333985	PV-220516	106.98	N

Vendor Name/Address	Total	Description	Date	Warrant Reference	Amount	1099
014367 BANK OF AMERICA (Continued...)		DHS REFUND	02/15/2022	22333985 PV-220516	19.28	N
		TEXTRON MAINT SUPPLIES	02/15/2022	22333985 PV-220516	1,560.63	N
		BRIDGE TOLL	02/15/2022	22333985 PV-220516	6.00	N
010853 BARRY MCCLAIN P.O. BOX 458 COURTLAND, CA 95615 (916) 775-1426	52.81	48576 MAINT SUPPLIES	02/17/2022	22334405 PV-220517	52.81	Y
015146 BATTERIES PLUS BULBS 369 S LOWER SACRAMENTO RE #A LODI, CA 95242 (925) 687-2600	140.70	P48674965 MAINT SUPPLIES	02/22/2022	22334872 PV-220537	140.70	N
012586 BAY ALARM 60 BERRY DRIVE PACHECO, CA 94553 (209) 465-1986	13,978.89	RMS FIRE MONITORING RMS CAMERAS ISLE CAMERAS RVHS FIRE MONITORING BALCO HOLDINGS DW ALARMS RMS CAMERAS ISLE CAMERAS	02/01/2022 02/08/2022 02/08/2022 02/08/2022 02/08/2022 02/08/2022 02/24/2022 02/24/2022	22331338 PO-220288 22332738 PO-220060 22332738 PO-220177 22332738 PO-220288 22332738 PO-220288 22332738 PO-220288 22335524 PO-220060 22335524 PO-220177	5,789.52 393.81 115.23 2,037.18 5,134.11 393.81 115.23	N N N N N N N N
002104 BEL AIR P.O. BOX 15618 SACRAMENTO, CA 95852 (888) 208-8930	145.91	5000034 DHS AG SUPPLIES 5000034 DHS AG SUPPLIES	02/22/2022 02/22/2022	22334878 PV-220546 22334878 PV-220546	72.96 72.95	N N
015269 BERGMAN, CIERA 901 THEREZA WAY RIO VISTA, CA 94571 (707) 200-5355	120.97	DEC MILEAGE JAN MILEAGE	02/01/2022 02/08/2022	22331379 TC-220132 22332774 TC-220152	74.53 46.44	N N
013642 BLACK POINT ENVIRONMENTAL INC 930 SHILOH RD BLDG 40F	152.00	2012 PROJ #247 146 MAGNOLIA	02/01/2022	22331356 PV-220447	152.00	N

WINDSOR, CA 95492

(707) 837-7407

N

Vendor Name/Address	Total	Description	Date	Warrant Reference	Amount	1099
012286 BLICK ART MATERIALS P.O. BOX 1267 GALESBURG, IL 61402-1267 (800) 447-8192	3,035.03	24613 DHS ART SUPPLIES 24613 DHS ART SUPPLIES 24613 DHS ART SUPPLIES	02/03/2022 02/03/2022 02/03/2022	22331848 PO-220438 22331848 PO-220438 22331848 PO-220438	35.03 1,500.00 1,500.00	N N N
014081 BOCKMON & WOODY ELECTRIC CO 1528 EL PINAL DRIVE STOCKTON, CA 95201 () -	51,599.25	220544 RMS MARQUIS INSTALL 220545 ISLE MARQUIS INSTALL	02/01/2022 02/01/2022	22331354 PO-220544 22331354 PO-220544	27,250.75 24,348.50	N N
015095 BRIOSO, TRINIDAD 9674 JAN MARIE WAY ELK GROVE, CA 95624 (209) 625-7663	31.00	JAN MILEAGE	02/08/2022	22332775 TC-220153	31.00	N
015139 BROADCAST MUSIC INC. 10 MUSIC SQUARE EAST NASHVILLE, TN 37203-4399 (0) - 0	380.00	41882293 PROF SERV	02/01/2022	22331377 PV-220469	380.00	N
015204 BROOKCREST WATER COMPANY 1908 D ST SACRAMENTO, CA 95811-1123 (916) 441-7261	53.00	136357 BATES WATER 102296 ASP WATER 101414 MOKE WATER	02/01/2022 02/01/2022 02/01/2022	22331357 PV-220448 22331357 PV-220448 22331357 PV-220448	8.75 26.75 17.50	N N N
014614 BUCKMASTER 1801 TRIBUTE ROAD SACRAMENTO, CA 95815 (916) 923-0500	821.42	424194/423884/42421 CMS PRNT 425519 CMS PRINT CHRGS 425518 DHS COPIER CONTRACTS 424885 DHS PRINTING SUPPLIES 425969 DHS PRINTER SUPPLIES 426136 DHS PRINTER SUPPLIES	02/01/2022 02/03/2022 02/08/2022 02/08/2022 02/10/2022 02/17/2022	22331358 PV-220449 22331862 PV-220470 22332739 PO-220225 22332739 PO-220226 22333314 PO-220226 22334387 PO-220226	253.11 77.52 250.51 15.00 112.64 112.64	N N N N N N
015272 BURNS-MCCLOSKEY, DEBORAH	2,750.00	SPEECH & LANG IEE SP ED	02/03/2022	22331863 PV-220489	2,750.00	N

2550 NINTH STREET SUITE 115
BERKELEY, CA 94710

(0) - 0 N

Vendor Name/Address	Total	Description	Date	Warrant Reference	Amount	1099
015255 BUSLOOP 700 45TH AVE OAKLAND, CA 94601 (510) 209-6691	1,200.00	35996 RVHS GRLS SOCCER TRANS	02/17/2022	22334406 PV-220518	1,200.00	N
012497 BUSWEST 21107 CHICO STREET CARSON, CA 90745 (209) 531-3928	6.46	410031988 TRANS SUPPLIES	02/22/2022	22334864 PO-220267	6.46	N
003681 CALIFORNIA AMERICAN WATER P.O. BOX 7150 PASADENA, CA 91109-7150 (888) 237-1333	363.45	ISLE WATER SERV	02/10/2022	22333324 PV-220500	363.45	N
012268 CALIFORNIA WASTE RECOVERY SYSTEMS 175 ENTERPRISE CT STE #A GALT, CA 95632-9047 (209) 369-6887	1,256.12	ISLE WASTE SERVICE	02/10/2022	22333325 PV-220501	1,256.12	N
011734 CALIFORNIA WELDING SUPPLY CO P.O. BOX 567 817 S CENTER STREET STOCKTON, CA 95201 (209) 466-8604	333.03	840868 RVHS AG SUPPLIES 840868 RVHS AG SUPPLIES	02/01/2022 02/01/2022	22331339 PO-220609 22331339 PO-220609	166.51 166.52	N N
014242 CAMACHO MECHANICAL 618 A AIRPORT RD RIO VISTA, CA 94571 (209) 607-9807	842.13	8361/8386 MAINT REPAIRS 8400/8396 MAINT REPAIRS 8409 CTE AG COOLER REPAIR	02/01/2022 02/08/2022 02/22/2022	22331340 PO-220308 22332740 PO-220308 22334873 PV-220538	250.00 492.13 100.00	Y Y Y
		Y DAVID CAMACHO				

Vendor Name/Address	Total	Description	Date	Warrant Reference	Amount	1099
014082 CAS INSPECTION INC 373 PEBBLE BEACH DRIVE RIO VISTA, CA 94571 (925) 584-1930	2,200.00	2539 MARQ SIGN INSPCT 2539 MARQ SIGN INSPCT	02/01/2022 02/01/2022	22331333 PO-220524 22331336 PO-220524	1,466.00 734.00	N N
014547 CASEY, NICHOLAS 2318 Windy Springs LN BRENTWOOD, CA 94513 (0) - 0	150.17	DHW SUPPLIES DHW SUPPLIES DHW SUPPLIES	02/08/2022 02/08/2022 02/08/2022	22332776 TC-220154 22332776 TC-220154 22332776 TC-220154	55.82 51.12 43.23	N N N
003380 CENTRAL VALLEY WASTE SERVICE INC P.O. BOX 78251 PHOENIX, AZ 85062-8251 (0) - 0	4,264.97	WG/BATES/MOKE WASTE SERV WG/BATES/MOKE WASTE SERV	02/01/2022 02/10/2022	22331361 PV-220452 22333326 PV-220502	2,217.11 2,047.86	N N
000201 CITY OF ISLETON P.O. BOX 716 101 SECOND STREET ISLETON, CA 95641 (916) 777-7770	411.05	88671 ISLE SEWER	02/17/2022	22334388 PO-220159	411.05	N
000077 CITY OF RIO VISTA 1 MAIN STREET RIO VISTA, CA 94571 (0) - 0	6,494.24	RV WATER SERV RV SEWER SERVICE	02/10/2022 02/10/2022	22333315 PO-220286 22333315 PO-220286	5,090.17 1,404.07	N N
015265 CLARK PEST CONTROL OF STOCKTON PO BOX 1480 LODI, CA 952411480 (800) 936-3339	445.00	30358950 PEST CONTROL SERV 30491276 RVHS CAFE PEST CONTRO	02/01/2022 02/22/2022	22331376 PV-220467 22334884 PV-220539	320.00 125.00	N N

Vendor Name/Address	Total	Description	Date	Warrant Reference	Amount	1099
014575 COMPANION CORPORATION 1831 FORT UNION BLVD SALT LAKE CITY, UT 84121 (800) 943-6439 N	1,200.00	121300 RMS SOFTWARE	02/08/2022	22332731 PO-220625	1,200.00	N
014215 CONTERRA ULTRA BROADBAND PO BOX 281357 ATLANTA, GA 30384-1357 (704) 936-1722 N	1,624.18	52336 DW NETWORK	02/03/2022	22331864 PV-220471	1,624.18	N
015226 CULLIGAN OF NAPA VALLEY 1429 ILLINOIS STREET ST# 1 FAIRFILED, CA 94533 (707) 558-1000 N	212.90	101708 RVHS WATER 844261 DO WATER 844261 DO WATER 101708 RVHS WATER 844261 DO WATER	02/01/2022 02/01/2022 02/10/2022 02/10/2022 02/17/2022	22331362 PV-220453 22331362 PV-220453 22333327 PV-220503 22333327 PV-220503 22334407 PV-220519	68.75 27.25 11.75 58.40 46.75	N N N N N
013876 DATAPATH PO BOX 886009 LOS ANGELES, CA 90088-6009 (888) 693-2827 N	20,465.10	153866 ED WSV RPLCMNT SSD 154339 DW IT SERVICES 154339 DW IT SERVICES 154339 DW IT SERVICES 154339 DW IT SERVICES 154339 DW IT SERVICES 153670 SP ED DOCKING STN 153018 BUS OFF COMPUTERS 153368 LOW VOLTAGE CABLING ISL 153737 RVHS COMPUTER 154211 DHS BACKUP 154339 MNGD STORAGE	02/01/2022 02/08/2022 02/08/2022 02/08/2022 02/08/2022 02/08/2022 02/08/2022 02/08/2022 02/08/2022 02/08/2022 02/08/2022 02/08/2022	22331325 PO-220612 22332741 PO-220191 22332741 PO-220191 22332741 PO-220191 22332741 PO-220191 22332764 PO-220191 22332732 PO-220273 22332741 PO-220338 22332732 PO-220473 22332732 PO-220520 22332732 PO-220630 22332732 PO-220666	103.26 121.82 121.82 121.82 11,573.21 243.64 338.84 4,628.57 1,758.05 913.66 90.41 450.00	N N N N N N N N N N N N
013722 DE LAGE LANDEN PUBLIC FINANCE 1111 OLD EAGLE SCHOOL ROAD WAYNE, PA 19087 (800) 736-0220 N	3,849.89	74994647 ED SV LEASE 75217536 F5 LEASE 75217477 WG LEASE 75188994 BATES LEASE 75219621 DO LEASE 75228526 BUS OFF LEASE 75305454 ED SV LEASE 75501363 F5 LEASE 75501333 WG LEASE	02/01/2022 02/03/2022 02/03/2022 02/03/2022 02/03/2022 02/03/2022 02/10/2022 02/22/2022 02/22/2022	22331363 PV-220454 22331851 PO-220039 22331851 PO-220089 22331851 PO-220230 22331865 PV-220487 22331865 PV-220491 22333328 PV-220504 22334865 PO-220039 22334865 PO-220089	150.66 80.81 167.01 355.58 794.66 168.10 188.62 80.81 167.01	N N N N N N N N N

75489207	BATES LEASE			02/22/2022	22334865	PO-220230	373.36	N
75529743/75487472	DO/ED SV LSE			02/22/2022	22334874	PV-220541	264.30	N
75529743/75487472	DO/ED SV LSE			02/22/2022	22334874	PV-220541	794.66	N
75529743/75487472	DO/ED SV LSE			02/22/2022	22334874	PV-220541	264.31	N

Vendor Name/Address	Total	Description	Date	Warrant Reference	Amount	1099
002819 DELTA CARE DEPT #0170 LOS ANGELES, CA 90084-0170 (0) - 0 N	75.50	SUMMER HEALTH PRMS FEB 22	02/08/2022	22332767 PV-220494	75.50	N
012807 DELTA ELEMENTARY CHARTER SCHOOL 36230 N SCHOOL ST CLARKSBURG, CA 95612 (916) 995-1335 N	169,679.00	FEB TAX IN LIEU	02/03/2022	22331866 PV-220472	169,679.00	N
015214 DIAZ, JOSEPH 99 HAMILTON AVE RIO VISTA, CA 94571 (0) - 0 N	35.10	JAN MILEAGE	02/01/2022	22331380 TC-220134	35.10	N
014067 DISCOVERY OFFICE SYSTEMS 1269 CORPORATE CENTER PARKWAY SANTA ROSA, CA 95407 (707) 570-1000 N	770.06	55E1656820 ISLE COPIER CNTRCT 55E1651145 BATES COPIER CNTRCT 55E1655921 BATES COPIER CNTRCT 55E1652115 ISLE COPIER CONTRCT 55E1657565 WG COPIER CONTRACT 55E1659783 BATES CONTRACT 55E1661373 ISLE COPIER CONTRCT	02/01/2022 02/01/2022 02/01/2022 02/08/2022 02/08/2022 02/17/2022 02/22/2022	22331345 PO-220181 22331345 PO-220231 22331345 PO-220231 22332749 PO-220181 22332749 PO-220351 22334410 PV-220522 22334868 PO-220181	137.64 38.12 38.12 165.58 36.69 38.12 315.79	N N N N N N N
015248 DIXON SMARTSCHOOLHOUSE 4 VIA CANCION SAN CLEMENTE, CA 92673 (0) - 0 N	532.48	1302 CONSULTING	02/03/2022	22331860 PO-220546	532.48	N
000188 DOLK TRACTOR COMPANY 242 N. FRONT STREET RIO VISTA, CA 94571 (0) - 0 N	425.94	19667/5480 MAINT SUPPLIES	02/10/2022	22333329 PV-220505	425.94	N

Vendor Name/Address	Total	Description	Date	Warrant Reference	Amount	1099
012452 DOLK, HEATHER 311 CHARDONNAY WAY RIO VISTA, CA 94571 (707) 374-4836	102.77	STALE DATED 411190	02/01/2022	22331381 TC-220135	102.77	N
010469 E.F. KLUDT & SONS INC P.O. BOX 166 LODI, CA 95241-0166 (0) - 0	10,533.49	286611 TRANS FUEL 286799 TRANS FUEL 285491 TRANS FUEL 287371 TRANS FUEL	02/01/2022 02/03/2022 02/08/2022 02/10/2022	22331341 PO-220142 22331852 PO-220142 22332742 PO-220142 22333316 PO-220142	1,594.78 2,198.83 1,936.82 4,803.06	N N N N
010042 EMIGH, JENNIFER 315 RANIER COURT RIO VISTA, CA 94571 (0) - 0	28.03	DHW SUPPLIES	02/03/2022	22331886 TC-220144	28.03	N
013809 ESPERSON, CHRISTINA 178 EDGEWATER DRIVE RIO VISTA, CA 94571 (0) - 0	194.82	CONF REIMB	02/08/2022	22332777 TC-220155	194.82	N
013913 FLORAL FRESH 1127 FEE DRIVE SACRAMENTO, CA 95815 (916) 504-3591	166.55	1253365 DHS AG SUPPLIES 1253365 DHS AG SUPPLIES	02/08/2022 02/08/2022	22332743 PO-220283 22332743 PO-220283	83.27 83.28	N N
014870 FORTUNA UNION HS DISTRICT C/O SANDY DALE 379 12TH STREET FORTUNA, CA 95540 (707) 725-4461	290.00	RVHS AG A. LAUHLAND REGIST RVHS AG A. LAUHLAND REGIST	02/01/2022 02/01/2022	22331364 PV-220455 22331364 PV-220455	145.00 145.00	N N

Vendor Name/Address	Total	Description	Date	Warrant Reference	Amount	1099
011339 FRONTIER COMMUNICATIONS CORPORATION THREE HIGH RIDGE PARK STAMFORD, CT 06905	4,226.04	RADIO RIO CIRCUIT RADIO RIO CIRCUIT WG BIIG CIRCUIT DW PHONE SERVICE 070121-8 BIIG CIRCUIT	02/01/2022 02/03/2022 02/03/2022 02/10/2022 02/17/2022	22331378 PV-220468 22331883 PV-220483 22331867 PV-220484 22333317 PO-220287 22334408 PV-220520	64.99 69.81 21.76 3,653.74 415.74	N N N N N
(0) - 0 N						
013921 FUN & FUNCTION LLC PO BOX 11 MERION STATION, PA 190066	49.64	550964 SP ED SUPPLIES	02/01/2022	22331326 PO-220606	49.64	7
(800) 231-6329 Y						
014234 GIRARD EDWARDS STEVENS & TUCKER LLP., ATTORNEYS AT LAW 8801 FOLSOM BLVD STE 285 SACRAMENTO, CA 95826	1,304.00	3902 ATTY FEES 3902 ATTY FEES	02/08/2022 02/08/2022	22332768 PV-220495 22332768 PV-220495	541.50 762.50	Y Y
(916) 706-1255 Y						
003354 GOPHER SPORT 2525 LEMOND ST SW OWATONNA, MN 55060-0998	1,658.45	105072 RVHS SUPPLIES 105588 WG SUPPLIES 105588 WG SUPPLIES 105588 WG SUPPLIES	02/01/2022 02/10/2022 02/10/2022 02/10/2022	22331327 PO-220353 22333330 PV-220506 22333330 PV-220506 22333330 PV-220506	840.22 818.23 66.48 66.48	N N N N
(800) 533-0446 N THE PROPHET CO						
003111 GOVERNMENT FINANCIAL STRATEGIES INC. 1228 N STREET, SUITE 13 SACRAMENTO, CA 95814-5609	5,267.62	1324099 PROF SERV 1324105 PROF SERV 1324105 PROF SERV 1324132 PROF SERV	02/03/2022 02/03/2022 02/03/2022 02/24/2022	22331868 PV-220486 22331881 PV-220486 22331882 PV-220486 22335532 PV-220550	3,152.62 1,235.00 390.00 490.00	N N N N
(916) 444-5100 N						
014623 GRANADOS-ORDAZ, YAZMIN PO BOX 947 WALNUT GROVE, CA 95690	38.37	JAN MILEAGE	02/08/2022	22332778 TC-220156	38.37	N
(0) - 0 N						

Vendor Name/Address	Total	Description	Date	Warrant Reference	Amount	1099
014573 GREAT AMERICA FINANCIAL SVCS PO BOX 660831 DALLAS, TX 75266-0831 (877) 311-4422	1,060.71	30893357 CMS LEASE 30847063 DHS LEASE 31040859 DHS LEASE	02/03/2022 02/08/2022 02/22/2022	22331869 PV-220473 22332769 PV-220496 22334875 PV-220542	309.95 375.38 375.38	N N N
000711 GROW WEST PARTS 14301 RAILROAD AVE WALNUT GROVE, CA 95690- (916) 776-1744	63.76	13112 TRANS SUPPLIES	02/10/2022	22333318 PO-220151	63.76	N
014868 HALL, SARA PO BOX 9586 TRUCKEE, CA 96162 (916) 640-3533	3,325.00	SP ED BEHVR ASSMNTS	02/08/2022	22332744 PO-220179	3,325.00	Y
014500 HAND IN HAND THERAPEUTICS 214 ELMWOOD AVE MODESTO, CA 95354 (209) 604-8533	5,243.33	SP ED OCC THERAPY W/E 1/20 SP ED OCC THERAPY W/E 1/21 SP ED OCC THERAPY W/E 2/4	02/01/2022 02/03/2022 02/17/2022	22331342 PO-220176 22331853 PO-220176 22334389 PO-220176	1,503.33 1,320.00 2,420.00	Y Y Y
015274 HINSHAW, MERCY 14486 STATE HWY 160 WALNUT GROVE, CA 95690 (0) - 0	37.67	CAFE JAN MILEAGE	02/08/2022	22332788 TC-220166	37.67	N
015210 HKIT 538 NINTH ST #240 OAKLAND, CA 94607 (510) 625-9800	11,105.80	21029.00 IMP PLAN PROJCT 21029.00 IMP PLAN PROJCT 21029.01 MASTER PLANNING SERV 21029.01 MASTER PLANNING SERV	02/03/2022 02/03/2022 02/10/2022 02/10/2022	22331856 PO-220453 22331858 PO-220453 22333322 PO-220547 22333323 PO-220547	1,090.44 344.36 4,835.50 4,835.50	N N N N
003538 HOME DEPOT CREDIT SERVICES DEPT 32-2500439736	2,372.11	MAINT SUPPLIES RVHS AG WOODSHOP SUPPLIES	02/08/2022 02/08/2022	22332745 PO-220115 22332745 PO-220341	269.35 403.22	N N

P.O. BOX 78047
PHOENIX, AZ 85062-8047

(0) - 0 N

RVHS AG SUPPLIES
RVHS AG SUPPLIES
MAINT SUPPLIES
DHS AG SUPPLIES
DHS AG SUPPLIES

02/08/2022	22332745	PO-220383	121.72	N
02/08/2022	22332745	PO-220383	121.72	N
02/22/2022	22334866	PO-220115	1,371.35	N
02/22/2022	22334876	PV-220543	42.38	N
02/22/2022	22334876	PV-220543	42.37	N



(707) 374-4037

N



Vendor Name/Address	Total	Description	Date	Warrant Reference	Amount	1099
000107 INLAND BUSINESS SYSTEMS 1500 NO. MARKET SACRAMENTO, CA 95834-1912 (916) 928-0770	6,118.44	2355044 RVHS LEASE AGRMNT 2419697 RVHS LEASE AGRMNT 2419697 RVHS LEASE AGRMNT 242671 DHW PRNT OVERAGES 1 YR 2390125 DHW COPIER CONTRACT 2449696 DHW COPIER CONTRACT	02/01/2022 02/08/2022 02/08/2022 02/08/2022 02/22/2022 02/24/2022	22331344 PO-220011 22332747 PO-220011 22332747 PO-220011 22332747 PO-220072 22334867 PO-220072 22335525 PO-220072	580.59 257.42 257.42 3,915.81 553.60 553.60	N N N N N N
014824 J & D WHOLESALE 4614 SECOND. ST #1 DAVIS, CA 95618 (530) 747-2300	423.00	6300868 RVHS AG SUPPLIES 6300868 RVHS AG SUPPLIES	02/08/2022 02/08/2022	22332748 PO-220304 22332748 PO-220304	211.50 211.50	N N
014955 JOHNSON CONTRLS DEPT. CH 10320 PALATINE, IL 60055-0320 (0) - 0	1,580.28	88482657 RVHS FIRE PROTECTION	02/17/2022	22334409 PV-220521	1,580.28	N
014869 JOSEPHS LAWMOWER 1551 OAK PARK BLVD PLEASANT HILL, CA 94523 (925) 935-7240	6,393.31	324817/324808 MAINT EQUIP	02/03/2022	22331870 PV-220490	6,393.31	N
013649 JP PETROLEUM SERVICE 3065 ASANTE LANE WEST SACRAMENTO, CA 95691 (916) 372-5693	385.12	8212 INSTALL KEYPAD	02/03/2022	22331871 PV-220474	385.12	Y JOHN P. PUUMAL
011311 LA RUE COMMUNICATIONS 521 E. MINER AVE STOCKTON, CA 95202 (209) 463-1900	451.10	9335 TRANS SUPPLIES 9401 TRANS UHF REPEATER	02/01/2022 02/08/2022	22331365 PV-220456 22332750 PO-220144	121.10 330.00	7 7 Y LA RUE, KNOX J
015231 LARA, DIANA	221.65	JAN MILEAGE	02/08/2022	22332779 TC-220157	221.65	N

14801 ST. HWY 160 SPC #1
ISLETON, CA 95641

(0) - 0 N

Vendor Name/Address	Total	Description	Date	Warrant Reference	Amount	1099
014949 LATIMER, NICOLE 8113 TREECREST AVE FAIR OAKS, CA 95628 (916) 284-5132	75.15	STALE DATE 99408516	02/01/2022	22331382 TC-220136	75.15	N
012569 LEARNING FOR LIVING INC 52 NIGHT HERON CHAPEL HILL, NC 27517 (800) 874-1100	5,200.00	16943 RVHS WORKSHOP	02/01/2022	22331329 PO-220629	5,200.00	N
000548 LIRAS SUPERMARKET 609 HWY 12 RIO VISTA, CA 94571 (707) 374-5399	1,561.63	#175 DHW SUPPLIES #133 RMS SUPPLIES #55 RVHS SUPPLIES #55 RVHS CULINARY SUPPLIES	02/08/2022 02/22/2022 02/24/2022 02/24/2022	22332751 PO-220066 22334869 PO-220058 22335521 PO-220192 22335526 PO-220307	49.03 47.43 754.71 710.46	N N N N
015183 LOPEZ, LUIS PO BOX 237 HOOD, CA 95639 (0) - 0	165.87	JAN/DEC MILEAGE	02/03/2022	22331887 TC-220145	165.87	N
013206 LOWE'S 8369 POWER INN ROAD ELK GROVE, CA 95624-3464 (866) 232-7443	469.94	MAINT SUPPLIES	02/17/2022	22334391 PO-220117	469.94	N
014665 LOY MATTISON ENTERPRISES 7038 ALMOND HILL COURT ORANGEVALE, CA 95662 (0) - 0	747.50	120121013122 ERATE PROF SERV	02/17/2022	22334392 PO-220061	747.50	Y
015177 MABERY, CHRISTINE PO BOX 532	175.00	DHS REIMB	02/17/2022	22334425 TC-220168	175.00	N

MEADOW VISTA, CA 95722

(916) 606-6958

N

Vendor Name/Address	Total	Description	Date	Warrant Reference	Amount	1099
015279 MANTECA UNIFIED SCHOOL DISTRICT NUTRITION SERVICES PO BOX 32 MANTECA, CA 95336 (209) 858-0778	500.00	ARN22-00062 SERV SAFE	02/24/2022	22335535 PV-220553	500.00	N
014144 MARTINEZ, SANDRA PO BOX 298 ISLETON, CA 95641 (0) - 0	254.01	DEC MILEAGE JAN MILEAGE	02/01/2022 02/08/2022	22331383 TC-220142 22332780 TC-220158	96.88 157.13	N N
014819 MAVERICK NETWORKS INC. 7060 KOLL CENTER PKWY#318 PLEASANTON, CA 94566 (925) 931-1900	920.00	2200035 2102585 2200083 2200038	02/03/2022 02/03/2022 02/03/2022 02/03/2022	22331872 PV-220475 22331872 PV-220475 22331872 PV-220475 22331872 PV-220475	160.00 120.00 280.00 360.00	N N N N
014355 MAXIM STAFFING SOLUTIONS 12558 COLLECTIONS CENTER DR CHICAGO, IL 60693 (800) 394-7195	10,869.12	E4751500262 NURSING ASSTS E4800450262 NURSING ASSTS E4752930262 NURSING ASSTS E4871510262 NURSING ASSTS E4931040262 NURSING ASSTS E5006210262 NURSING ASSTS	02/03/2022 02/03/2022 02/03/2022 02/08/2022 02/17/2022 02/22/2022	22331854 PO-220451 22331854 PO-220451 22331854 PO-220451 22332752 PO-220451 22334393 PO-220451 22334870 PO-220451	2,208.00 1,880.64 272.16 2,548.32 2,672.16 1,287.84	N N N N N N
014107 MCCARTY, MELADEE 9217 VERVAINE WAY SACRAMENTO, CA 95829-8733 (209) 601-2940	200.00	SP ED PROF SERVICES	02/08/2022	22332753 PO-220158	200.00	Y
015173 MCCLATCHY COMPANY PO BOX 510150 LIVONIA, MI 48151 (0) - 0	353.20	89261 ERATE LEGAL AD	02/10/2022	22333331 PV-220507	353.20	N

Vendor Name/Address	Total	Description	Date	Warrant Reference	Amount	1099
012735 MCKINLEY ELEVATOR CORP. 555 FULTON ST SUITE 202 SAN FRANCISCO, CA 94102	1,200.00	148905 CMS ELEVATOR INSP 148904 DHW ELEVATOR INSP 148939 RVHS ELEVATOR INSP	02/01/2022 02/01/2022 02/01/2022	22331366 PV-220457 22331366 PV-220457 22331366 PV-220457	300.00 300.00 600.00	N N N
(415) 626-9951						N
015244 MGM TRANSPORTATION 7040 30TH STREET UNIT 4 NORTH HIGHLANDS, CA 95660	1,600.00	590 DHS FTBL CHRTR BUS (RESEND	02/17/2022	22334412 PV-220523	1,600.00	N
(888) 309-5551						N
014990 MINDSPEAKER PRINTING 1163 GRANDVIEW DR PROVIDENCE, UT 84332	1,317.41	RV-078 RVHS SHIRTS	02/17/2022	22334413 PV-220524	1,317.41	N
(707) 321-9425						N
012837 MOBILE MODULAR 5700 LAS POSITAS ROAD LIVERMORE, CA 94551	625.00	2240038 MODULAR LEASE	02/10/2022	22333339 PV-220515	625.00	N
(925) 606-9000		N MCGRATH RENTCO				
015169 MORGAN, DENISE 15134 GRAND ISLAND RD WALNUT GROVE, CA 95690	200.00	REIMB TUTORING	02/08/2022	22332781 TC-220159	200.00	N
(916) 207-1591						N
002424 NATIONAL SCHOOL FORMS 16 MT. EBO RD S. STE#16 BREWSTER, NY 10509	151.53	48700 BATES SUPPLIES	02/08/2022	22332733 PO-220627	151.53	N
(800) 431-1201						N
014359 NORTH STATE TIRE CO 1610 KATHLEEN AVE	79.46	K115049 TRANS SUPPLIES	02/03/2022	22331873 PV-220476	79.46	N

SACRAMENTO, CA 95815

(916) 922-1075

N

Vendor Name/Address	Total	Description	Date	Warrant Reference	Amount	1099
014246 NORTHWEST EVALUATION ASSOCIATI po box 2745 PORTLAND, OR 97208-2745 (503) 548-5259 N	24,934.50	54294 NWEA SOFTWARE	02/08/2022	22332734 PO-220028	24,934.50	N
010203 OCCUPATIONAL HEALTH PO BOX 39000 DEPT 33404 SAN FRANCISCO, CA 94139-3404 (707) 399-6068 N NORTHBAY HEALT	120.00	OH86580 DOT PHYSICAL	02/17/2022	22334414 PV-220525	120.00	N
014327 OLIVER & ANDY'S BOOK CO 5832 LINCOLN DRIVE #334 MINNEAPOLIS, MN 55436 (800) 601-5596 N	3,823.50	13449 WG BOOKS	02/24/2022	22335522 PO-220565	3,823.50	N
011429 OLIVER WORLDCLASS LABS INC 11040 BOLLINGER CANYON RD SUITE E-463 SAN RAMON, CA 94582 (707) 747-1537 N	10,756.19	1621 WG SMART BOARDS 1621 WG SMART BOARDS	02/01/2022 02/01/2022	22331330 PO-220012 22331330 PO-220012	364.65 10,391.54	N N
003218 ORIENTAL TRADING CO INC 4206 SOUTH 108TH STREET OMAHA, NE 68137 (800) 228-0475 N OTC DIRECT INC	851.83	714075232 ASP ISLE SUPPLIES 714770804 ASP BATES SUPPLIES	02/08/2022 02/22/2022	22332754 PO-220573 22334871 PO-220571	565.20 286.63	N N
014454 OROZCO, PRITIKA 14216 SHOP STREET WALNUT GROVE, CA 95690 (916) 491-0657 N	829.64	DEC MILEAGE JAN MILEAGE	02/01/2022 02/08/2022	22331384 TC-220137 22332782 TC-220160	238.33 591.31	N N

Vendor Name/Address	Total	Description	Date	Warrant Reference	Amount	1099
015232 PALMA HERNANDEZ, MARIA 928 THEREZA WAY RIO VISTA, CA 94571 (0) - 0 N	114.66	JAN MILEAGE	02/08/2022	22332783 TC-220161	114.66	N
013146 PAR P.O. BOX 1416 MINNEAPOLIS, MN 55440 (800) 331-8378 N	304.56	40524 SP ED SUPPLIES	02/01/2022	22331331 PO-220604	304.56	N
014465 PARKER & COVERT LAW OFFICE 17862 EAST SEVENTEENTH ST#204 EAST BUILDING TUSTIN, CA 92780 (714) 573-0900 Y PARKER & COVE	3,250.00	74667 ATTY FEES 74667 ATTY FEES	02/03/2022 02/03/2022	22331874 PV-220482 22331884 PV-220482	2,525.00 725.00	Y Y
013692 PATIN, ANGELA 633 MADERE STREET RIO VISTA, CA 94571 (707) 628-4406 N	176.26	JAN MILEAGE	02/08/2022	22332784 TC-220162	176.26	N
015261 PCR CONSULTING 4041 SOQUEL DRIVE, STE A-1 SOQUEL, CA 95073 (0) - 0 N	1,418.64	RD02 PROF SERVICES RD03 PROF SERVICES	02/01/2022 02/22/2022	22331367 PV-220458 22334877 PV-220545	705.69 712.95	N N
003270 PG&E 685 EMBARCADERO DRIVE SACRAMENTO, CA 95605 (0) - 0 N PACIFIC GAS AN	25,642.20	DW ELECTRIC RADIO RIO ELECT	02/08/2022 02/10/2022	22332755 PO-220289 22333319 PO-220289	25,613.07 29.13	N N
015078 PLATFORM ATHLETICS	500.00	4076 DHS/CMS SUBSCRPTN	02/08/2022	22332770 PV-220497	250.00	Y

39 JOHN H FINLY III WAY
FRAMINGHAM, MA 01701

4076 DHS/CMS SUBSCRPTN

02/08/2022 22332770 PV-220497

250.00 Y

(0) - 0 Y

Vendor Name/Address	Total	Description	Date	Warrant Reference	Amount	1099
013554 POINT QUEST EDUCATION 9355 E STOCKTON BLVD STE 225 ELK GROVE, CA 95624 (916) 422-0571 N	17,571.84	1546 INST ASSTS 736887/536777 NPS FEES 736901/736911/736747 NPS FEES	02/08/2022 02/08/2022 02/08/2022	22332756 PO-220168 22332756 PO-220169 22332756 PO-220169	5,979.84 10,920.00 672.00	N N N
012857 PRISTINE REHAB CARE 706 N. DIAMOND BAR BLVD STE #B DIAMOND BAR, CA 91765 (317) 371-3866 Y	21,475.20	7760/7761 SP ED SP THERAPY	02/17/2022	22334394 PO-220165	21,475.20	7
015262 REEVES, JODIE 133 DELTA WAY RIO VISTA, CA 94571 (0) - 0 N	207.09	PARENT TRANS	02/17/2022	22334426 TC-220169	207.09	N
013993 REFRIGERATION SUPPLIES DISTRIBUTOR 26021 ATLANTIC OCEAN DRIVE LAKE FORREST, CA 92630 (916) 369-0203 N	549.57	63210475 MAINT SUPPLIES	02/01/2022	22331369 PV-220460	549.57	N
015266 RESCUESTAT 3597 E. MONARCH SKY LN #200 MERIDIAN, ID 83646 (866) 782-8723 N	225.00	1380180 RENEWAL	02/01/2022	22331368 PV-220459	225.00	N
012529 RGM KRAMER INC. 3230 MONUMENT WAY CONCORD, CA 94518 (0) - 0 N	27,752.50	7491 PRJCT MNGMNT 7492 PRJCT MNGMNT 7492 PRJCT MNGMNT 7491 PRJCT MNGMNT 7547 PRJCT MNGMNT 7548 PRJCT MNGMNT 7547 PRJCT MNGMNT 7548 PRJCT MNGMNT	02/03/2022 02/03/2022 02/03/2022 02/03/2022 02/24/2022 02/24/2022 02/24/2022 02/24/2022	22331857 PO-220392 22331857 PO-220392 22331859 PO-220392 22331859 PO-220392 22335530 PO-220392 22335530 PO-220392 22335531 PO-220392 22335531 PO-220392	5,413.10 8,821.70 2,785.80 1,709.40 3,672.70 3,184.40 1,159.80 1,005.60	N N N N N N N N

Vendor Name/Address	Total	Description	Date	Warrant Reference	Amount	1099
000193 RIO VISTA ACE HARDWARE 506 STATE HIGHWAY 12 RIO VISTA, CA 94571	936.63	270822 RVHS SUPPLIES 270822 RVHS SUPPLIES	02/01/2022 02/17/2022	22331346 PO-220048 22334415 PV-220526	236.41 700.22	N N
(0) - 0						N
014859 RIO VISTA BAKERY & CAFE 150 MAIN STREET RIO VISTA, CA 94571	189.54	59116 RVHS SUPPLIES RVHS SUPPLIES	02/01/2022 02/08/2022	22331347 PO-220050 22332757 PO-220050	142.73 46.81	N N
(707) 374-3844						N
010239 RIO VISTA SANITATION P.O. BOX 607 RIO VISTA, CA 94571-0607	1,658.92	DO WASTE SERVICE RVHS, DHW WASTE SERVICE	02/10/2022 02/17/2022	22333332 PV-220508 22334411 PV-220527	127.62 1,531.30	N N
(0) - 0						N
014982 RIVERA-GARCIA, MARIA PO BOX 753 WALNUT GROVE, CA 95690	167.83	DEC MILEAGE JAN MILEAGE	02/01/2022 02/08/2022	22331385 TC-220141 22332785 TC-220163	93.07 74.76	N N
(916) 270-5670						N
014672 RODARTE DE MENA, LIZETH PO BOX 436 CLARKSBURG, CA 95612	34.51	JAN MILEAGE	02/03/2022	22331892 TC-220150	34.51	N
(0) - 0						N
014784 ROMAN, ANA 10 E 3RD ST ISLETON, CA 95641	34.60	STALE DATE 408520	02/01/2022	22331386 TC-220138	34.60	N
(0) - 0						N
015249 RVHS BOOSTER CLUB 410 S. 4TH STREET	8,100.00	RVHS AFTER SCHOOL MENTORSHIP RVHS AFTER SCHOOL MENTORSHIP	02/01/2022 02/01/2022	22331332 PO-220633 22331332 PO-220634	3,000.00 2,500.00	N N

RIO VISTA, CA 94571

RVHS AFTR SCL MNTRSHP SUPPLIES 02/03/2022 22331849 PO-220654

2,600.00 N

(0) - 0 N

Vendor Name/Address	Total	Description	Date	Warrant Reference	Amount	1099
012449 S AND S WORLDWIDE 75 MILL STREET COLCHESTER, CT 06415 (800) 288-9941	189.95	100911600 BATES SUPPLIES	02/08/2022	22332758 PO-220578	189.95	N
000095 S M U D P.O. BOX 15555 SACRAMENTO, CA 95852 (0) - 0	12,524.65	WG, BATES ELECT WG, BATES ELECT	02/10/2022 02/17/2022	22333320 PO-220292 22334395 PO-220292	11,732.96 791.69	N N
012225 SACRAMENTO COUNTY COUNTY OF SACRAMENTO 700 H STREET ROOM 1710 SACRAMENTO, CA 95814 (916) 874-8250	4,154.64	21/22 2ND QTR FISCAL AGNT FEES 21/22 2ND QTR FISCAL AGNT FEES 21/22 2ND QTR FISCAL AGNT FEES 21/22 2ND QTR FISCAL AGNT FEES 21/22 2ND QTR FISCAL AGNT FEES 21/22 2ND QTR FISCAL AGNT FEES	02/22/2022 02/22/2022 02/22/2022 02/22/2022 02/22/2022 02/22/2022	22334879 PV-220540 22334879 PV-220540 22334879 PV-220540 22334879 PV-220540 22334879 PV-220540 22334885 PV-220540 22334886 PV-220540	545.56 545.56 545.56 545.56 545.56 713.42 713.42	N N N N N N N
000090 SACRAMENTO COUNTY UTILITIES 9700 GOETHE ROAD SUITE C SACRAMENTO, CA 95827 (0) - 0	135.75	MOKE SEWER SERV	02/17/2022	22334416 PV-220528	135.75	N
002988 SCHOOL SERVICES OF CALIFORNIA PO BOX 516613 LOS ANGELES, CA 90051-0599 (916) 446-7517	260.00	W120171-IN GOV BUDGET WRKSHP	02/17/2022	22334383 PO-220597	260.00	N
003318 SCHOOL SPECIALTY INC W6316 DESIGN DRIVE GREENVILLE, WI 54942 (0) - 0	1,047.56	208129223608 CMS SUPPLIES 208129117989 BATES SUPPLIES 208128344876 DHS SUPPLIES 208129008001 DHS SUPPLIES 208129301363 DHS SUPPLIES 208128345139 DHS SUPPLIES	02/01/2022 02/01/2022 02/08/2022 02/08/2022 02/08/2022 02/08/2022	22331348 PO-220185 22331348 PO-220233 22332759 PO-220221 22332759 PO-220221 22332759 PO-220221 22332759 PO-220221	153.19 30.23 35.68 160.61 87.64 34.56	N N N N N N

208129300891	DHS	SUPPLIES	02/08/2022	22332759	PO-220221	160.17	N
208128346032	DHS	SUPPLIES	02/08/2022	22332759	PO-220221	53.74	N
208128426781	DHS	SUPPLIES	02/08/2022	22332759	PO-220221	51.09	N
208129376718	DHS	SUPPLIES	02/24/2022	22335527	PO-220221	171.43	N
208129406295	DHS	SUPPLIES	02/24/2022	22335527	PO-220221	57.16	N
308103933888	RMS	SUPPLIES	02/24/2022	22335523	PO-220664	52.06	N

Vendor Name/Address	Total	Description	Date	Warrant Reference	Amount	1099
000316 SCHOOLS INSURANCE AUTHORITY P.O. BOX 276710 SACRAMENTO, CA 95827-6710	178,460.50	2022.63 WRKRS COMP	02/08/2022	22332771 PV-220498	117,667.00	N
		2022.63 PROPERTY INS	02/08/2022	22332771 PV-220498	24,896.00	N
		2022.63 LIABILITY INS	02/08/2022	22332771 PV-220498	35,180.00	N
		EAP-022022.15 EMP ASST PROGRM	02/10/2022	22333333 PV-220510	365.93	N
(0) - 0 N		EAP-022022.15 EMP ASST PROGRM	02/10/2022	22333333 PV-220510	351.57	N
013193 SCOE P.O. BOX 269003 10474 MATHER BLVD SACRAMENTO, CA 95826	6,850.10	221197/221198 BUS OFF ENVELOPS	02/08/2022	22332735 PO-220582	600.10	N
		221384 INFO SERV/DATA PROCESSI	02/10/2022	22333334 PV-220509	6,250.00	N
(0) - 0 N						
013891 SENTINEL FIRE EQUIPMENT CO INC 5702 BROADWAY SACRAMENTO, CA 95820	1,689.37	90013/14/15/227684 EXTNSHR CHK	02/01/2022	22331370 PV-220461	21.76	N
		90013/14/15/227684 EXTNSHR CHK	02/01/2022	22331370 PV-220461	21.76	N
		90013/14/15/227684 EXTNSHR CHK	02/01/2022	22331370 PV-220461	1,689.37	N
(916) 455-5630 N						
015220 SERVANIA, ROLLY PO BOX 9075 PITTSBURG, CA 94565	129.99	DEC/JAN MILEAGE	02/03/2022	22331888 TC-220146	129.99	N
(925) 698-7098 N						
013480 SHELDON GAS COMPANY 1 HARBOR CENTER # 310 SUISUN CITY, CA 94585	6,134.73	4260419 MOKE PROPANE	02/01/2022	22331371 PV-220462	571.63	N
		4260440 WG PROPANE	02/03/2022	22331875 PV-220477	702.40	N
		4791862 BATES PROPANE	02/17/2022	22334417 PV-220529	2,906.34	N
		4983634/4983637 WG/TRN PROPANE	02/24/2022	22335533 PV-220551	945.77	N
		4983634/4983637 WG/TRN PROPANE	02/24/2022	22335533 PV-220551	1,008.59	N
(707) 425-2951 N						
000055 SIA DELTA DENTAL P.O. BOX 276710 SACRAMENTO, CA 95827-6710	4,789.09	FEB 2022 PREMIUMS	02/22/2022	22334880 PV-220547	2,841.51	N
		FEB 2022 PREMIUMS	02/22/2022	22334880 PV-220547	137.96	N
		FEB 2022 PREMIUMS	02/22/2022	22334880 PV-220547	1,809.62	N
(0) - 0 N						

Vendor Name/Address	Total	Description	Date	Warrant Reference	Amount	1099
000056 SIA VISION SERVICE P.O. BOX 276710 SACRAMENTO, CA 95827-6710	1,009.40	FEB 2022 PREMIUMS FEB 2022 PREMIUMS FEB 2022 PREMIUMS	02/24/2022 02/24/2022 02/24/2022	22335534 PV-220552 22335534 PV-220552 22335534 PV-220552	461.44 490.28 57.68	N N N
(0) - 0						N
012084 SODEXO INC & AFFILIATES PO BOX 360170 PITTSBURGH, PA 15251-6170	73,653.92	DEC MEALS DEC MEALS JAN MEALS JAN MEALS	02/01/2022 02/01/2022 02/17/2022 02/17/2022	22331352 PO-220489 22331352 PO-220489 22334403 PO-220489 22334403 PO-220489	31,882.50 6,496.97 28,007.31 7,267.14	N N N N
(0) - 0						N
013104 SOUND & SIGNAL INC 277 RICKENBACKER CIRCLE LIVERMORE, CA 94551-7216	2,717.65	38988 FCI MTHRBRD	02/03/2022	22331855 PO-220590	2,717.65	N
(925) 455-1778						N
013858 SPURR 1850 GATEWAY BOULEVARD CONCORD, CA 94520	21,517.67	DW GAS CAFE GAS DW GAS CMS CAFE GAS	02/01/2022 02/01/2022 02/17/2022 02/17/2022	22331349 PO-220291 22331353 PO-220291 22334396 PO-220291 22334404 PO-220291	7,366.90 569.85 13,117.63 463.29	N N N N
(888) 400-2155						N
013680 STANDARD APPLIANCE & HVAC SPLY 1820 S STREET SACRAMENTO, CA 95811	288.85	107512 MAINT SUPPLIES	02/01/2022	22331372 PV-220463	288.85	N
(916) 444-6650						N
014069 STAPLES ADVANTAGE 500 STAPLES DRIVE FRAMINGHAM, MA 01702	5,398.02	3497858174 DHW SUPPLIES 3499303872 DHW SUPPLIES 3495242411 DHW SUPPLIES 3497858175 DHW SUPPLIES 3497858173 DHW SUPPLIES 3497307919 DHW SUPPLIES 3499303871 DHW SUPPLIES 3498402745 DHW SUPPLIES 3497375588 DHW SUPPLIES	02/17/2022 02/17/2022 02/17/2022 02/17/2022 02/17/2022 02/17/2022 02/17/2022 02/17/2022 02/17/2022	22334397 PO-220068 22334397 PO-220068 22334397 PO-220068 22334397 PO-220068 22334397 PO-220068 22334397 PO-220068 22334397 PO-220068 22334397 PO-220068 22334397 PO-220068	7.21 42.80 12.96 19.99 15.13 28.76 249.49 9.64 6.91	N N N N N N N N N
(0) - 0		N STAPLES CONTRA				

3497858172	DHW SUPPLIES	02/17/2022	22334397	PO-220068	16.21	N
3497307918	DHW SUPPLIES	02/17/2022	22334397	PO-220068	126.50	N
3499375890	DHW SUPPLIES	02/17/2022	22334397	PO-220155	24.37	N
3496907521	BUS OFF SUPPLIES	02/17/2022	22334397	PO-220155	187.29	N
3499303874	DHW SUPPLIES	02/17/2022	22334397	PO-220155	49.38	N
3499375891	WIND RIVER SUPPLIES	02/17/2022	22334402	PO-220250	118.69	N
3497307921	ASP SUPPLIES	02/17/2022	22334397	PO-220310	64.61	N

Vendor Name/Address	Total	Description	Date	Warrant Reference	Amount	1099
014069 STAPLES ADVANTA (Continued...)		3497307920 ASP SUPPLIES	02/17/2022	22334397 PO-220310	226.25	N
		3497307922 ASP SUPPLIES	02/17/2022	22334397 PO-220311	100.20	N
		3497858176 DHW SUPPLIES	02/17/2022	22334397 PO-220311	80.78	N
		3498486396 ASP SUPPLIES	02/17/2022	22334397 PO-220312	81.16	N
		3497307923 ASP SUPPLIES	02/17/2022	22334397 PO-220312	100.66	N
		3498486397 ASP SUPPLIES	02/17/2022	22334397 PO-220312	81.16	N
		3496976060 RHVS COPY PAPER	02/17/2022	22334384 PO-220626	2,594.35	N
		3495301030 ED SV SUPPLIES	02/17/2022	22334418 PV-220530	36.48	N
		3495641628 ED SV SUPPLIES	02/17/2022	22334418 PV-220530	8.96	N
		3497307924 ISLE SUPPLIES	02/17/2022	22334418 PV-220530	865.78	N
		3496846995 BRD SUPPLIES	02/17/2022	22334418 PV-220530	52.41	N
		3499303873 ED SV SUPPLIES	02/17/2022	22334418 PV-220530	88.06	N
		3495301029 ED SV SUPPLIES	02/17/2022	22334418 PV-220530	101.83	N
013400 STATE BOARD OF EQUALIZATION PO BOX 942879 SACRAMENTO, CA 94279-8044	94.00	OCT-DEC 2021 SALES USE TAX	02/01/2022	22331359 PV-220450	94.00	N
(0) - 0						N
013401 STATE BOARD OF EQUALIZATION FUEL TAXES DIVISION PO BOX 942879 SACRAMENTO, CA 94279-6155	21.00	OCT - DEC 2021 FUEL TAX	02/01/2022	22331360 PV-220451	21.00	N
(916) 322-9669						N
003646 STATE OF CALIFORNIA 1300 I STREET SUITE 810 SACRAMENTO, CA 95814	403.00	554285 FINGERPRINTING	02/08/2022	22332772 PV-220499	403.00	N
(0) - 0						N
003666 STATE WATER RESOURCES BOARD PO BOX 1888 SACRAMENTO, CA 95812-1888	3,476.00	SW0229904 ANNUAL PERMIT FEE	02/03/2022	22331876 PV-220478	1,738.00	N
		SW0229561 ANNUAL PERMIT FEE	02/17/2022	22334419 PV-220531	1,738.00	N
(916) 341-5247						N

Vendor Name/Address	Total	Description	Date	Warrant Reference	Amount	1099
000923 STEVE SMITH ELECTRIC STEPHEN A SMITH P.O. BOX 386 RIO VISTA, CA 94571 (707) 249-1848	1,200.00	3112021 RMS/ISLE BOND MARQ INS	02/01/2022	22331334 PO-220619	1,200.00	7
						Y
000096 STEWART INDUSTRIAL SUPPLY INC 608 HWY 12 RIO VISTA, CA 94571 (707) 374-5567	1,674.74	23100 TRANS SUPPLIES 23100 TRANS SUPPLIES	02/08/2022 02/17/2022	22332760 PO-220132 22334398 PO-220132	973.37 701.37	N N
						N
014675 TALLEY, ELAINE 6 PARKSIDE DR DAVIS, CA 95616 (530) 304-0090	1,237.50	2021-84 SP ED PROF SERV 2022-09 SP ED PROF SERV	02/01/2022 02/08/2022	22331350 PO-220095 22332761 PO-220095	562.50 675.00	Y Y
						Y
014430 TAQUERIA MEXICO 133 MAIN ST RIO VISTA, CA 94571 (707) 374-2680	347.50	87625 RVHS SUPPLIES 99970 RVHS SUPPLIES	02/10/2022 02/17/2022	22333321 PO-220475 22334399 PO-220475	297.50 50.00	N N
						N
011477 THE COLLEGE BOARD P.O. BOX 910506 DALLAS, TX 75391-0506 (800) 323-7155	551.00	ES00101650 DHS SAT 382293706A RVHS PSAT SUPPLIES	02/03/2022 02/17/2022	22331877 PV-220479 22334420 PV-220532	371.00 180.00	N N
						N
015212 THE HUMAN BEAN 1010 CA-12 RIO VISTA, CA 94571 (0) - 0	284.25	RVHS SUPPLIES	02/17/2022	22334385 PO-220334	284.25	N
						N
014873 TPX COMMUNICATIONS	6,434.51	DO/RVHS/DHS LD	02/01/2022	22331373 PV-220464	3,193.49	N

PO BOX 509013
SAN DIEGO, CA 92150-9013

DW LONG DISTANCE

02/17/2022 22334421 PV-220533

3,241.02 N

(877) 487-2877

N

Vendor Name/Address	Total	Description	Date	Warrant Reference	Amount	1099
012694 U.S. BANK 221 SOUTH FIGUEROA ST, STE 210 LM-CA-F2TC LOS ANGELES, CA 90012 (0) - 0 N	10,243.94	JANUARY 2022 GASB 75	02/03/2022	22331879 PV-220488	10,243.94	N
015275 U.S. BANK CORPORATE PAYMENT SYSTEMS P.O. BOX 790428 ST. LOUIS, MO 63179-0428 (800) 344-5696 N	3,304.96	LEADERSHIP SUPPLIES HR MEAL MAINT SUPPLIES HR MEAL CBO ACSA SYMPOSIUM ACSA AIRFARE LEADERSHIP SUPPLIES HR NEG SYMPOSIUM SUPT SYMP AIRFARE REFUND ACSA CONF HR HOTEL CONF BRD DINNER HOME DEPOT PRO BOARD DINNER HR CONF AIRFARE ACSA CONF REFUND ACSA SYMPOSIUM HR MEAL COVID MEETING SUPPLIES HR MEAL	02/10/2022 02/10/2022	22333335 PV-220512 22333335 PV-220512	19.75 37.97 12.30 27.73 749.00 197.96 90.48 549.00 132.96 749.00 774.24 148.13 924.31 74.82 197.96 749.00 749.00 37.82 67.94 11.59	N N
001896 UNITED PARCEL SERVICE INC 55 GLENLAKE PARKWAY NE ATLANTA, GA 30328 (0) - 0 N	482.76	DO SHIPPING DO SHIPPING DW SHIPPING DO SHIPPING	02/03/2022 02/10/2022 02/17/2022 02/22/2022	22331878 PV-220480 22333336 PV-220511 22334422 PV-220534 22334881 PV-220548	92.94 61.15 148.62 180.05	N N N N
011185 UPHAM, VALLERIE 95 EDGEWATER DRIVE RIO VISTA, CA 94571 (0) - 0 N	782.22	STALE DATE 99630888	02/01/2022	22331387 TC-220139	782.22	N

Vendor Name/Address	Total	Description	Date	Warrant Reference	Amount	1099
013419 US BANK NATIONAL ASSOCIATION 1310 MADRID ST SUITE 101 MARSHALL, MN 56258 (800) 328-5371	641.55	465087211 DHW LEASE	02/17/2022	22334400 PO-220073	641.55	N
010907 VAN RIPER, CHARLES 673 4TH AVENUE STREET SACRAMENTO, CA 95818 (0) - 0	211.67	DHS AG REIMB DHS AG REIMB DHS AG REIMB DHS AG REIMB	02/03/2022 02/03/2022 02/10/2022 02/10/2022	22331889 TC-220147 22331889 TC-220147 22333340 TC-220167 22333340 TC-220167	42.89 42.90 62.94 62.94	N N N N
015260 VARSITY SCOREBOARDS 106 MAX HURT DRIVE MURRAY, KY 42071 (0) - 0	120.00	44534 DHS SCOREBOARD PART	02/03/2022	22331850 PO-220607	120.00	N
015268 VERA ZAZUETA, MITZI PO BOX 267 ISLETON, CA 95641 (707) 704-8819	70.06	DEC MILEAGE JAN MILEAGE	02/01/2022 02/08/2022	22331388 TC-220133 22332786 TC-220164	17.36 52.70	N N
013997 VERIZON WIRELESS ONE VERIZON PLACE ALPHARETTA, GA 30004 () -	11,491.25	DW CELLULAR HOTSPOTS HOTSPOTS DW CELLULAR	02/17/2022 02/17/2022 02/24/2022 02/24/2022	22334401 PO-220290 22334401 PO-220290 22335528 PO-220290 22335528 PO-220290	1,319.73 5,285.38 4,736.07 150.07	7 7 7 7
014964 WALDMAN, ALYSSA 701 GIBSON DR #1827 ROSEVILLE, CA 95678 (0) - 0	114.19	DHS REIMB	02/01/2022	22331389 TC-220140	114.19	N
014978 WALLACE, STACY	150.42	ISLE REIMB	02/01/2022	22331390 TC-220143	115.28	N

1266 IVY WAY
MANTECA, CA 95336

ISLE REIMB

02/03/2022 22331890 TC-220148

35.14 N

(714) 305-0061

N

Vendor Name/Address	Total	Description	Date	Warrant Reference	Amount	1099
010906 WASTE MANAGEMENT OF WOODLAND P.O. BOX 78251 PHOENIX, AZ 85062-8251	2,704.63	DHS WASTE SERVICE DHS WASTE SERVICE	02/01/2022 02/10/2022	22331374 PV-220465 22333337 PV-220513	938.07 1,766.56	N N
(0) - 0						N
015136 WEAVER, RICK 929 SAGE DRIVE VACAVILLE, CA 95687	2,400.00	503612 TRANS EVALS	02/08/2022	22332762 PO-220131	2,400.00	Y
(707) 592-1633		Y RICHARD R WEAV				
015228 WEST COAST BROADCAST SERV 2006 G STREET SACRAMENTO, CA 95811	660.26	RVH-005 INSTALL OF WRKSTATIONS	02/03/2022	22331885 PV-220485	660.26	Y
(530) 554-0603		Y MICHAEL DASILV				
012528 WILLIAMS SCOTSMAN INC 901 SOUTH BOND ST. #600 BALTIMORE, MD 21231	5,153.32	RVHS MODULAR LEASE RMS MODULAR LEASES DHW MODULAR LEASE	02/08/2022 02/08/2022 02/08/2022	22332765 PO-220208 22332765 PO-220208 22332765 PO-220208	1,288.33 2,576.66 1,288.33	N N N
(800) 782-1500		N				
012761 WILLIAMS, LEE 8274 B & R LAND RIO VISTA, CA 94571	420.00	02022 STAFF FIRST AID	02/22/2022	22334882 PV-220544	420.00	7
() -		Y				
014049 WILSON ARCHITECTURE INC 609 15TH STREET MODESTO, CA 95354	1,520.00	20211225 DISPLAY INSTALLS 20211225 WG SIGN INSTALL	02/01/2022 02/01/2022	22331335 PO-220315 22331337 PO-220318	1,170.00 350.00	N N
(0) - 0		N				
014450 WIZIX 4777 BENNETT DRIVE SUITE D	1,721.57	253044 F5 PRINT CHRGS DO PRINT CHRGS	02/01/2022 02/01/2022	22331351 PO-220040 22331375 PV-220466	126.61 238.59	N N

LIVERMORE, CA 94551

(916) 913-6191

N WIZIX TECHNOLO

252422 DO PRINT CHRGS	02/03/2022	22331880	PV-220481	247.36	N
253414 WG PRINT CHRGS	02/08/2022	22332763	PO-220086	140.50	N
254951 BATES PRINT CHARGES	02/10/2022	22333338	PV-220514	128.70	N
257702/257703 DO PRNT CHRGS	02/17/2022	22334423	PV-220535	346.10	N
258539 DO PRINT CHRGS	02/22/2022	22334883	PV-220549	214.02	N
258612 F5 PRINT CHARGES	02/24/2022	22335529	PO-220040	126.61	N
258611 WG PRINT CHARGES	02/24/2022	22335529	PO-220086	153.08	N

Vendor Name/Address	Total	Description	Date	Warrant Reference	Amount	1099
003308 WRIGHT, KATHERINE 400 SOUTH FRONT STREET RIO VISTA, CA 94571	132.50	SUPT CONF REIMB	02/03/2022	22331891 TC-220149	132.50	N
(0) - 0						N
000585 WRIGHT, STEVE 400 S FRONT STREET RIO VISTA, CA 94571	678.48	SEPT-JAN MILEAGE	02/08/2022	22332787 TC-220165	678.48	N
(0) - 0						N
District total:	955,376.70					
Report total:	955,376.70					

**BOARD OF TRUSTEES
RIVER DELTA UNIFIED SCHOOL DISTRICT**

445 Montezuma Street
Rio Vista, California 94571-1561

BOARD AGENDA BRIEFING

Meeting Date: March 8, 2022

Attachments: _____

From: Nicolas Casey, Principal

Item Number: 10.4

Type of item: (Action, Consent Action or Information Only): consent

SUBJECT:

Request to Approve the Parent Teacher Club (PTC) Fundraising Events for D.H White Elementary School

BACKGROUND:

The Parent Teacher Club holds fundraising events to raise money to benefit the students at D.H. White Elementary School

STATUS:

The fundraising events that the PTC would like to hold are:

- “Color Run” on April 22, 2022
- Easter Basket Silent Auction
- Popcornopolis – selling various flavors of popcorn to family and friends (online fundraiser)

PRESENTER:

Nicholas Casey, Principal

OTHER PEOPLE WHO MIGHT BE PRESENT:

Staff members

COST AND FUNDING SOURCES:

There is \$0 cost to the school or district.

RECOMMENDATION:

That the Board approves the “Color Run” fundraiser for D.H. White Elementary.

Time allocated: 2 minutes

**BOARD OF TRUSTEES
RIVER DELTA UNIFIED SCHOOL DISTRICT**

445 Montezuma Street
Rio Vista, California 94571-1561

BOARD AGENDA BRIEFING

Meeting Date: March 8, 2022

Attachments: X

From: Nicholas Casey, Principal

Item Number: 10.5

Type of item: (Action, Consent Action or Information Only): Consent Action

SUBJECT:

Request to Approve the Agreement for Services with Signal Vine to Provide Communication and Engagement with Adult Students for Wind River High School (Adult Education)

BACKGROUND:

Signal Vine is text messaging platform that is specifically designed for Adult Education communication to help increase engagement and retention, especially for those students who are not available during normal business hours and may have limited internet access.

STATUS:

Wind River Adult Education requests that the River Delta Unified School District's Board of Trustees approve the contract for Signal Vine.

PRESENTER:

Nicholas Casey, Principal

OTHER PEOPLE WHO MIGHT BE PRESENT:

Staff

COST AND FUNDING SOURCES:

\$5000.00 annual program contract with a \$1500.00 one-time set up fee paid with Wind River CAEP Funds.

RECOMMENDATION:

That the Board approves the text messaging platform Licensing one year agreement with Signal Vine

Time allocated: 2 minutes

TEXT MESSAGING PLATFORM LICENSE AGREEMENT

This Text Messaging Platform License Agreement (this “Agreement”) is made by and between Signal Vine, Inc. (the “Vendor”) and **Wind River Adult School** (the “Customer”), effective **March 15th, 2022** (the “Effective Date”). The Vendor and Customer are the Parties to this Agreement, and each is a Party. The terms of this Agreement shall apply to each Platform license granted by the Vendor under this Agreement and identified on one or more Work Orders.

I. DEFINITIONS

1.1. “Documentation” means the published user guides and technical manuals, Platform descriptions and specifications, supporting materials and other information relating to the Platform, if any, including all updates and modifications thereto. Documentation may be provided electronically, or in video or print format.

1.2. “Effective Date” means the date the Agreement is executed by both parties.

1.3. “Work Order” means the document in print or electronic form by which the Customer orders Platform licenses and any related services, as more fully described in Article VI hereof. Each Work Order must be accepted by the Vendor to be effective.

1.4. “Participant” means a person who receives one or more text messages sent by means of the Platform. Participants may be students, parents, other family members, mentors, faculty or alumni.

1.4. “Platform” means the Vendor proprietary text messaging platform distributed by the Vendor for which Customer is granted a license pursuant to this Agreement, and includes the media, Documentation and Updates therefor. Each Platform or other product licensed by the Customer shall be identified on any Work Order specifying the start and end dates of the license and the number of Participants covered thereby.

1.5. “Rules” means the rules and instructions issued by the Vendor pertaining to the Platform used by the Customer. The Rules may be changed by the Vendor from time to time as circumstances dictate.

1.6. “Update” means a subsequent release of the Platform which the Vendor generally makes available for Platform licensees. Updates may be offered at no

additional fee, provided Customer is in compliance with all of its obligations under this Agreement. The term shall not include any release or future product which the Vendor licenses separately.

1.7. “User” means an employee, contractor, or agent of the Customer who gains access to the Platform by means of a user account. As used herein, this term includes administrators, faculty, students, and counselors.

II. PROGRAM LICENSE

2.1. Rights Granted.

A. Subject to Customer’s strict compliance with the terms and conditions of this Agreement and any Rules that may be promulgated in connection with the Platform, Vendor grants to Customer a nonexclusive license to use the Platform specified on an accepted Work Order submitted to the Vendor by the Customer, for which the Customer has fully paid the required fees under this Agreement, for the term specified in the Work Order, as follows:

i. to use the Platform solely for the Customer’s business operations, consistent with the use limitations specified or referenced in this Agreement, the applicable Work Order, the Documentation, and any Rules applicable to the Platform. The Customer may not relicense, rent or lease the Platform, use the Platform for third-party training, commercial time-sharing or service bureau use or processing data of any other entity, or otherwise permit any third person or party to access or use the Platform, other than as expressly permitted under this Agreement;

ii. to use the Documentation provided with the Platform solely in support of the Customer’s authorized use of the Platform;

iii. to allow third party Users to use the Platform solely for the benefit of the Customer in support of its authorized use of the Platform, so long as such use is in accordance, and such third parties comply, with the terms of this Agreement. The Customer hereby indemnifies, defends and holds the Vendor harmless for all acts and omissions of each third party.

B. The Customer shall not copy or use the Platform (including the Documentation) except as specified in this Agreement or a Work Order.

C. The Customer agrees not to cause or permit the reverse engineering, disassembly, or decompilation of the Platform. If the Customer becomes aware of any such activity, or attempted activity, by any person whatsoever it will promptly provide notice thereof to the Vendor.

2.2. No Transfer of Ownership. This Agreement is a license agreement only. No property rights or ownership interests of the Vendor are conveyed hereby, and the Vendor expressly retains all of its ownership of the Platform and its other property, including intellectual property and also including any rights to materials the Vendor may be using under license from third parties. The Vendor retains all title, copyright, and other proprietary rights to the Platform, including all Documentation and all Updates and custom modifications which shall become part of the Platform. The Customer does not acquire any rights, express or implied, of the Platform, other than those specified in this Agreement.

Nothing in this Agreement transfers to the Vendor any rights in the Customer's intellectual property and data. All such rights shall remain with Customer.

III. SERVICES

3.1. Customer Support. In addition to the license(s) provided for herein, the Vendor may provide basic customer support as may be detailed in a Work Order, provided that the Vendor reserves the right to impose additional fees, after giving notice, if support requests become excessive, in Vendor's sole judgment and determination. The Vendor may, in its discretion, offer additional support services as well.

3.2. Professional Services. The Vendor may provide professional services as may be agreed to pursuant to a Work Order. All such services shall be pursuant to the terms and conditions of this Agreement and billed on a time and materials basis unless the parties expressly agree otherwise in writing.

IV. TERM AND TERMINATION

4.1. Term. If not otherwise specified on the Work Order, upon full payment of all fees due by the Customer to the Vendor, this Agreement and each Platform license granted under this Agreement shall continue for the term listed in the Work Order, unless sooner terminated under this Article IV.

4.2. Termination by Customer. The Customer may terminate any Platform license at any time; however, such termination shall not relieve the Customer of its payment obligations or of the Customer's continuing obligations specified in Section 4.4.

4.3. Termination by Vendor. The Vendor may terminate this Agreement and/or any license to the Platform upon written notice if (i) Customer breaches any of the provisions of Article II or Article VII or fails to make any payment required hereunder; (ii) Customer breaches any other provision of this Agreement and fails to correct the breach within thirty (30) days following written notice thereof, or (iii) if Vendor cannot reasonably continue to provide Customer with the license to the Platform (or otherwise provide access to the Platform), because of changes in law or regulation or any decision by a third party provider to discontinue or modify all or portions of any of Third Party Products used in the operation of the Platform.

4.4. Effect of Termination. Termination of this Agreement or any license shall not limit the Vendor from pursuing other remedies available to it, including injunctive relief, nor shall such termination relieve Customer of its obligation to pay all fees that have accrued or are otherwise owed by Customer under this Agreement and any Work Order. The parties' rights and obligations under Sections 2.1.B, 2.1.C, 2.2, and Articles IV, V, VI, VII, and VIII shall survive termination of this Agreement. Upon termination, the Cus-

tomter shall cease using the Platform and shall (a) return or destroy (i) all related Documentation and (ii) any other materials or information pertaining to the Platform provided in hard copy format, and shall (b) certify compliance of these requirements in writing to the Vendor. Unless this Agreement is terminated by the Vendor pursuant to Section 4.3(i) or Section 4.3(ii), following written request from the Customer made not more than thirty (30) days following expiration or sooner termination of this Agreement, and provided that the Customer has paid all fees under this Agreement and all Order Forms, the Vendor shall provide the Customer with a copy of the Customer's data in a format determined by the Vendor. If the Customer's requested data format is not a comma delimited format (.csv), the Vendor shall have the right to charge a reasonable fee for this service. Although the Vendor might retain archived data for longer periods, the Vendor has no obligation to provide copies of Customer data not requested within the time period provided for above.

V. INDEMNITY, WARRANTIES, REMEDIES

5.1. Infringement Indemnity. The Vendor will defend and indemnify the Customer against a claim that the Platform infringes a duly registered U.S. copyright or patent, provided that: (a) the Customer notifies the Vendor in writing immediately upon the Customer's receiving or obtaining knowledge of the claim; (b) the Vendor has sole control of the defense and all related settlement negotiations; and (c) the Customer provides the Vendor with the assistance, information, and authority necessary to perform the Vendor's obligations under this Section. The Vendor shall have no liability for any claim of infringement based on use of a superseded or altered release of the Platform, use of the Platform in violation with the provisions of this Agreement, or use of the Platform in combination with other products if the infringement would have been avoided absent the use in combination and/or by the use of a current unaltered release of the Platform which the Vendor provides to the Customer. Time is of the essence as to the terms of this Section.

If the Platform is held by a court of competent jurisdiction, or is believed by the Vendor, to infringe any rights specified in the preceding paragraph, the

Vendor shall have the option, at its discretion and expense, to (a) modify the Platform to be non-infringing; or (b) obtain for the Customer a license to continue using the Platform. If it is not commercially reasonable to perform either of the above options, then the Vendor may terminate the license for the infringing Platform and refund the time-based license fees paid for the Platform, or portion thereof, prorated over the term of the license or, if the license terms exceeds five (5) years, over a five (5) year useful life. This Section 5.1 states the Vendor's entire liability and the Customer's exclusive remedy for infringement.

5.2. Disclaimers and Terms of Service.

A. Third Party Products. The decision to acquire hardware, web application, transmission services (in any form), supplies or service from parties other than Vendor ("Third Party Products") is solely that of Customer, even if Vendor assists in the identification, evaluation or selection of them. Vendor is not responsible for, and expressly disclaims liability for, performance or quality of Third Party Products or their suppliers, and their failure will not affect customer's obligations to vendor. Customer hereby agrees to abide by the terms and conditions of all license agreements for Third Party Products. Customer's rights and obligations with respect to Third Party Products shall be governed by such agreements. Customer agrees to seek redress against the manufacturer or supplier of Third Party Products in connections with any grievances or claims.

B. Legal Compliance. Subject to the limitations of this subsection, the Vendor does its best, and will continue to do its best, to ensure that the Platform complies with the Family Educational Rights and Privacy Act of 1974, as amended (20 U.S.C. § 1232g "FERPA") and any certification of compliance is made subject to these caveats. The Vendor does not warrant that the Platform will strictly comply with the specific terms of any laws or implementing regulations pertaining to the collection, use and storage of personally identifiable information (although Vendor follows industry standard practices designed to protect customer's data and the integrity of Vendor's database). The Customer is responsible for determining that its

intended use of a Program complies with all laws and regulations applicable to the Customer, its business and its proposed use. In particular, the Customer must determine whether its planned use(s) for the Program comply with FERPA and is solely responsible for any violation thereof.

- C. **Disclaimer of Warranty.** Subject to the Customer remedy described in Section 5.3 below, the Platform is provided on an “as is” basis, without warranties of any kind, either express or implied, including without limitation, implied warranties of fitness for a particular purpose, merchantability, or non-infringement. The Customer acknowledges that use of the Platform by the Customer and its users shall be at the Customer’s sole risk and responsibility.
- D. **Ancillary Policies.** The Customer and all users of the Platform are required to agree to and comply with the terms of the Vendor’s ancillary policies. These policies currently include, without limitation, the Vendor’s Terms of Service and Personal Data Privacy Policy, and each may be modified and supplemented from time to time and the same are deemed incorporated within and made a part of this Agreement. The policies can be found on the Vendor’s website at:

<https://www.signalvine.com/terms-of-service/>

<https://www.signalvine.com/personal-data-privacy-policy>

Unless otherwise specified in the Agreement, by its execution of this Agreement and each Work Order the Customer acknowledges receipt of and acceptance of the terms contained in all ancillary policies in effect as of the Effective Date. The Customer is responsible for ensuring that all Users accessing the Platform through the Customer’s license have reviewed and agreed to be bound by the terms of each ancillary policy then in effect. Vendor is not in any way responsible for misuse of the Platform or data by Users, and the Customer takes full responsibility for any such misuse.

- 5.3. **Exclusive Remedies.** If the Platform does

not materially perform the functions described in the Documentation during the first fifteen (15) days following the Work Order Start Date, the Customer’s exclusive remedy, and the Vendor’s entire liability, shall be the correction of material Platform errors that cause the Platform not to materially perform the functions described in the Documentation, or if the Vendor is unable to correct the errors, the Customer shall be entitled to terminate the Platform license and recover those license fees paid to Vendor for the specific Platform license, prorated over the term of the license or, if the license term exceeds five (5) years, over a five (5) year useful life.

5.4. **Customer’s Indemnity.** The Customer shall indemnify and hold the Vendor harmless against any claim, liability, damages or costs (including reasonable attorney’s fees and costs) relating to (i) any use of the Platform other than in strict accordance with the provisions of this Agreement, (ii) any claim that the Customer’s use of the Platform, including collection, use, and retention of the personal information of an individual in connection therewith, is not in strict compliance with applicable law, rule or regulation, or (iii) any breach of the Customer’s obligations under this Agreement.

5.5. **Breach; Damages.** Except as expressly limited by this Agreement, any breach of a Party’s obligations under this Agreement shall be deemed a material breach hereof. Except as expressly limited by this Agreement, any breach or threatened breach of the Nondisclosure provisions of this Agreement shall allow the non-breaching Party its full remedies at law and in equity, including injunctive relief, without prejudice to its ability to seek other damages. Any other breach of this Agreement shall allow the non-breaching Party its full damages, including damages to reputation and prospective economic advantage. If any Party is in breach or threatened breach of this Agreement, and the other Party employs the services of attorneys or others to protect its rights hereunder, the breaching Party shall be liable for all of the costs of enforcement of this Agreement, including reasonable attorneys’ fees and costs, whether or not litigation is commenced.

VI. ORDER AND PAYMENT

6.1 Orders. Any Customer desiring to license the Platform shall issue a completed written or electronic Work Order, in the form of Attachment A, signed or (in the case of electronic transmission) sent by its authorized representative. The terms and conditions of this Agreement and each accepted Work Order prevails, regardless of any conflicting terms on any purchase order or other correspondence submitted by the Customer to the Vendor and any such conflicting terms are deemed rejected by the Vendor unless expressly agreed to in writing. All purchase orders constitute offers, and are subject to approval and acceptance by the Vendor.

6.2 Charges. All fees (including, but not limited to, time-based and other license fees, setup fees, review fees, and customer support fees), time-and-materials costs, and other charges incurred by the Customer under this Agreement are the full responsibility of the Customer, even if they are paid by another party. Payment for these charges is due under the terms of this Agreement, as they may be modified in the appropriate Work Order.

6.2 Invoicing and Payment. All fees and costs are payable upon receipt of the first invoice therefor, and are due thirty (30) days from the invoice date in accordance with the terms herein contained and any other terms in the applicable Work Order. All payments shall be in lawful money of the United States of America unless otherwise agreed. Interest shall be charged on all payments not made by the required due date, at a rate of one and one-half percent (1.5%) per month, unless applicable law provides for a lower rate. Time is of the essence as to all of the provisions of this Article.

6.3 Taxes. The fees listed in this Agreement do not include taxes or withholdings. If the Vendor is required to pay sales, use, property, excise, value-added, duties, tariffs or other taxes based on the licenses or services granted in this Agreement or on the Customer's use of the Platform or services, then such taxes shall be billed to and paid by the Customer. This Section shall not apply to taxes based on the Vendor's income, provided, however, that any withholding or other tax imposed by any government other than the United States of America or any of its member states shall be paid by the Customer, and the amounts due the

Vendor hereunder or as invoiced shall be "grossed up" to account for such withholding or tax, so that the fees received by the Vendor hereunder will be net of any such withholding or tax.

VII. NONDISCLOSURE OF CONFIDENTIAL INFORMATION

7.1 Confidential Information. By virtue of this Agreement, the Parties may have access to information that is confidential to one another ("Confidential Information"). Confidential Information shall be limited to the Platform, including all of the Vendor's intellectual property incorporated into the Platform, all Updates thereto, all Documentation, the terms and pricing under this Agreement, and all other information clearly identified as confidential. The Vendor's Confidential Information shall also include its sales information, customer lists, development histories, and other intellectual property, including intellectual property licensed to the Vendor by any third party.

A Party's Confidential Information shall not include information that: (a) is or becomes a part of the public domain through no act or omission of the other party; (b) was in the other Party's lawful possession prior to the disclosure and had not been obtained by the other party either directly or indirectly from the disclosing party; (c) is lawfully disclosed to the other Party by a third party without restriction on disclosure; or (d) is independently developed by the other Party without use of Confidential Information. The Customer shall not disclose the results of any benchmark tests of the Platform to any third party without the Vendor's prior written approval.

7.2 Nondisclosure. The Parties agree to hold each other's Confidential Information in strictest confidence. The Parties agree, unless required by law, not to make each other's Confidential Information available in any form to any third party for any purpose without the consent of the owner of that Confidential Information. Each Party agrees to take all reasonable steps to ensure that Confidential Information is not disclosed or distributed by its employees or agents in violation of the terms of this Agreement. Prior to any disclosure required by law, the disclosing Party shall promptly notify the owner of the Confidential Information of any request for disclosure and cooperate with the owner of

the Confidential Information in any efforts to restrain or limit disclosure or obtain a protective order.

7.3. Third-Party Privacy. The Parties acknowledge that the intended use of the Platform may involve the private information of third parties such as Participants and Users (“Third Party Information”), which information may be protected by one or more federal or state laws. Neither Party will disseminate any “Third Party Information” obtained from the other. Each Party is responsible for the conduct of its own employees, contractors, and agents with respect to Third Party Information. Each Party agrees to indemnify and hold harmless the other Party for any conduct of the indemnifying Party’s own employees, contractors, and agents in contravention of these provisions.

7.4. Use of Name. The Parties will not use the name, trademarks, or other marks of the other party without written approval.

VIII. GENERAL TERMS

8.1. Governing Law/ Jurisdiction. This Agreement, and all matters arising out of or relating to this Agreement, shall be governed by the laws of the Commonwealth of Virginia. **The parties hereto agree to waive all right to a jury trial in connection with disputes brought under this Agreement.**

8.2. Assignment. The Customer may not assign this Agreement or transfer the Platform License to a third party without the prior written consent of the Vendor, which may be withheld for any reason. Any purported assignment contravention of the requirements of this Section is void. Approved transfers are subject to the Vendor’s fees and terms in effect at the time of transfer.

8.3. Notice. All notices, including notices of address change, which are required or permitted to be sent hereunder shall be in writing and shall be deemed to have been given (i) when personally delivered, (ii) twenty-four (24) hours after deposit with a recognized overnight courier or (iii) on the third day after being mailed by first class U.S. Mail to the address set out on the signature page of this Agreement. To expedite order processing, the Customer agrees that the Vendor may treat documents emailed or faxed by the Customer

to the Vendor as original documents; nevertheless, either Party may require the other to exchange original signed documents.

8.4. LIMITATION OF LIABILITY. UNDER NO CIRCUMSTANCES WILL THE VENDOR, ITS EMPLOYEES, CONTRACTORS, AGENTS, THIRD PARTY PROVIDERS, AUTHORIZED DISTRIBUTORS OR LICENSORS OR ANY RELATED PERSONS BE LIABLE FOR ANY CONSEQUENTIAL, INDIRECT, SPECIAL, PUNITIVE OR INCIDENTAL DAMAGES OR LOST PROFITS, WHETHER FORESEEABLE OR UNFORESEEABLE, BASED ON ANY CLAIMS (INCLUDING, BUT NOT LIMITED TO, CLAIMS FOR LOSS OF DATA, GOODWILL, USE OF MONEY OR USE OF THE WEB APPLICATION, INTERRUPTION IN USE OR AVAILABILITY OF DATA, STOPPAGE OF OTHER WORK OR IMPAIRMENT OF OTHER ASSETS), ARISING OUT OF BREACH OR FAILURE OF EXPRESS OR IMPLIED WARRANTY OR REMEDY, BREACH OF CONTRACT, MISREPRESENTATION, NEGLIGENCE, STRICT LIABILITY IN TORT OR OTHERWISE, EVEN IF ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. EXCEPT FOR THE VENDOR’S INDEMNIFICATION OBLIGATIONS UNDER SECTION 5.1, IN NO EVENT WILL THE AGGREGATE LIABILITY OF THE VENDOR, ITS EMPLOYEES, CONTRACTORS, AGENTS, THIRD PARTY PROVIDERS, AUTHORIZED DISTRIBUTORS OR LICENSORS, OR ANY RELATED PERSONS EXCEED AN AMOUNT EQUAL TO THE FEES ACTUALLY PAID TO THE VENDOR BY THE CUSTOMER. THIS SECTION WILL NOT APPLY ONLY WHEN AND TO THE EXTENT THAT APPLICABLE LAW SPECIFICALLY REQUIRES LIABILITY, DESPITE THE FOREGOING EXCLUSION AND LIMITATION. THE CUSTOMER HEREBY ACKNOWLEDGES THAT THE MUTUAL COVENANTS AND AGREEMENTS SET FORTH IN THIS AGREEMENT REFLECT THIS ALLOCATION OF RISK.

8.5. Severability. If any provision of this Agreement is held to be invalid or unenforceable, the remaining provisions of this Agreement will remain in full force and the trier of law shall be empowered to conform the unenforceable provision so as to make it enforceable.

8.6. Waiver. The waiver by either Party of any default or breach of this Agreement shall not constitute a waiver of any other or subsequent default or breach. Except for actions for nonpayment or breach of the Vendor's proprietary rights in the Platform no action, regardless of form, arising out of this Agreement may be brought by either party more than one (1) year after the cause of action has accrued.

8.7. Export Administration. The Customer agrees to comply fully with all relevant export laws and regulations of the United States ("Export Laws") to assure that neither the Platform nor any direct product thereof are (1) exported, directly or indirectly, in violation of Export Laws; or (2) are intended to be used for any purposes prohibited by the Export Laws, including, without limitation, nuclear, chemical, or biological weapons proliferation.

8.8. Force Majeure. The Vendor shall have no liability for delays, failure in performance or damages due to fire, explosion, lightning, power surges or failures, strikes or labor disputes, water, acts of God, the elements, war, civil disturbances, acts of civil or military authorities, inability to secure materials, transportation facilities, fuel or energy shortages, acts or omissions of communications carriers, unauthorized use of the Programs, or other causes beyond the Vendor's

control whether or not similar to the foregoing.

8.9. Time. As used in this Agreement, "days" means calendar days unless specifically provided otherwise, or if the context requires it. If the deadline for the performance of any act hereunder falls on a Saturday, Sunday, or civil holiday in Virginia, the deadline shall be extended until the next day that is not a Saturday, Sunday, or civil holiday.

8.10. Entire Agreement. This Agreement, together with all attachments, addenda, ancillary policies, and accepted Work Orders (which are deemed a part of this Agreement) constitutes the complete agreement between the parties as to the subject matter hereof and supersedes all prior or contemporaneous agreements or representations, written or oral, concerning the subject matter of this Agreement. The Parties specifically disclaim any representations, or agreements not reflected herein. This Agreement may not be modified or amended except in a writing signed by a duly authorized representative of each Party; no other act, document, usage or custom shall be deemed to amend or modify this Agreement.

It is expressly agreed and understood that the terms of this Agreement and any Work Order shall supersede the terms in any Customer purchase order or other ordering document.

WHEREFORE, the Parties, intending to be bound hereby, have caused this Agreement to be executed by their authorized representatives as of the Effective Date.

<p>VENDOR:</p> <p>Signal Vine, Inc.</p> <p>By: _____ Dan Najjum Chief Financial Officer</p> <p>811 North Royal Street Alexandria, Virginia 22314</p> <p>Email: dan@signalvine.com</p>	<p>CUSTOMER:</p> <p>Wind River Adult School</p> <p>By: _____ Name: insert name Title: insert title</p> <p>Address: insert address</p> <p>Email: insert address</p>
---	--



ATTACHMENT A

WORK ORDER

NUMBER: 001

Work Order Effective Date: **March 15th, 2022**

THIS WORK ORDER is tendered subject to the terms of the Text Messaging Platform License Agreement (the “Agreement”) between the parties, dated **March 15th, 2022** (the “Effective Date”). The terms of this Work Order, when duly accepted, shall control if there is a conflict with the terms of the Agreement. Your agreement to this Work Order indicates that you have read, understood, and accepted the terms of the Agreement.

See “Description of Service” for a description of the services provided through the license agreement.

LICENSED PROGRAM: “Signal Vine Text Messaging Platform”

TERM: This Work Order and the license granted hereunder shall commence as of the Work Order Start Date and shall terminate on the Work Order End Date. Upon the Work Order End Date, this Work Order and the license granted hereunder shall automatically terminate and shall be of no further force and effect. Unless the Work Order is effectuated by both Parties, the pricing included in this Work Order expires after the Price Expiration Date.

Term	Work Order Start Date	Work Order End Date	Price Expiration Date
12 Months	3/15/2022	3/14/2022	3/15/2022

CONTACT INFORMATION:

<u>Customer Contact</u>		<u>Billing Contact</u>	
Name	Chandra Drury	Name	Insert name
Address	500 Elm Way Rio Vista, CA 94571-1651	Address (If Different)	Insert address
Email	cdrury@rdsd.org	Email	Insert email
Phone	(707) 374-1719	Phone	Insert phone
Title	Secretary	Purchase Order #	

<u>Signal Vine Contact</u>	
Name	Barry West
Address	811 N. Royal Street Alexandria, VA 22314
Email	barry@signalvine.com
Phone	(703) 718-5975

SALES TAX:

Customer is exempt from having to pay sales tax (Y/N):

(If yes, customer must provide the state issued exemption certificate to accounting@signalvine.com)

<u>Item</u>	<u>Description of Service</u>	<u>Price</u>
<p align="center">Platform Implementation – Premium (One-Time Fee)</p>	<p>Included in the Platform Implementation – Standard:</p> <p><u>Implementation & Onboarding</u></p> <ul style="list-style-type: none"> • Dedicated Implementation Manager during onboarding • One kickoff meeting with Implementation Manager & Team • Signal Vine® Implementation Guide • Custom configuration of Platform • Technical support for data integration(s) • One platform structure and data meeting • One introductory message structure meeting <p><u>Training</u></p> <ul style="list-style-type: none"> • One training meeting for Administrators & Counselors • One additional training or implementation meeting 	<p align="center">\$1,500</p>
<p align="center">Signal Vine® Text Messaging Platform (Subscription)</p>	<p>Included in the Signal Vine® Texting Messaging Platform:</p> <ul style="list-style-type: none"> • Up to 5 active Programs in Platform • Unlimited SMS/MMS messages to a maximum of 1,000 contacts • Unlimited Users • Unlimited data storage • Unlimited local and/or toll-free 10-digit number(s) • Virtual Advisor Chatbot(s) 	<p align="center">\$5,000</p>
<p align="center">Platform Support - Standard (Subscription)</p>	<p>Included in the Platform Support - Standard:</p> <p><u>Technical Support</u></p> <ul style="list-style-type: none"> • Dedicated Account Manager • Email and phone support from Signal Vine® Customer Success team • Semi-annual utilization and success meetings with Account Manager • 72-hour delivery of content modification and data update requests • New program creation on the Platform within 5 business days • Mobile carrier & messaging compliance (<i>10DLC</i> and <i>Campaign Registry</i>) <p><u>Training</u></p> <ul style="list-style-type: none"> • Monthly user and administrator trainings • Webinars to optimize communication to increase student engagement • Signal Vine® Knowledge Base • Unlimited user access to the Signal Vine® customer community, <i>The Vine</i> <p><u>Reporting & Analytics</u></p> <ul style="list-style-type: none"> • Analytics dashboard in Platform (contact, message, and user data) • <i>Voice of the Student</i>® report delivered semi-annually (2 reports/year) • Standard message export(s) with predefined fields monthly 	<p align="center">\$0</p>
<p align="center">Total Price</p>		<p align="center">\$6,500</p>

PAYMENT SCHEDULE:



Invoice 1: Full Payment of \$6,500 due within 30 days of signing

WHEREFORE, the Parties, intending to be bound hereby, have caused this Work Order to be executed by their authorized representatives as of the Work Order Effective Date.

<p>VENDOR:</p> <p>Signal Vine, Inc.</p> <p>By: _____ Dan Najjum Chief Financial Officer</p> <p>811 North Royal Street Alexandria, Virginia 22314</p> <p>Email: dan@signalvine.com</p>	<p>CUSTOMER:</p> <p>Wind River Adult School</p> <p>By: _____ Name: insert name Title: insert title</p> <p>Address: insert address</p> <p>Email: insert address</p>
--	--

BOARD OF TRUSTEES
RIVER DELTA UNIFIED SCHOOL DISTRICT

445 Montezuma Street
Rio Vista, California 94571-1561

BOARD AGENDA BRIEFING

Meeting Date: March 8, 2022

Attachments: X_____

From: Tammy Busch, Chief Business Officer

Item Number: 11_____

Type of item: (Action, Consent Action or Information Only): Action_____

SUBJECT:

Request to accept and approve the Audit Report of Crowe LLP, Independent Auditor, for Fiscal Year 2020-21.

BACKGROUND:

Each school district within California must arrange an annual audit of its financial records by an independent certified public accountant. River Delta USD is required to file the annual financial audit report with the Sacramento County Office of Education, the State Controller Office and the California Department of Education.

STATUS:

The District has contracted with Crowe LLP to perform the audit for fiscal year ending June 30, 2021.

The District has reviewed the reports and agrees with the procedures performed and conclusions presented by Crowe LLP with regards to all funds.

PRESENTER:

Representative from Crowe LLP

OTHER PEOPLE WHO MIGHT BE PRESENT:

N/A

COST AND FUNDING SOURCES:

N/A

RECOMMENDATION:

That the Board receives the Financial Records Audit Report as presented for fiscal year 2020-2021.

Time allocated: 15 minutes

RIVER DELTA UNIFIED SCHOOL DISTRICT

FINANCIAL STATEMENTS

June 30, 2021

RIVER DELTA UNIFIED SCHOOL DISTRICT

FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2021

CONTENTS

INDEPENDENT AUDITOR'S REPORT	1
MANAGEMENT'S DISCUSSION AND ANALYSIS	4
BASIC FINANCIAL STATEMENTS:	
GOVERNMENT-WIDE FINANCIAL STATEMENTS:	
STATEMENT OF NET POSITION	10
STATEMENT OF ACTIVITIES	11
FUND FINANCIAL STATEMENTS:	
BALANCE SHEET - GOVERNMENTAL FUNDS	12
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION	13
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS	14
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS - TO THE STATEMENT OF ACTIVITIES	15
NOTES TO FINANCIAL STATEMENTS	16
REQUIRED SUPPLEMENTARY INFORMATION:	
GENERAL FUND BUDGETARY COMPARISON SCHEDULE	43
SCHEDULE OF CHANGES IN THE DISTRICT'S NET OTHER POSTEMPLOYMENT BENEFITS (OPEB) LIABILITY	44
SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS - OPEB	45
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY	46
SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS - PENSIONS	48
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION	50

RIVER DELTA UNIFIED SCHOOL DISTRICT

FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2021
(Continued)

CONTENTS

SUPPLEMENTARY INFORMATION:

COMBINING BALANCE SHEET - ALL NON-MAJOR FUNDS	51
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES - ALL NON-MAJOR FUNDS.	52
ORGANIZATION	53
SCHEDULE OF INSTRUCTIONAL TIME	54
SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS.....	55
RECONCILIATION OF UNAUDITED ACTUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS.....	56
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS - UNAUDITED.....	57
SCHEDULE OF CHARTER SCHOOLS	58
SCHEDULE OF FIRST 5 REVENUES AND EXPENSES.....	59
NOTES TO SUPPLEMENTARY INFORMATION	60
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH STATE LAWS AND REGULATIONS.....	61
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	64
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE FIRST 5 SACRAMENTO COUNTY PROGRAM	66
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE AS REQUIRED BY UNIFORM GUIDANCE	67

FINDINGS AND RECOMMENDATIONS:

SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS.....	69
STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS.....	73

INDEPENDENT AUDITOR'S REPORT

Board of Education
River Delta Unified School District
Rio Vista, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of River Delta Unified School District, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise River Delta Unified School District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

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

(Continued)

Emphasis of Matter

As discussed in Note 1 to the financial statements, the District implemented Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. This resulted in a restatement of the beginning governmental activities net position and the beginning general fund balance totaling \$164,473. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 4 to 9, the General Fund Budgetary Comparison Schedule, the Schedule of Changes in the District's Net Other Postemployment Benefits (OPEB) Liability, the Schedule of the District's Contributions - OPEB, the Schedule of the District's Proportionate Share of the Net Pension Liability, and the Schedule of the District's Contributions - Pensions on pages 43 to 49 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the River Delta Unified School District's basic financial statements. The accompanying schedule of expenditure of federal awards as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and the other supplementary information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

The Schedule of Financial Trends and Analysis has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

(Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 24, 2022 on our consideration of River Delta Unified School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of River Delta Unified School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering River Delta Unified School District's internal control over financial reporting and compliance.


Crowe LLP

Sacramento, California
February 24, 2022

**Management's Discussion and Analysis
(MD&A)
River Delta Unified School District
2020-2021**

Management's Discussion and Analysis Section of the audit report is management's view of the District's financial performance and condition during the fiscal year ending June 30, 2021. The MD&A should be read in conjunction with the basic financial statements and the accompanying notes to those financial statements.

This annual report consists of three parts: Management's Discussion and Analysis (this section), the basic financial statements, and required supplementary information.

Management's Discussion and Analysis consists of five sections:

1. **Overview of the Financial Statements:** serves as a guide to reading the financial statements provided in the sections following the Management's Discussion and Analysis.
2. **Financial Analysis of the District as a Whole:** a summary view of the District's Net Position.
3. **Financial Analysis of the District's Funds:** including a subsection on the District's General Fund.
4. **Capital Asset and Debt Administration:** a look at the District's investment in capital assets and its level of debt.
5. **Factors Bearing on the District's Financial Future:** a discussion of issues management sees as relevant to the future financial health of the District.

The District has monitored guidelines and regulations from state and local agencies regarding COVID-19 and will continue to do so.

OVERVIEW OF THE FINANCIAL STATEMENTS

The basic financial statements include two kinds of statements that present different views of the District:

- The first two statements are District-wide financial statements that provide both short-term and long-term information about the District's overall financial status. Because these statements include all district funds, it should be noted that certain inter-fund and other types of transactions that net to zero have been eliminated so that District-wide revenues and expenditures are presented without artificial inflation.
- The remaining statements are fund financial statements that focus on the major funds of the District. These statements report the District's operations in more detail than the District-wide statements.

These two kinds of statements report the District's net position and changes during the year. Net position is the difference between assets and liabilities, which is one way to measure the District's financial health, or financial position. Increases or decreases in the District's net position are one indicator of whether its financial health is improving or deteriorating over time.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. These notes are considered to be an integral part of the financial statements and should be considered in conjunction with them when looking at the District's financial picture.

The statements are followed by a section of required supplementary information that further explains and supports the financial statements with a comparison of the District's budget for the year.

In the District-wide financial statements, the District's activities are shown as Governmental activities. We have no funds that are classified as Business-type activities.

The fund financial statements provide more detailed information about the District's most significant funds, not the District as a whole. The District has one type of fund:

Governmental: All of the District's basic services are included in governmental funds, the General Fund being the largest fund in this category. Other governmental funds the district operates are Adult Ed Fund, Child Development Fund, Cafeteria Fund, Building Fund, Capital Facilities Fund, County School Facilities Fund, Capital Project Fund for Blended Component Units and the Bond Interest and Redemption Fund.

Revenues for the governmental funds totaled \$28.4 million, with \$25.6 million from the General Fund. Property taxes and state formula aid accounted for 73.3% of the District's General Fund revenue, another 19.8% came from state and federal aid for specific programs, with the remainder from fees charged for services and miscellaneous sources.

Expenditures totaled \$27.1 million, with \$23.8 million from the General Fund. The District's expenses are predominantly related to educating and caring for students, with 77.2% for salaries and benefits from the General Fund.

When utilizing these financial statements to assess the overall health of the District, additional non-financial factors will need to be considered, such as the condition of school buildings and other facilities, and enrollment trends.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Table 1

Net Position	2019-20	2020-21
Current and Other Assets	\$ 10,647,355	\$ 33,173,850
Capital Assets	26,505,117	24,316,824
Total Assets	37,152,472	57,490,674
Deferred outflows related to pensions and OPEB	6,352,297	5,937,710
Deferred outflows from advance refunding of debt	157,048	129,378
Total Deferred Outflows	6,509,345	6,067,088
Long-Term Liabilities Outstanding	46,250,543	68,139,619
Other Liabilities	1,640,482	2,153,968
Total Liabilities	47,891,025	70,293,587
Deferred inflows related to pensions and OPEB	3,043,613	2,288,681
Total Deferred Inflows	3,043,613	2,288,681
Net Position:		
Net Investment in Capital Assets	14,920,506	13,391,858
Restricted	3,438,211	4,260,692
Unrestricted	(25,631,538)	(26,677,056)
Total Net Position	\$ (7,272,821)	\$ (9,024,506)

Net Position: The District's Total Net Position for the year ending June 30, 2021 is \$ (9,024,506).

It is important to note that land is accounted for at historical cost (purchase value), not market value, and is not depreciated. Many of our school sites have low values for today's market because the District acquired the land decades ago. This valuation of land is consistent with accounting rules set forth by the Governmental Accounting Standards Board.

While land and buildings owned by the District contribute to its net assets, and because of the nature of school operations, the District will be fully utilizing these assets for the foreseeable future, so they are not available as assets that could be liquidated.

Changes in Net Position

Table 2

	2019-20	2020-21
Program Revenues:		
Charges for services	280,212	141,048
Operating and Capital Grants	4,979,995	7,248,188
General Revenues:		
Property Taxes	12,583,817	13,840,656
Federal and State Aid	8,341,704	6,727,535
Other	606,549	624,836
Total Revenues	26,792,277	28,582,241
Program Expenses		
Instruction	17,532,918	16,847,106
Instruction-Related Services	3,314,621	3,219,735
Pupil Services	4,209,879	4,075,817
General Administration	1,696,840	1,490,231
Plant and Ancillary Services	3,090,857	3,319,879
Interest	801,586	809,590
Other	73,655	736,063
Total Expenses	30,720,356	30,498,421
Change in Net Position	(3,928,079)	(1,916,158)
Net Position – Beginning	(3,344,742)	(7,272,821)
Cumulative effect of GASB 84	-	164,473
Net Position – Beginning (restated)	(3,344,742)	(7,108,348)
Net Position – Ending	(7,272,821)	(9,024,506)

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

The strong financial performance of the District as a whole is reflected in its fund balances. The District maintains a three percent (3%) reserve in the General Fund, which meets the state-required reserve for fiscal uncertainties, and an additional two percent 2% reserve as a matter of adopted Board policy. As the District completed the 2020-21 year, its funds reported a *combined* fund balance of \$31.1 million. This amount includes the legally restricted ending balances and unrestricted site carryover amounts, as well as the proceeds from selling bonds for Measure J and K in the amount of \$20.1 million.

General Fund Budgetary Highlights. Over the course of the year, the District revised its annual operating budget numerous times. The adopted budget as of July 1, 2020 was prepared prior to the State of California adopting a final State budget.

Following the adoption of the State budget and after the 2019-20 books were closed, the required First Interim Report was prepared where carryover funds and deferred revenues were incorporated, and the budget revised accordingly.

The District's General Fund ending fund balance is approximately \$8.4 million. Of this amount, \$6,668,270 is unassigned and \$1,731,954 has been assigned by the Board; the remainder is restricted and for State, Federal, and local categorical programs, under provisions of these grants or is nonspendable.

CAPITAL ASSET AND DEBT ADMINISTRATION

- **Capital Assets.** At the end of fiscal year 2020-21, the District had a total value of \$71,936,568 in capital assets, including land, buildings, building improvements and equipment. Total accumulated depreciation amounted to \$47,619,744.
- **Long-term Debt.** The District ended the year with a total of \$68,139,619 in outstanding financing obligations. The major portions of this amount are for G.O. Bond issuance, as well as net pension liability and net other postemployment benefits (OPEB) liabilities which are required by GASB 68 and GASB 75, respectively. The obligation for G.O. Bonds is \$36,463,266 and the combined net pension and net OPEB liabilities are \$30,725,074, with the remaining obligations relating to capital leases and compensated absences.

FACTORS BEARING ON THE DISTRICT'S FINANCIAL FUTURE

At the time these financial statements were prepared and audited, the District was aware of the following circumstances that could significantly affect its financial health in the future:

- Student enrollment and attendance are primary factors in the computation of most funding formulas for public schools in the State of California. The District is currently experiencing decline in enrollment in comparison with the 2019-20 figures, with anticipation of a continued decline in enrollment for the next several years. The COVID-19 pandemic continues to be a factor with declining enrollment.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide the District's citizens, taxpayers, vendors, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. Questions about this report or additional information requests should be directed to the Chief Business Officer, at 445 Montezuma Street, Rio Vista, CA 94571 or at (707) 374-1700.

BASIC FINANCIAL STATEMENTS

RIVER DELTA UNIFIED SCHOOL DISTRICT
STATEMENT OF NET POSITION
June 30, 2021

	<u>Governmental Activities</u>
ASSETS	
Cash and investments (Note 2)	\$ 29,812,990
Receivables	3,335,243
Stores inventory	25,617
Non-depreciable capital assets (Note 4)	447,832
Depreciable capital assets, net of accumulated depreciation (Note 4)	<u>23,868,992</u>
Total assets	<u>57,490,674</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflow of resources - pensions (Notes 7 and 8)	5,401,099
Deferred outflow of resources - OPEB (Note 9)	536,611
Deferred outflow from advance refunding of debt	<u>129,378</u>
Total deferred outflows of resources	<u>6,067,088</u>
LIABILITIES	
Accounts payable	1,456,780
Unearned revenue	697,188
Long-term liabilities (Note 5):	
Due within one year	1,399,323
Due after one year	<u>66,740,296</u>
Total liabilities	<u>70,293,587</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources - pensions (Notes 7 and 8)	1,340,000
Deferred inflows of resources - OPEB (Note 9)	<u>948,681</u>
Total deferred inflows of resources	<u>2,288,681</u>
NET POSITION	
Net investment in capital assets	13,391,858
Restricted:	
Legally restricted programs	1,834,012
Capital projects	1,060,571
Debt service	1,366,109
Unrestricted	<u>(26,677,056)</u>
Total net position	<u>\$ (9,024,506)</u>

See accompanying notes to financial statements.

RIVER DELTA UNIFIED SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2021

	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenues and Changes in Net Position
					Governmental Activities
Governmental activities:					
Instruction	\$ 16,847,106	\$ 35,223	\$ 4,773,257	\$ 22	\$ (12,038,604)
Instruction-related services:					
Supervision of instruction	547,627	2,863	161,668	-	(383,096)
Instructional library, media and technology	260,661	-	-	-	(260,661)
School site administration	2,411,447	575	170,025	-	(2,240,847)
Pupil services:					
Home-to-school transportation	1,065,040	267	50,268	-	(1,014,505)
Food services	1,021,062	4,202	981,098	-	(35,762)
All other pupil services	1,989,715	20,518	351,425	-	(1,617,772)
General administration	1,490,231	1,394	68,575	-	(1,420,262)
Data processing	79,134	-	41,825	-	(37,309)
Plant services	3,224,963	10,893	351,779	-	(2,862,291)
Ancillary services	94,916	-	919	-	(93,997)
Interest on long-term debt	809,590	-	-	-	(809,590)
Other outgo	656,929	65,113	297,327	-	(294,489)
Total governmental activities	\$ 30,498,421	\$ 141,048	\$ 7,248,166	\$ 22	(23,109,185)
General revenues:					
Taxes and subventions:					
Taxes levied for general purposes					12,536,188
Taxes levied for debt service					1,265,125
Taxes levied for other specific purposes					39,343
Federal and state aid not restricted to specific purposes					6,727,535
Interest and investment earnings					212,164
Interagency revenues					34,462
Miscellaneous					378,210
Total general revenues					21,193,027
Change in net position					(1,916,158)
Net position, July 1, 2020					(7,272,821)
Cumulative effect of GASB 84 implementation					164,473
Net Position, July 1, 2020, as restated					(7,108,348)
Net position, June 30, 2021					<u>\$ (9,024,506)</u>

See accompanying notes to financial statements.

RIVER DELTA UNIFIED SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2021

	<u>General Fund</u>	<u>Building Fund</u>	<u>All Non-Major Funds</u>	<u>Total Governmental Funds</u>
ASSETS				
Cash and investments:				
Cash in County Treasury	\$ 6,959,736	\$ 88,628	\$ 2,571,978	\$ 9,620,342
Cash in banks	181,549	-	4,190	185,739
Cash with Fiscal Agent	-	20,006,909	-	20,006,909
Receivables	3,223,169	195	111,879	3,335,243
Due from other funds	2,327	-	75,000	77,327
Stores inventory	-	-	25,617	25,617
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 10,366,781</u>	<u>\$ 20,095,732</u>	<u>\$ 2,788,664</u>	<u>\$ 33,251,177</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 1,215,071	\$ 4,053	\$ 181,333	\$ 1,400,457
Due to other funds	75,000	-	2,327	77,327
Unearned revenue	676,486	-	20,702	697,188
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>1,966,557</u>	<u>4,053</u>	<u>204,362</u>	<u>2,174,972</u>
Fund balances:				
Nonspendable	-	-	25,617	25,617
Restricted	1,676,390	20,091,679	2,558,685	24,326,754
Assigned	55,564	-	-	55,564
Unassigned	6,668,270	-	-	6,668,270
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total fund balances	<u>8,400,224</u>	<u>20,091,679</u>	<u>2,584,302</u>	<u>31,076,205</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities and fund balances	<u>\$ 10,366,781</u>	<u>\$ 20,095,732</u>	<u>\$ 2,788,664</u>	<u>\$ 33,251,177</u>

See accompanying notes to financial statements.

RIVER DELTA UNIFIED SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
June 30, 2021

Total fund balances - Governmental Funds		\$ 31,076,205
<p>Amounts reported for governmental activities in the statement of net position are different because:</p>		
<p>Capital assets used for governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds. The cost of the assets is \$71,936,568 and the accumulated depreciation is \$47,619,744 (Note 4).</p>		24,316,824
<p>Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in governmental funds. Long-term liabilities at June 30, 2021 consisted of (Note 5):</p>		
General Obligation Bonds	\$ (29,763,650)	
Accreted interest	(6,021,607)	
Unamortized premiums	(678,009)	
Capitalized lease obligations	(704,364)	
Other postemployment benefits (Note 9)	(6,216,074)	
Net pension liability (Notes 7 and 8)	(24,509,000)	
Compensated absences	(246,915)	(68,139,619)
<p>Deferred outflows of resources resulting from defeasance of debt are not recorded in governmental funds. In governmental activities, the difference between the reacquisition price and the net carrying amount of the retired debt are reported as deferred outflows of resources.</p>		129,378
<p>In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported (Notes 7 and 8).</p>		
Deferred outflows of resources relating to pensions	5,401,099	
Deferred inflows of resources relating to pensions	(1,340,000)	4,061,099
<p>In governmental funds, deferred outflows and inflows relating to OPEB are not reported because they are applicable to future periods. In the statement of net position, deferred outflows relating to OPEB are reported.</p>		
Deferred outflows of resources relating to OPEB	536,611	
Deferred inflows of resources relating to OPEB	(948,681)	(412,070)
<p>Unmatured interest on long-term debt is not recognized until the period in which it matures and is paid in governmental funds, however, in the statement of net position it is recognized in the period that it is incurred.</p>		(56,323)
Total net position - governmental activities		\$ (9,024,506)

See accompanying notes to financial statements.

RIVER DELTA UNIFIED SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2021

	General Fund	Building Fund	All Non-Major Funds	Total Governmental Funds
Revenues:				
Local Control Funding Formula (LCFF):				
State apportionment	\$ 8,399,504	\$ -	\$ -	\$ 8,399,504
Local sources	<u>10,418,855</u>	-	-	<u>10,418,855</u>
Total LCFF	<u>18,818,359</u>	-	-	<u>18,818,359</u>
Federal sources	2,011,067	-	926,236	2,937,303
Other state sources	3,083,338	-	393,429	3,476,767
Other local sources	<u>1,748,888</u>	<u>36,592</u>	<u>1,405,353</u>	<u>3,190,833</u>
Total revenues	<u>25,661,652</u>	<u>36,592</u>	<u>2,725,018</u>	<u>28,423,262</u>
Expenditures:				
Current:				
Certificated salaries	9,554,267	-	150,042	9,704,309
Classified salaries	3,708,814	-	266,325	3,975,139
Employee benefits	5,165,261	-	177,520	5,342,781
Books and supplies	1,598,789	-	12,700	1,611,489
Contract services and operating expenditures	3,416,246	569,112	720,298	4,705,656
Other outgo	67,938	-	-	67,938
Capital outlay	366,753	-	56,559	423,312
Debt service:				
Principal retirement	-	-	1,127,962	1,127,962
Interest	-	-	<u>197,132</u>	<u>197,132</u>
Total expenditures	<u>23,878,068</u>	<u>569,112</u>	<u>2,708,538</u>	<u>27,155,718</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,783,584</u>	<u>(532,520)</u>	<u>16,480</u>	<u>1,267,544</u>
Other financing (uses) sources:				
Transfers in	10,185	-	203,157	213,342
Transfers out	(203,157)	-	(10,185)	(213,342)
Proceeds from sale of bonds	-	20,200,000	-	20,200,000
All other financing sources	-	<u>371,618</u>	-	<u>371,618</u>
Total other financing (uses) sources	<u>(192,972)</u>	<u>20,571,618</u>	<u>192,972</u>	<u>20,571,618</u>
Net change in fund balances	1,590,612	20,039,098	209,452	21,839,162
Fund balances, July 1, 2020	<u>6,645,139</u>	<u>52,581</u>	<u>2,374,850</u>	<u>9,072,570</u>
Cumulative effect of GASB 84 implementation	164,473	-	-	164,473
Fund balance, July 1, 2020, as restated	<u>6,809,612</u>	<u>52,581</u>	<u>2,374,850</u>	<u>9,237,043</u>
Fund balances, June 30, 2021	<u>\$ 8,400,224</u>	<u>\$ 20,091,679</u>	<u>\$ 2,584,302</u>	<u>\$ 31,076,205</u>

See accompanying notes to financial statements.

RIVER DELTA UNIFIED SCHOOL DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCES – GOVERNMENTAL FUNDS –
TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2021

Net change in fund balances - Total Governmental Funds	\$ 21,839,162
Amounts reported for governmental activities in the statement of activities are different because:	
Acquisition of capital assets is an expenditure in the governmental funds, but increases capital assets in the statement of net position (Note 4).	136,110
Depreciation of capital assets is an expense that is not recorded in the governmental funds (Note 4).	(2,324,403)
Repayment of principal on long-term debt is an expenditure in the governmental funds, but decreases the long-term liabilities in the statement of net position (Note 5).	1,127,962
In governmental funds, proceeds from debt are recognized as Other Financing Sources. In the government-wide statements, proceeds from debt are reported as increases in liabilities. Amounts recognized in governmental funds as proceeds from debt, net of issue premium, were (Note 6):	(20,200,000)
Accreted interest on capital appreciation bonds is an expense that is not recorded in governmental funds (Note 5).	(633,455)
In governmental funds, losses on refunding of debt are not recognized. In government wide statements, losses on refunding of debt are deferred and amortized over the life of the debt (Note 5).	(27,670)
In governmental funds if debt is issued at a premium, the premium is recognized as other financing sources in the period it is incurred. In the government-wide statements, the premium is amortized as interest over the life of the related debt (Note 5).	(332,326)
Other postemployment benefits (OPEB) costs are recognized when employer contributions are made. In the statement of activities, OPEB costs are recognized on the accrual basis. The difference between OPEB costs and actual employer contributions were (Notes 5 and 9).	(329,748)
In the statement of activities, expenses related to compensated absences is measured by the amounts earned during the year. In the governmental funds, expenditures are measured by the amount paid during the year (Note 5).	(25,185)
In governmental funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was (Note 7 and 8).	(1,155,978)
Unmatured interest on long-term debt is recognized in the period that it becomes due in the statement of net position, but is expensed when paid in the governmental funds.	9,373
Change in net position of governmental activities	\$ <u>(1,916,158)</u>

See accompanying notes to financial statements.

RIVER DELTA UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

River Delta Unified School District (the "District") accounts for its financial transactions in accordance with the policies and procedures of the California Department of Education's California School Accounting Manual. The accounting policies of the District conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. The following is a summary of the more significant policies:

Reporting Entity: The District has reviewed criteria to determine whether other entities with activities that benefit the District should be included within its financial reporting entity. The criteria include, but are not limited to, whether the entity exercises oversight responsibility (which includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters), the scope of public service, and a special financing relationship.

The District has determined that no other outside entity meets the above criteria, and therefore, no agency has been included as a component unit in the District's financial statements. In addition, the District is not aware of any entity that would exercise such oversight responsibility that would result in the District being considered a component unit of that entity.

Basis of Presentation - Financial Statements: The basic financial statements include a Management's Discussion and Analysis (MD & A) section providing an analysis of the District's overall financial position and results of operations, financial statements prepared using full accrual accounting for all of the District's activities, including infrastructure, and a focus on the major funds.

Basis of Presentation - Government-Wide Financial Statements: The Statement of Net Position and the Statement of Activities displays information about the reporting government as a whole. Custodial funds are not included in the government-wide financial statements.

The Statement of Net Position and the Statement of Activities are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of Governmental Accounting Standards Board Codification Section (GASB Cod. Sec.) N50.118-.121.

Program revenues: Program revenues included in the Statement of Activities derive directly from the program itself or from parties outside the District's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the District's general revenues.

Allocation of indirect expenses: The District reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Depreciation expense is specifically identified by function and is included in the direct expense of the respective function. Interest on general long-term liabilities is considered an indirect expense and is reported separately on the Statement of Activities.

Basis of Presentation - Fund Accounting: The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, as appropriate. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A - Major Funds

General Fund - The General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the General Fund. For financial reporting purposes, the current year activity and year end balances of the Special Reserve for Other than Capital Outlay Projects is combined with the General Fund.

Building Fund - The Building Fund is a capital projects fund used to account for resources used for the acquisition or construction of major capital facilities and equipment, and primarily includes proceeds from the sale of bonds.

B - Other Funds

The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. This classification includes the Adult Education, Child Development, and Cafeteria Funds.

The Capital Projects Funds are used to account for resources used for the acquisition or construction of major capital facilities and equipment. This classification includes the Capital Facilities Fund, County School Facilities Fund, and Capital Projects Funds.

The Bond Interest and Redemption Fund is used to account for resources used for the repayment of general obligations bonds issued by the District.

Basis of Accounting: Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

Accrual: Governmental activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

Modified Accrual: The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term liabilities, if any, is recognized when due.

Capital Assets: Capital assets purchased or acquired, with an original cost of \$5,000 or more, are recorded at historical cost or estimated historical cost. Contributed assets are reported at acquisition value for the contributed asset. Additions, improvements and other capital outlay that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Capital assets are depreciated using the straight-line method over 5 - 50 years depending on asset types.

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Deferred Outflows/Inflows of Resources: In addition to assets, the Statement of Net Position includes a section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to future periods, and as such will not be recognized as an outflow of resources (expense/expenditure) until then. The District has recognized a deferred loss on refunding reported, which is in the Statement of Net Position. A deferred loss on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shortened life of the refunded or refunding debt. The District has also recognized deferred outflows of resources related to the recognition of the net pension liability and net OPEB liability reported in the Statement of Net Position.

In addition to liabilities, the Statement of Net Position reports a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to future periods and as such, will not be recognized as an inflow of resources (revenue) until that time. The District has recognized a deferred inflow of resources related to the recognition of the net pension liability and net OPEB liability reported in the Statement of Net Position.

Other Postemployment Benefits (OPEB): For purpose of measuring the net OPEB liability, information about the fiduciary net position of River Delta Unified School District's Plan (the "Plan") and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and interest-earning investment contracts that are reported at cost.

Pensions: For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the State Teachers' Retirement Plan (STRP) and Public Employers Retirement Fund B (PERF B) and additions to/deductions from STRP's and PERF B's fiduciary net position have been determined on the same basis as they are reported by STRP and PERF B. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Certain investments are reported at fair value. The following is a summary of pension amounts in aggregate:

	<u>STRP</u>	<u>PERF B</u>	<u>Total</u>
Deferred outflows of resources	\$ 3,827,992	\$ 1,573,107	\$ 5,401,099
Deferred inflows of resources	\$ 1,019,000	\$ 321,000	\$ 1,340,000
Net pension liability	\$ 14,971,000	\$ 9,538,000	\$ 24,509,000
Pension expense	\$ 2,933,377	\$ 1,562,814	\$ 4,496,191

Budgets and Budgetary Accounting: By state law, the Board of Education must adopt a final budget by July 1. A public hearing is conducted to receive comments prior to adoption. The District's Board of Education complied with these requirements.

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Receivables: Receivables are made up principally of amounts due from the State of California and categorical programs. The District has determined that no allowance for doubtful accounts was needed as of June 30, 2021.

Stores Inventory: Stores inventory in the Cafeteria Fund consists mainly of consumable supplies held for future use and are valued at average cost. Inventories are recorded as expenditures at the time individual inventory items are transferred from the warehouse to schools. Maintenance and other supplies held for physical plant repair, transportation supplies, and operating supplies are not included in inventories; rather, these amounts are recorded as expenditures when purchased.

Compensated Absences: Compensated absences in the amount of \$246,915 are recorded as a long-term liability of the District. The liability is for the earned but unused benefits. The amount to be provided by future operations represents the total amount that would be required to be provided from the general operating revenues of the District if all the benefits were to be paid.

Accumulated Sick Leave: Accumulated sick leave benefits are not recognized as liabilities of the District. The District's policy is to record sick leave as an operating expenditure in the period taken since such benefits do not vest nor is payment probable; however, unused sick leave is added to the creditable service period for calculation of retirement benefits when the employee retires.

Unearned Revenue: Revenue from federal, state, and local special projects and programs is recognized when qualified expenditures have been incurred. Funds received but not earned are recorded as unearned revenue until earned.

Property Taxes: Secured property taxes are attached as an enforceable lien on property as of March 1. Taxes are due in two installments on or before December 10 and April 10. Unsecured property taxes are due in one installment on or before August 31. The County of Sacramento bills and collects taxes for the District. Tax revenues are recognized by the District when received.

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

Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions. These estimates and assumptions affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Accordingly, actual results may differ from those estimates.

Eliminations and Reclassifications: In the process of aggregating data for the Statement of Net Position and the Statement of Activities, some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on assets and liabilities within the governmental activities column.

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Net Position: Net position is displayed in three components:

1. Net Investment in Capital Assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances (excluding unspent bond proceeds) of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
2. Restricted Net Position - Restrictions of the ending net position indicate the portions of net position not appropriable for expenditure or amounts legally segregated for a specific future use. The restriction for legally restricted programs represents the portion of net position restricted to specific program expenditures. The restriction for capital projects represents the portion of net position restricted for capital projects. The restriction for debt service represents the portion of net position available for the retirement of debt. It is the District's policy to use restricted net position first when allowable expenditures are incurred.
3. Unrestricted Net Position – All other net position that do not meet the definitions of "restricted" or "net investment in capital assets".

Fund Balance Classifications: Governmental Accounting Standards Board Codification Sections 1300 and 1800, Fund Balance Reporting and Governmental Fund Type Definitions (GASB Cod. Sec. 1300 and 1800) implements a five-tier fund balance classification hierarchy that depicts the extent to which a government is bound by spending constraints imposed on the use of its resources. The five classifications, discussed in more detail below, are nonspendable, restricted, committed, assigned and unassigned.

A - Nonspendable Fund Balance - The nonspendable fund balance classification reflects amounts that are not in spendable form, such as stores inventory.

B - Restricted Fund Balance - The restricted fund balance classification reflects amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations of other governments, or may be imposed by law through constitutional provisions or enabling legislation. These are the same restrictions used to determine restricted net position as reported in the government-wide fund statements.

C - Committed Fund Balance - The committed fund balance classification reflects amounts subject to internal constraints self-imposed by formal action of the Board of Education. The constraints giving rise to committed fund balance must be imposed no later than the end of the reporting period. The actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements. Formal action by the Board of Education is required to remove any commitment from any fund balance. At June 30, 2021, the District had no committed fund balances.

D - Assigned Fund Balance - The assigned fund balance classification reflects amounts that the District's Board of Education has approved to be used for specific purposes, based on the District's intent related to those specific purposes. While the Board of Education has empowered members of management to suggest individual amounts to be assigned, as of June 30, 2021 no formal designation of assignment authority has occurred and the Board of Education retains ultimate authority for assigning fund balance.

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E - Unassigned Fund Balance - In the General Fund only, the unassigned fund balance classification reflects the residual balance that has not been assigned to other funds and that is not restricted, committed, or assigned to specific purposes. In any fund other than the General Fund, a positive unassigned fund balance is never reported because amounts in any other fund are assumed to have been assigned, at least, to the purpose of that fund. However, deficits in any fund, including the General Fund that cannot be eliminated by reducing or eliminating amounts assigned to other purposes are reported as negative unassigned fund balance.

Fund Balance Policy: The District has an expenditure policy relating to fund balances. For purposes of fund balance classifications, expenditures are to be spent from restricted fund balances first, followed in order by committed fund balances (if any), assigned fund balances and lastly unassigned fund balances.

While GASB Cod. Sec. 1300 and 1800 do not require Districts to establish a minimum fund balance policy or a stabilization arrangement, GASB Cod. Sec. 1300 and 1800 do require the disclosure of a minimum fund balance policy and stabilization arrangements, if they have been adopted by the Board of Education. At June 30, 2021, the District has not established a minimum fund balance policy nor has it established a stabilization arrangement.

New Accounting Pronouncements: In January 2017, the GASB issued GASB Statement No. 84, *Fiduciary Activities*. The principal objective of this Statement is to enhance the consistency and comparability of fiduciary activity reporting by state and local governments. The provisions in GASB Statement No. 84 are effective for reporting periods beginning after December 15, 2019. Based on the implementation of GASB Statement No. 84, the District restated its beginning net position of governmental activities as well as the aggregate remaining fund information beginning fund balance for a total of \$164,473.

NOTE 2 - CASH AND INVESTMENTS

Cash and investments at June 30, 2021 consisted of the following:

	<u>Governmental Activities</u>
Pooled Funds:	
Cash in County Treasury	\$ 9,620,342
Deposits:	
Cash on hand and in banks	185,739
Cash with Fiscal Agent	<u>20,006,909</u>
	<u>\$ 29,812,990</u>

Pooled Funds: In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the Sacramento County Treasury. The District is considered an involuntary participant in an external investment pool. The fair value of the District's investment pool is reported in the financial statements at amounts based upon the District's pro-rata share of fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2021

NOTE 2 - CASH AND INVESTMENTS (Continued)

Cash with Fiscal Agent: Cash with Fiscal Agent represents funds held by Fiscal Agents restricted for bond project expenditures. The District holds their funds with the Sacramento County Treasury. The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

Deposits - Custodial Credit Risk: The District limits custodial credit risk by ensuring uninsured balances are collateralized by the respective financial institution. Cash balances held in banks are insured up to \$250,000 by the Federal Deposit Insurance Corporation (FDIC) and are collateralized by the respective financial institution. At June 30, 2021, the carrying amount of the District's accounts was \$185,739 and the bank balance was \$196,394, all of which was insured.

Interest Rate Risk: The District does not have a formal investment policy that limits cash and investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. At June 30, 2021, the District had no significant interest rate risk related to cash and investments held.

Credit Risk: The District does not have a formal investment policy that limits its investment choices other than the limitations of state law.

Concentration of Credit Risk: The District does not place limits on the amount it may invest in any one issuer. At June 30, 2021, the District had no concentration of credit risk.

NOTE 3 - INTERFUND TRANSACTIONS

Interfund Activity: Transactions between funds of the District are recorded as interfund transfers. The unpaid balances at year end, as a result of such transactions, are shown as due to and due from other funds.

Interfund Receivables/Payables: Individual fund interfund receivable and payable balances at June 30, 2021 were as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Major Funds:		
General	\$ 2,327	\$ 75,000
Non-Major Funds:		
Adult Education	-	2,327
Child Development	<u>75,000</u>	<u>-</u>
	<u>\$ 77,327</u>	<u>\$ 77,327</u>

Transfers: Transfers consist of operating transfers from funds receiving revenue to funds through which the resources are to be expended.

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 3 - INTERFUND TRANSACTIONS (Continued)

Transfers for the 2020-2021 fiscal year were as follows:

Transfer from the General Fund to the Capital Facilities Fund for Shea Homes Loan.	\$ 203,157
Transfer from the Adult Education Fund to the General Fund for indirect costs.	2,327
Transfer from the Child Development Fund to the General Fund for indirect costs.	<u>7,858</u>
	<u>\$ 213,342</u>

NOTE 4 - CAPITAL ASSETS

A schedule of changes in capital assets for the year ended June 30, 2021 is shown below:

	Balance July 1, <u>2020</u>	Additions and <u>Transfers</u>	Deductions and <u>Transfers</u>	Balance June 30, <u>2021</u>
Non-depreciable:				
Land	\$ 447,832	\$ -	\$ -	\$ 447,832
Work-in-process	539,592	-	539,592	-
Depreciable:				
Buildings	58,873,774	295,807	-	59,169,581
Improvement of sites	7,728,101	39,764	-	7,767,865
Equipment	<u>4,211,159</u>	<u>340,131</u>	-	<u>4,551,290</u>
Totals, at cost	<u>71,800,458</u>	<u>675,702</u>	<u>539,592</u>	<u>71,936,568</u>
Less accumulated depreciation:				
Buildings	(37,322,867)	(1,775,596)	-	(39,098,463)
Improvement of sites	(4,978,797)	(411,344)	-	(5,390,141)
Equipment	<u>(2,993,677)</u>	<u>(137,463)</u>	-	<u>(3,131,140)</u>
Total accumulated depreciation	<u>(45,295,341)</u>	<u>(2,324,403)</u>	-	<u>(47,619,744)</u>
Capital assets, net	<u>\$ 26,505,117</u>	<u>\$ (1,648,701)</u>	<u>\$ 539,592</u>	<u>\$ 24,316,824</u>

Depreciation expense was charged to governmental activities as follows:

Instruction	\$ 1,633,512
School site administration	542,142
Home-to-school transportation	82,114
Food services	6,796
General administration	43,059
Centralized data processing	404
Plant services	<u>16,376</u>
Total depreciation expense	<u>\$ 2,324,403</u>

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 5 - LONG-TERM LIABILITIES

General Obligation Bonds: On March 17, 2005, the District issued Series 2005 General Obligation Bonds in the amounts of \$8,249,979 and \$3,999,987 to improve or construct school facilities. The Current Interest Serial Bonds accrue interest up to a maximum of 4.5% and 4.375%, respectively, per annum from the date of issuance and are both payable on February 1 and August 1 of each year through August 1, 2029. The Capital Appreciation Serial Bonds accrue interest from the date of issuance and compound semiannually on February 1 and August 1 of each year through August 1, 2029.

On May 15, 2008, the District issued Series 2008 General Obligation Bonds in the amount of \$3,300,015 to upgrade, renovate, furnish, and equip the school facilities. The Capital Appreciation Serial Bonds have an interest rate of 5.806% with principal payments beginning on August 1, 2032 and continuing through April 1, 2048.

On November 4, 2014, the District issued Series 2014 General Obligation Refunding Bonds in the amount of \$5,550,800 to refund the Election of the 2004, Series 2005 bonds. The Series 2014 Bonds have an interest rate of 5.806% with payments beginning on November 4, 2014 and continuing through August 1, 2025.

On February 25, 2015, the District issued Series 2015 General Obligation Refunding Bonds in the amount of \$3,510,000 to refund the Election of the 2004, Series 2006 bonds. The Series 2015 Bonds have an interest rate of 5.806% and mature through August 1, 2024.

On April 13, 2021, the District issued Series 2021 General Obligation Bonds in the amount of \$15,300,000 related to School Facilities Improvement District (SFID) No. 1 and \$4,900,000 related to SFID No.2. The bonds were issued to finance capital improvement projects within the District. The bonds for SFID No.1 have an interest rate ranging from 2.0% to 5.0% and mature through August 1, 2049. The bonds related to SFID No.2 have an interest rate ranging from 2.125% to 5.0% and mature through August 1, 2050.

The Outstanding general obligation Debt of the district as of June 30, 2021 is as follows:

Series	Interest Rate	Maturity Fiscal Year	Amount of Original Issue	Outstanding July 1, 2020	Issued Current Year	Redeemed Current Year	Outstanding June 30, 2021
Series 2005 Bonds	4.50%-4.375%	2029	\$ 8,249,979	\$ 949,965	\$ -	\$ -	\$ 949,965
Series 2005 Bonds	4.50%-4.375%	2030	3,999,987	684,994	-	60,000	624,994
Series 2008 Bonds	5.806%	2048	3,300,015	3,300,015	-	-	3,300,015
Series 2014 Bonds	5.806%	2025	5,550,800	3,353,599	-	529,032	2,824,567
Series 2015 Bonds	5.806%	2024	3,510,000	2,249,384	-	385,275	1,864,109
Series 2021 Bonds	2.0 - 5.0%	2050	15,300,000	-	15,300,000	-	15,300,000
Series 2021 Bonds	2.125 - 5.0%	2051	4,900,000	-	4,900,000	-	4,900,000
Total			\$ 44,810,781	\$ 10,537,957	\$ 20,200,000	\$ 974,307	\$ 29,763,650

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 5 - LONG-TERM LIABILITIES (Continued)

The following is a schedule of future payments on the General Obligation Bonds.

Year Ending June 30,	Principal	Interest	Total
2022	\$ 973,023	\$ 561,011	\$ 1,534,034
2023	2,254,566	645,281	2,899,847
2024	3,118,938	534,724	3,653,662
2025	1,200,109	672,338	1,872,447
2026	502,457	1,208,751	1,711,208
2027-2031	1,229,817	7,333,758	8,563,575
2032-2036	998,187	5,460,038	6,458,225
2037-2041	4,040,674	6,283,696	10,324,370
2042-2046	7,729,880	6,750,462	14,480,342
2047-2051	7,715,999	3,659,509	11,375,508
	<u>\$ 29,763,650</u>	<u>\$ 33,109,568</u>	<u>\$ 62,873,218</u>

Capitalized Lease Obligations: The District leases buildings, vehicles and equipment under various capitalized lease agreements, with original cost of \$2,677,746 and accumulated depreciation at June 30, 2021 totaling \$1,599,664.

At June 30, 2021, the District's capitalized lease obligations were as follows:

Year Ending June 30,	Payments
2022	\$ 201,076
2023	201,074
2024	<u>402,150</u>
	804,300
Less amount representing interest	<u>(99,936)</u>
	<u>\$ 704,364</u>

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 5 - LONG-TERM LIABILITIES (Continued)

Schedule of Changes in Long-Term Liabilities: A schedule of changes in long-term liabilities for the fiscal year ended June 30, 2021 is shown below:

	Balance July 1, 2020	Additions	Deductions	Balance June 30, 2021	Amounts Due Within One Year
<u>Debt:</u>					
General Obligation Bonds	\$ 10,537,957	\$ 20,200,000	\$ 974,307	\$ 29,763,650	\$ 973,023
Accreted interest	5,388,152	633,455	-	6,021,607	-
Unamortized premiums	345,683	371,618	39,292	678,009	17,238
Capital leases	858,019	-	153,655	704,364	162,147
<u>Other long-term liabilities:</u>					
Net OPEB liability (Note 9)	5,732,002	484,072	-	6,216,074	-
Net pension liability (Notes 7 and 8)	23,167,000	1,342,000	-	24,509,000	-
Compensated absences	221,730	25,185	-	246,915	246,915
Totals	<u>\$ 46,250,543</u>	<u>\$ 23,056,330</u>	<u>\$ 1,167,254</u>	<u>\$ 68,139,619</u>	<u>\$ 1,399,323</u>

Payments on the General Obligation Bonds are made from the Bond Interest and Redemption Fund. Payments on the capitalized lease obligations are made from the Capital Facilities Fund. Payments for other postemployment benefits, net pension liability and compensated absences are made from the funds for which the related employee worked.

NOTE 6 - FUND BALANCES

Fund balances, by category, at June 30, 2021 consisted of the following:

	General Fund	Building Fund	All Non-Major Funds	Total
<u>Nonspendable:</u>				
Stores inventory	\$ -	\$ -	\$ 25,617	\$ 25,617
<u>Restricted:</u>				
Legally restricted:				
Grants	1,676,390	-	-	1,676,390
Adult education program	-	-	78,830	78,830
Child development	-	-	7,718	7,718
Other restricted balances	-	-	45,457	45,457
Capital projects	-	20,091,679	1,060,571	21,152,250
Debt service	-	-	1,366,109	1,366,109
Subtotal restricted	<u>1,676,390</u>	<u>20,091,679</u>	<u>2,558,685</u>	<u>24,326,754</u>
<u>Assigned:</u>				
Other assignments	55,564	-	-	55,564
<u>Unassigned:</u>				
Undesignated	6,668,270	-	-	6,668,270
Total fund balances	<u>\$ 8,400,224</u>	<u>\$ 20,091,679</u>	<u>\$ 2,584,302</u>	<u>\$ 31,076,205</u>

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 7 – NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN

General Information about the State Teachers' Retirement Plan

Plan Description: Teaching-certified employees of the District are provided with pensions through the State Teachers' Retirement Plan (STRP) – a cost-sharing multiple-employer defined benefit pension plan administered by the California State Teachers' Retirement System (CalSTRS). The Teachers' Retirement Law (California Education Code Section 22000 et seq.), as enacted and amended by the California Legislature, established this plan and CalSTRS as the administrator. The benefit terms of the plans may be amended through legislation. CalSTRS issues a publicly available financial report that can be obtained at <http://www.calstrs.com/comprehensive-annual-financial-report>.

Benefits Provided: The STRP Defined Benefit Program has two benefit formulas:

- CalSTRS 2% at 60: Members first hired on or before December 31, 2012, to perform service that could be creditable to CalSTRS.
- CalSTRS 2% at 62: Members first hired on or after January 1, 2013, to perform service that could be creditable to CalSTRS.

The Defined Benefit (DB) Program provides retirement benefits based on members' final compensation, age and years of service credit. In addition, the retirement program provides benefits to members upon disability and to survivors/beneficiaries upon the death of eligible members. There are several differences between the two benefit formulas which are noted below.

CalSTRS 2% at 60

CalSTRS 2% at 60 members are eligible for normal retirement at age 60, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. Early retirement options are available at age 55 with five years of credited service or as early as age 50 with 30 years of credited service. The age factor for retirements after age 60 increases with each quarter year of age to 2.4 percent at age 63 or older. Members who have 30 years or more of credited service receive an additional increase of up to 0.2 percent to the age factor, known as the career factor. The maximum benefit with the career factor is up to the 2.4 percent.

CalSTRS calculates retirement benefits based on a one-year final compensation for members who retired on or after January 1, 2001, with 25 or more years of credited service, or for classroom teachers with less than 25 years of credited service if the employer elected to pay the additional benefit cost prior to January 1, 2014. One-year final compensation means a member's highest average annual compensation earnable for 12 consecutive months calculated by taking the creditable compensation that a member could earn in a school year while employed on a fulltime basis, for a position in which the person worked. For members with less than 25 years of credited service, final compensation is the highest average annual compensation earnable for any 36 consecutive months of credited service.

CalSTRS 2% at 62

CalSTRS 2% at 62 members are eligible for normal retirement at age 62, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. An early retirement option is available at age 55. The age factor for retirement after age 62 increases with each quarter year of age to 2.4 percent at age 65 or older.

All CalSTRS 2% at 62 members have their final compensation based on their highest average annual compensation earnable for 36 consecutive months of credited service.

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 7 – NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN (Continued)

Contributions: Required member, employer and state contribution rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. Contribution rates are expressed as a level percentage of payroll using the entry age normal actuarial cost method.

In June 2019, California Senate Bill 90 (SB 90) was signed into law and appropriated approximately \$2.2 billion in fiscal year 2018–19 from the state's General Fund as contributions to CalSTRS on behalf of employers. The bill required portions of the contribution to supplant the amounts remitted by employers such that the amounts remitted will be 1.03 and 0.70 percentage points less than the statutorily required amounts due for fiscal years 2019–20 and 2020–21, respectively. The remaining portion of the contribution, approximately \$1.6 billion, was allocated to reduce the employers' share of the unfunded actuarial obligation of the DB Program.

California Assembly Bill 84, Chapter 16, Statutes of 2020, (AB 84) was signed into law in June 2020 and revised certain provisions of Teachers' Retirement Law enacted by SB 90. Specifically, AB 84 repurposed the aforementioned \$1.6 billion contribution originally intended to reduce employers' long-term liabilities, to further supplant employer contributions through fiscal year 2021–22. Pursuant to AB 84, employers will remit contributions to CalSTRS based on a rate that is 2.95 percent less than the statutory rate for fiscal year 2020–21 and 2.18 percent less than the rate set by the board for fiscal year 2021–22. Any remaining amounts must be allocated to reduce the employers' share of the unfunded actuarial obligation of the DB Program. The rate reduction for fiscal year 2019-20 under SB 90 was not changed by AB 84. The employer contribution rates set in statute and the board's authority to adjust those rates starting in fiscal year 2021-22 under the CalSTRS Funding Plan were not changed by the passage of SB 90 or AB 84.

In addition, the board's rate-setting authority for the state contribution rate was suspended for fiscal year 2020–21 by AB 84. Although the board exercised its authority in May 2020 to increase the state contribution rate by 0.50 percent effective July 1, 2020, the rate increase did not go into effect. Instead, the state rate remained at the 2019–20 level of 7.828 percent.

A summary of statutory contribution rates and other sources of contributions to the DB Program pursuant to the CalSTRS Funding Plan, SB 90 and AB 84, are as follows:

Members - Under CalSTRS 2% at 60, the member contribution rate was 10.25 percent of applicable member earnings for fiscal year 2020-2021.

Under CalSTRS 2% at 62, members contribute 50 percent of the normal cost of their retirement plan, which resulted in a contribution rate of 10.205 percent of applicable member earnings for fiscal year 2020-2021. According to current law, the contribution rate for CalSTRS 2% at 62 members is adjusted if the normal cost increases or decreases by more than 1percent since the last timethe member contribution rate was set. Based on the June 30, 2019, valuation adopted by the board in May 2020, the increase in normal cost was less than 1percent. Therefore, the contribution rate for CalSTRS 2% at 62 members did not change effective July 1, 2020.

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2021

NOTE 7 - NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN (Continued)

Employers – 16.15 percent of applicable member earnings. This rate reflects the original employer contribution rate of 19.10 percent resulting from the CalSTRS Funding Plan, and subsequently reduced for the 2.95 percentage points to be paid on behalf of employers pursuant to SB 90 and AB 84.

The CalSTRS Funding Plan, which was enacted in June 2014 with the passage of California Assembly Bill (AB) 1469, required that employer contributions will increase from 8.25 percent to a total of 19.1 percent of applicable member earnings phased in over seven years starting in 2014. The legislation gave the CalSTRS board limited authority to adjust employer contribution rates from July 1, 2021 through June 2046 in order to eliminate the remaining unfunded actuarial obligation related to service credited to members prior to July 1, 2014. The CalSTRS board cannot adjust the rate by more than 1 percent in a fiscal year, and the total contribution rate in addition to the 8.25 percent cannot exceed 12 percent.

The CalSTRS employer contribution rates effective for fiscal year 2020-2021 through fiscal year 2046-47 are summarized in the table below:

<u>Effective Date</u>	<u>Pre-AB 1469 Rate</u>	<u>Increase Per Funding Plan</u>	<u>SB 90 and AB 84 Impact¹</u>	<u>Total</u>
July 1, 2020	8.250%	10.850%	(2.950%)	16.150%
July 1, 2021	8.250%	10.850%	(2.180%)	16.920%
July 1, 2022 to June 30, 2046	8.250%	(1)	N/A	(1)
July 1, 2046	8.250%	Increase from AB 1469 rate ends in 2046-47		

(1) The CalSTRS Funding Plan authorizes the board to adjust the employer contribution rate up or down by up to 1% each year, but no higher than 20.250% total and no lower than 8.250%.

The District contributed \$1,417,992 to the plan for the fiscal year ended June 30, 2021.

State – 10.328 percent of the members' calculated based on creditable compensation from two fiscal years prior.

The state's base contribution to the DB Program is calculated based on creditable compensation from two fiscal years prior. As a result of the CalSTRS Funding Plan, the state is required to make additional contributions to pay down the unfunded liabilities associated with the benefit structure that was in place in 1990 prior to certain enhancements in benefits and reductions in contributions. The additional state appropriation required to fully fund the benefits in effect as of 1990 by 2046 is specified in subdivision (b) of Education Code section 22955.1. The increased contributions end as of fiscal year 2045-46. Pursuant to AB 84, the state contribution rate remained at 5.811% for fiscal year 2020-21.

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2021

NOTE 7 – NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN (Continued)

The CalSTRS state contribution rates effective for fiscal year 2020-21 and beyond are summarized in the table below.

<u>Effective Date</u>	<u>Base Rate</u>	<u>AB 1469 Increase For 1990 Benefit Structure</u>	<u>SBMA Funding⁽¹⁾</u>	<u>Total</u>
July 01, 2020	2.017%	5.811%	2.50%	10.328%
July 01, 2021	2.017%	6.311%	2.50%	10.828%
July 01, 2022 to June 30, 2046	2.017%	(2)	2.50%	(2)
July 01, 2046	2.017%	(3)	2.50%	(3)

- (1) The SBMA contribution rate excludes the \$72 million that is reduced from the required contribution in accordance with Education Code section 22954.
- (2) The board has limited authority to adjust the state contribution rate annually through June 2046 in order to eliminate the remaining unfunded actuarial obligation. The board cannot increase the supplemental rate by more than 0.50% in a fiscal year, and if there is no unfunded actuarial obligation, the supplemental contribution rate imposed would be reduced to zero percent.
- (3) From July 1, 2046, and thereafter, the rates in effect prior to July 1, 2014, are reinstated, if necessary, to address any remaining unfunded actuarial obligation.

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

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

District's proportionate share of the net pension liability	\$ 14,971,000
State's proportionate share of the net pension liability associated with the District	<u>8,182,000</u>
Total	<u>\$ 23,153,000</u>

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2021

NOTE 7 – NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN (Continued)

The net pension liability was measured as of June 30, 2020 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019. The District's proportion of the net pension liability was based on the District's share of contributions to the pension plan relative to the contributions of all participating school districts and the State. At June 30, 2020, the District's proportion was 0.015 percent, which was unchanged from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the District recognized pension expense of \$2,933,377 and revenue of \$1,085,113 for support provided by the State. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 26,000	\$ 422,000
Changes of assumptions	1,460,000	-
Net differences between projected and actual earnings on investments	356,000	-
Changes in proportion and differences between District contributions and proportionate share of contributions	568,000	597,000
Contributions made subsequent to measurement date	<u>1,417,992</u>	<u>-</u>
Total	<u>\$ 3,827,992</u>	<u>\$ 1,019,000</u>

\$1,417,992 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ending June 30,</u>	
2022	\$ 12,917
2023	\$ 426,917
2024	\$ 618,417
2025	\$ 289,417
2026	\$ 20,166
2027	\$ 23,166

Differences between expected and actual experience and changes in assumptions are amortized over a closed period equal to the average remaining service life of plan members, which is 7 years as of the June 30, 2020 measurement date. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed 5-year period.

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 7 – NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN (Continued)

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

Valuation Date	June 30, 2019
Experience Study	July 1, 2015 through June 30, 2018
Actuarial Cost Method	Entry age normal
Investment Rate of Return	7.10%
Consumer Price Inflation	2.75%
Wage Growth	3.50%
Post-retirement Benefit Increases	2.00% simple for DB, maintain 85% Purchasing power level for DB, not applicable for DBS/CBB

Discount Rate: The discount rate used to measure the total pension liability was 7.10 percent, which was unchanged from the prior fiscal year. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at statutory contribution rates in accordance with the rate increase per AB 1469. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10 percent) and assuming that contributions, benefit payments, and administrative expense occur midyear. Based on those assumptions, the STRP's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

Mortality: CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among its members. The projection scale was set equal to 110 percent of the ultimate improvement factor from the Mortality Improvement Scale (MP-2016) table, issued by the Society of Actuaries.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best estimate ranges were developed using capital market assumptions from CalSTRS investment staff and investment consultants as inputs to the process.

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2021

NOTE 7 – NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN (Continued)

The actuarial investment rate of return assumption was adopted by the CalSTRS board in January 2020 in conjunction with the most recent experience study. For each current and future valuation, CalSTRS consulting actuary reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of 20-year geometric real rates of return and the assumed asset allocation for each major asset class used as input to develop the actuarial investment rate of return are summarized in the following table:

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Long-Term* Expected Real Rate of Return</u>
Public Equity	42%	4.8%
Real Estate Assets	15	3.6
Private Equity	13	6.3
Fixed Income	12	1.3
Risk Mitigating Strategies	10	1.8
Inflation Sensitive	6	3.3
Cash / Liquidity	2	(0.4)

* 20-year geometric average

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate:

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.1 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.1 percent) or 1-percentage-point higher (8.1 percent) than the current rate:

	1% Decrease (6.10%)	Current Discount Rate (7.10%)	1% Increase (8.10%)
District's proportionate share of the net pension liability	\$ 22,619,000	\$ 14,971,000	\$ 8,657,000

Pension Plan Fiduciary Net Position: Detailed information about the pension plan's fiduciary net position is available in the separately issued CalSTRS financial report.

NOTE 8 – NET PENSION LIABILITY – PUBLIC EMPLOYER'S RETIREMENT FUND B

General Information about the Public Employer's Retirement Fund B

Plan Description: The schools cost-sharing multiple-employer defined benefit pension plan Public Employer's Retirement Fund B (PERF B) is administered by the California Public Employees' Retirement System (CalPERS). Plan membership consists of non-teaching and non-certified employees of public schools (K-12), community college districts, offices of education, charter and private schools (elective) in the State of California.

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 8 – NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B (Continued)

The Plan was established to provide retirement, death and disability benefits to non-teaching and noncertified employees in schools. The benefit provisions for Plan employees are established by statute. CalPERS issues a publicly available financial report that can be obtained at:

<https://www.calpers.ca.gov/docs/forms-publications/cafr-2020.pdf>

Benefits Provided: The benefits for the defined benefit plans are based on members' years of service, age, final compensation, and benefit formula. Benefits are provided for disability, death, and survivors of eligible members or beneficiaries. Members become fully vested in their retirement benefits earned to date after five years (10 years for State Second Tier members) of credited service.

Contributions: The benefits for the defined benefit pension plans are funded by contributions from members and employers, and earnings from investments. Member and employer contributions are a percentage of applicable member compensation. Member contribution rates are defined by law and depend on the respective employer's benefit formulas. Employer contribution rates are determined by periodic actuarial valuations or by state statute. Actuarial valuations are based on the benefit formulas and employee groups of each employer. Employer contributions, including lump sum contributions made when agencies first join the PERF B, are credited with a market value adjustment in determining contribution rates.

The required contribution rates of most active plan members are based on a percentage of salary in excess of a base compensation amount ranging from zero dollars to \$863 monthly.

Required contribution rates for active plan members and employers as a percentage of payroll for the year ended June 30, 2021 were as follows:

Members - The member contribution rate was 7.0 percent of applicable member earnings for fiscal year 2020-21.

Employers - The employer contribution rate was 20.70 percent of applicable member earnings.

The District contributed \$837,107 to the plan for the fiscal year ended June 30, 2021.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions - At June 30, 2021, the District reported a liability of \$9,538,000 or its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019. The District's proportion of the net pension liability was based on the District's share of contributions to the pension plan relative to the contributions of all participating school districts. At June 30, 2020 the District's proportion was 0.031 percent, which was a decrease of 0.001 percent from its proportion measured as of June 30, 2019.

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2021

NOTE 8 – NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B (Continued)

For the year ended June 30, 2021 the District recognized pension expense of \$1,562,814. At June 30, 2021 the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 473,000	\$ -
Changes of assumptions	35,000	-
Net differences between projected and actual earnings on investments	199,000	-
Changes in proportion and differences between District contributions and proportionate share of contributions	29,000	321,000
Contributions made subsequent to measurement date	<u>837,107</u>	<u>-</u>
Total	<u>\$ 1,573,107</u>	<u>\$ 321,000</u>

\$837,107 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ending June 30,</u>	
2022	\$ 157,333
2023	\$ 86,333
2024	\$ 79,834
2025	\$ 91,500

Differences between expected and actual experience and changes in assumptions are amortized over a closed period equal to the average remaining service life of plan members, which is 4 years as of the June 30, 2020 measurement date. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed 5-year period.

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

Valuation Date	June 30, 2019
Experience Study	June 30, 1997 through June 30, 2015
Actuarial Cost Method	Entry age normal
Investment Rate of Return	7.15%
Consumer Price Inflation	2.50%
Wage Growth	Varies by entry age and service
Post-retirement Benefit Increases	Contract COLA up to 2.00% until Purchasing Power Protection Allowance Floor on Purchasing Power applies 2.50% thereafter

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2021

NOTE 8 – NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B (Continued)

The mortality table used was developed based on CalPERS specific data. The table includes 15 years of mortality improvements using Society of Actuaries 90% of Scale MP2016. For more details on this table, please refer to the 2017 experience study report.

All other actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the period from 1997 to 2015, including updates to salary increase, mortality and retirement rates. Further details of the Experience Study can be found at CalPERS' website.

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation.

<u>Asset Class</u>	<u>Long-term* Assumed Asset Allocation</u>	<u>Expected Real Rate of Return Years of 1 - 10 (1)</u>	<u>Expected Real Rate of Return Years of 11+ (2)</u>
Global Equity	50%	4.80%	5.98%
Fixed Income	28	1.00	2.62
Inflation of Assets	-	0.77	1.81
Private Equity	8	6.30	7.23
Real Estate Assets	13	3.75	4.93
Liquidity	1	-	(0.92)

* 10-year geometric average

(1) An expected inflation rate of 2.00% used for this period

(2) An expected inflation rate of 2.92% used for this period.

Discount Rate: The discount rate used to measure the total pension liability was 7.15 percent. A projection of the expected benefit payments and contributions was performed to determine if assets would run out. The test revealed the assets would not run out. Therefore the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability for the Plan. The results of the crossover testing for the Plan are presented in a detailed report that can be obtained at CalPERS' website.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical and forecasted information for all the funds' asset classes, expected compound (geometric) returns were calculated over the short term (first 10 years) and the long term (11+ years) using a building-block approach. Using the expected nominal returns for both short term and long term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses .

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2021

NOTE 8 – NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B (Continued)

Sensitivity of the District’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate:
 The following presents the District’s proportionate share of the net pension liability calculated using the discount rate of 7.15 percent, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.15 percent) or 1-percentage-point higher (8.15 percent) than the current rate:

	1% Decrease <u>(6.15%)</u>	Current Discount Rate <u>(7.15%)</u>	1% Increase <u>(8.15%)</u>
District’s proportionate share of the net pension liability	<u>\$ 13,712,000</u>	<u>\$ 9,538,000</u>	<u>\$ 2,965,000</u>

Pension Plan Fiduciary Net Position: Detailed information about the pension plan’s fiduciary net position is available in the separately issued CalPERS financial report.

NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS (OPEB)

General Information about the Other Postemployment Benefits Plan

Plan Description: In addition to the pension benefits described in Notes 8 and 9, the District provides healthcare benefits to eligible employees who retire from the District, as part of a single-employer defined benefit postemployment health care plan (Plan). The Plan is administered by the District and allows employees who retire after having achieved retirement eligibility requirements to continue receiving medical insurance coverage. The District’s Board of Education has the authority to establish or amend the benefit terms offered by the Plan, and also retains the authority to establish the requirements for paying for the Plan’s benefits as they come due.

The District participates in the California School Boards Association (CSBA) GASB 45 Solutions Program to pre-fund OPEB liabilities. The CSBA GASB 45 Solutions Program is an agent multiple-employer plan consisting of an aggregation of single-employer plans. Public Agency Retirement Services (PARS) was appointed as administrator for the CSBA GASB 45 Solutions Program, and U.S. Bank was appointed as trustee. The CSBA GASB 45 Solutions Program serves as a qualified irrevocable trust for the accumulation of assets of member districts, to ensure that funds are dedicated to service the needs of employees and retirees. The District’s contributions to the irrevocable trust established by the CSBA GASB 45 Solutions Program is included in the Public Agencies Post-Employment Benefits Trust financial statements. Copies of the Public Agencies Post-Employment Benefits Trust independent financial statements may be obtained from the Public Agency Retirement Services – 4350 Von Karman Ave – Newport Beach, CA 92660.

Benefits Provided: Retirees who retire from the District having worked a minimum of ten years and reached age 55, receive healthcare benefits up to the age 65. The District will pay up to \$300 per month for the purchase of health insurance, dental insurance and life insurance by the eligible retiree. Retiree benefits are prorated based on the average number of hours the employee worked over the total number of employed years.

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2021

NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS (Continued)

Contributions: California Government Code specifies that the District's contribution requirements for covered employees are established and may be amended by the District's Board of Education. Contributions to the Plan are calculated at 1% of monthly payroll, and are contributed on a quarterly basis. An ad-hoc payment may be contributed annually, at the discretion of the Board of Education.

Employees Covered by Benefit Terms: The following is a table of plan participants at June 30, 2021:

	<u>Number of Participants</u>
Inactive Plan members, covered spouses, or beneficiaries currently receiving benefits	59
Active employees	<u>251</u>
	<u>310</u>

Contributions to the Plan from the District were \$237,488 for the year ended June 30, 2021. Employees are not required to contribute to the OPEB plan.

OPEB Plan Investments: The discount rate of 6.85% was determined using PARS Balanced Investment Policy asset allocation.

Net OPEB Liability

The District's total OPEB liability was measured as of June 30, 2020, which was determined by an actuarial valuation as of June 30, 2019.

Actuarial Assumptions: The total OPEB liability in the actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

<u>Valuation Date</u>	June 30, 2019
<u>Measurement Date</u>	June 30, 2020
<u>Actuarial Method</u>	Entry Age actuarial cost method, level percentage of payroll.
<u>Discount Rate</u>	6.85%. Based on PARS Balanced Investment Policy.
<u>Long-Term Investment Rate of Return</u>	The long-term rate of return on investments was determined to be 6.85%. This was computed as Balanced Investment Policy.
<u>Mortality Rates</u>	Mortality rates are taken from the 2014 CalPERS OPEB Assumptions Model (for classified employees) and from the 2012 valuation of CalSTRS (for certificated employees).

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS (Continued)

Health Care Increases Medical insurance premiums are assumed to increase by 6.80% for Pre-65, decreasing to 5.00% by 2028. Trend rates for Post-65 were assumed at 5.00% for all years.

Turnover/Retirement Rates Termination and retirement rates were taken from the most recent experience studies for CalPERS (2017) and CalSTRS (2016).

Inflation Rate 2.60% per year

Salary Increases 3.25% per year

Coverage Elections 100% of eligible employees are assumed to elect coverage upon retirement, and to remain covered under the District plans until age 65.

Medicare Coverage All current and future participating retirees and spouses will qualify for Medicare coverage and enroll in Parts A and B upon age 65.

Percent Married 30% of plan participants are assumed to be married.

Changes in Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability (a)	Total Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balance at July 1, 2020	\$ 6,511,370	\$ 779,368	\$ 5,732,002
Changes for the year:			
Service cost	285,214	-	285,214
Interest	460,311	-	460,311
Employer contributions	-	230,273	(230,273)
Changes in assumptions	-	-	-
Differences between expected and actual experience	(12,684)	-	(12,684)
Net investment income	-	20,511	(20,511)
Administrative expense	-	(2,015)	2,015
Benefit payments	(156,022)	(156,022)	-
Net change	576,819	92,747	484,072
Balance at June 30, 2021	\$ 7,088,189	\$ 872,115	\$ 6,216,074

Fiduciary Net Position as a percent of the Total OPEB Liability, at June 30, 2021: 12.3%

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS (Continued)

Changes in assumptions: Changes in assumptions include the healthcare trend rates as of the June 30, 2020 measurement include 6.8% for pre-Medicare plan participants, and 5.0% for post-Medicare participants.

There were no changes between the measurement date and the year ended June 30, 2021, which had a significant effect on the District's total OPEB liability.

Sensitivity of the Net OPEB Liability to changes in the Discount Rate: The following presents the Net OPEB Liability of the District, as well as what the District's Net OPEB Liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current discount rate:

	1% Decrease (5.85%)	Current Discount Rate (6.85%)	1% Increase (7.85%)
Net OPEB liability	\$ 7,315,084	\$ 6,216,074	\$ 5,320,535

Sensitivity of the Net OPEB Liability to changes in the Healthcare Cost Trend Rates: The following presents the Net OPEB Liability of the District, as well as what the District's Net OPEB Liability would be if it were calculated using healthcare cost trend rates that are one percentage-point lower or one percentage-point higher than the current healthcare cost trend rates:

	1% Decrease (5.8 - 4.0%)	Healthcare Cost Trend Rates (6.8 - 5.0%)	1% Increase (7.8 - 6.0%)
Net OPEB liability	\$ 5,194,447	\$ 6,216,074	\$ 7,510,059

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

For the year ended June 30, 2021, the District recognized OPEB expense of \$636,468. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 34,115	\$ 948,681
Changes in assumptions	221,254	-
Net differences between projected and actual earnings on investments	43,754	-
Contributions after measurement date	237,488	-
Total	\$ 536,611	\$ 948,681

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2021

NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS (Continued)

\$237,488 reported as deferred outflows of resources related to benefits paid subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30,		
2022	\$	(55,253)
2023	\$	(55,998)
2024	\$	(57,946)
2025	\$	(61,569)
2026	\$	(68,630)
Thereafter	\$	(350,162)

NOTE 10 - JOINT POWERS AGREEMENT

River Delta Unified School District participates in a joint venture under a joint powers agreement with Schools Insurance Authority (SIA). The relationship between River Delta Unified School District and the Joint Powers Authority is such that the Joint Powers Authority is not a component unit of the District for financial reporting purposes.

SIA arranges for and provides property, liability, workers' compensation, dental and vision insurance coverage for its members. The JPA's governing board consist of a representative from each member district. The board controls the operations of the JPA, including selection of management and approval of operating budgets, independent of any influence by the member districts beyond their representation on the board. Each member district is obligated to pay an amount commensurate with the level of coverage requested and may be subject to assessments. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. There have been no significant reductions in insurance coverage from the prior year.

The following is a summary of condensed financial information of Schools Insurance Authority for the year ended June 30, 2021:

Total assets	\$ 217,113,543
Deferred outflows of resources	\$ 1,855,968
Total liabilities	\$ 87,859,871
Total deferred inflows of resources	\$ 751,640
Total net position	\$ 130,358,000
Total revenues	\$ 73,201,625
Total expenses	\$ 57,783,763
Change in net position	\$ 15,417,862

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2021

NOTE 11 - CONTINGENCIES

The District is subject to legal proceedings and claims which arise in the ordinary course of business. In the opinion of management, the amount of ultimate liability with respect to these actions will not materially affect the financial position or results of operations of the District.

Also, the District has received federal and state funds for specific purposes that are subject to review or audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursements will not be material.

REQUIRED SUPPLEMENTARY INFORMATION

RIVER DELTA UNIFIED SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
For the Year Ended June 30, 2021

	Budget		Actual	Variance Favorable (Unfavorable)
	Original	Final		
Revenues:				
LCFF:				
State apportionment	\$ 8,578,233	\$ 7,621,767	\$ 8,399,504	\$ 777,737
Local sources	<u>10,418,855</u>	<u>10,418,855</u>	<u>10,418,855</u>	<u>-</u>
Total LCFF	<u>18,997,088</u>	<u>18,040,622</u>	<u>18,818,359</u>	<u>777,737</u>
Federal sources	881,656	881,656	2,011,067	1,129,411
Other state sources	2,365,147	2,365,147	3,083,338	718,191
Other local sources	<u>1,618,082</u>	<u>1,618,082</u>	<u>1,748,888</u>	<u>130,806</u>
Total revenues	<u>23,861,973</u>	<u>22,905,507</u>	<u>25,661,652</u>	<u>2,756,145</u>
Expenditures:				
Current:				
Certificated salaries	9,729,518	9,729,518	9,554,267	175,251
Classified salaries	4,030,818	4,030,818	3,708,814	322,004
Employee benefits	5,961,364	5,961,364	5,165,261	796,103
Books and supplies	1,022,623	1,022,623	1,598,789	(576,166)
Contract services and operating expenditures	3,335,103	3,335,103	3,416,246	(81,143)
Other outgo	70,000	70,000	67,938	2,062
Capital outlay	<u>10,000</u>	<u>10,000</u>	<u>366,753</u>	<u>(356,753)</u>
Total expenditures	<u>24,159,426</u>	<u>24,159,426</u>	<u>23,878,068</u>	<u>281,358</u>
(Deficiency) excess of revenues (under) over expenditures	<u>(297,453)</u>	<u>(1,253,919)</u>	<u>1,783,584</u>	<u>3,037,503</u>
Other financing (uses) sources:				
Transfers in	13,509	13,509	10,185	(3,324)
Transfers out	<u>(300,576)</u>	<u>-</u>	<u>(203,157)</u>	<u>(203,157)</u>
Total other financing (uses) sources	<u>(287,067)</u>	<u>13,509</u>	<u>(192,972)</u>	<u>(206,481)</u>
Net change in fund balance	(584,520)	(1,240,410)	1,590,612	2,831,022
Fund balance, July 1, 2020, restated	<u>6,809,612</u>	<u>6,809,612</u>	<u>6,809,612</u>	<u>-</u>
Fund balance, June 30, 2021	<u>\$ 6,225,092</u>	<u>\$ 5,569,202</u>	<u>\$ 8,400,224</u>	<u>\$ 2,831,022</u>

See accompanying note to required supplementary information.

RIVER DELTA UNIFIED SCHOOL DISTRICT
 SCHEDULE OF CHANGES IN THE DISTRICT'S NET OTHER
 POST-EMPLOYMENT BENEFITS (OPEB) LIABILITY
 For the Year Ended June 30, 2021

	Last 10 Fiscal Years*			
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Total OPEB liability	\$ 246,741	\$ 246,742	\$ 272,033	\$ 285,214
Service cost	405,465	434,186	474,146	460,311
Interest	-	-	265,140	-
Changes in assumptions	-	-	-	-
Differences between expected and actual experience	(27,572)	46,244	(1,101,429)	(12,684)
Benefit payments	<u>(171,079)</u>	<u>(240,742)</u>	<u>(95,068)</u>	<u>(156,022)</u>
Net change in total OPEB liability	453,555	486,430	(185,178)	576,819
Total OPEB liability, beginning of year	<u>5,756,563</u>	<u>6,210,118</u>	<u>6,696,548</u>	<u>6,511,370</u>
Total OPEB liability, end of year (a)	<u>\$ 6,210,118</u>	<u>\$ 6,696,548</u>	<u>\$ 6,511,370</u>	<u>\$ 7,088,189</u>
Plan fiduciary net position	\$ 224,914	\$ 548,767	\$ 162,644	\$ 230,273
Employer contributions	17,326	24,651	30,871	20,511
Net investment income	(1,384)	(1,275)	(1,758)	(2,015)
Administrative expense	-	-	-	-
Benefits payment	<u>(171,079)</u>	<u>(240,742)</u>	<u>(95,068)</u>	<u>(156,022)</u>
Change in plan fiduciary net position	69,777	331,401	96,689	92,747
Fiduciary trust net position, beginning of year	<u>281,501</u>	<u>351,278</u>	<u>682,679</u>	<u>779,368</u>
Fiduciary trust net position, end of year (b)	<u>\$ 351,278</u>	<u>\$ 682,679</u>	<u>\$ 779,368</u>	<u>\$ 872,115</u>
Net OPEB liability, ending (a) - (b)	<u>\$ 5,858,840</u>	<u>\$ 6,013,869</u>	<u>\$ 5,732,002</u>	<u>\$ 6,216,074</u>
Covered employee payroll	\$ 11,333,682	\$ 13,991,170	\$ 11,970,542	\$ 12,290,696
Plan fiduciary net position as a percentage of the total OPEB liability	6%	10%	12%	12%
Net OPEB liability as a percentage of covered payroll	52%	43%	48%	51%

* This is a 10 year schedule, however the information in this schedule is not required to be presented retrospectively. The amounts presented for each fiscal year were determined as of the year end that occurred one year prior. All years prior to 2018 are not available.

See accompanying note to required supplementary information.

RIVER DELTA UNIFIED SCHOOL DISTRICT
 SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS - OPEB
 For the Year Ended June 30, 2021

Other Post-employment Benefits
 Last 10 Fiscal Years

	<u>2018*</u>	<u>2019*</u>	<u>2020</u>	<u>2021</u>
Actuarially determined contribution	\$ 652,050	\$ 687,880	\$ 746,438	\$ 752,809
Contributions in relation to the actuarially determined contribution	<u>(224,914)</u>	<u>(548,767)</u>	<u>(162,644)</u>	<u>(230,273)</u>
Contribution deficiency (excess)	<u>\$ 427,136</u>	<u>\$ 139,113</u>	<u>\$ 583,794</u>	<u>\$ 522,536</u>
Covered employee payroll	\$ 11,333,682	\$ 13,991,170	\$ 11,970,542	\$ 12,290,696
Contributions as a percentage of covered employee payroll	1.98%	3.92%	1.36%	1.87%

*The ADC for the District's fiscal years ended June 30, 2019 and 2018 was determined as part of the February 1, 2017 valuation using a 6.85% discount rate. The ADC for the District's fiscal years ended June 30, 2021 and 2020 were determined by the June 30, 2019 valuation.

This is a 10 year schedule, however the information in this schedule is not required to be presented retrospectively.

See accompanying note to required supplementary information.

RIVER DELTA UNIFIED SCHOOL DISTRICT
 SCHEDULE OF THE DISTRICT'S PROPORTIONATE
 SHARE OF THE NET PENSION LIABILITY
 For the Year Ended June 30, 2021

	State Teachers' Retirement Plan Last 10 Fiscal Years						
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
District's proportion of the net pension liability	0.017%	0.017%	0.022%	0.014%	0.015%	0.015%	0.015%
District's proportionate share of the net pension liability	\$ 9,808,000	\$ 11,485,000	\$ 18,182,000	\$ 13,317,000	\$ 13,739,000	\$ 13,789,000	\$ 14,971,000
State's proportionate share of the net pension liability associated with the District	<u>5,923,000</u>	<u>6,074,000</u>	<u>10,351,000</u>	<u>7,878,000</u>	<u>7,866,000</u>	<u>7,523,000</u>	<u>8,182,000</u>
Total net pension liability	<u>\$ 15,731,000</u>	<u>\$ 17,559,000</u>	<u>\$ 28,533,000</u>	<u>\$ 21,195,000</u>	<u>\$ 21,605,000</u>	<u>\$ 21,312,000</u>	<u>\$ 23,153,000</u>
District's covered payroll	\$ 7,476,000	\$ 7,918,000	\$ 11,203,000	\$ 7,632,000	\$ 8,101,000	\$ 8,367,000	\$ 8,303,000
District's proportionate share of the net pension liability as a percentage of its covered payroll	131.19%	145.05%	162.30%	174.49%	169.60%	164.80%	180.31%
Plan fiduciary net position as a percentage of the total pension liability	76.52%	74.02%	70.00%	69.46%	70.99%	72.56%	71.82%

The amounts presented for each fiscal year were determined as of the year end that occurred one year prior.

All years prior to 2015 are not available.

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
 SCHEDULE OF THE DISTRICT'S PROPORTIONATE
 SHARE OF THE NET PENSION LIABILITY
 For the Year Ended June 30, 2021

	Public Employer's Retirement Fund B Last 10 Fiscal Years						
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
District's proportion of the net pension liability	0.034%	0.033%	0.034%	0.033%	0.033%	0.032%	0.031%
District's proportionate share of the net pension liability	\$ 3,806,000	\$ 4,863,000	\$ 6,637,000	\$ 7,773,000	\$ 8,844,000	\$ 9,378,000	\$ 9,538,000
District's covered payroll	\$ 3,519,000	\$ 3,652,000	\$ 4,032,000	\$ 4,151,000	\$ 4,372,000	\$ 4,467,000	\$ 4,482,000
District's proportionate share of the net pension liability as a percentage of its covered payroll	108.16%	133.16%	164.61%	187.26%	202.29%	209.94%	212.81%
Plan fiduciary net position as a percentage of the total pension liability	83.38%	79.43%	73.89%	71.87%	70.85%	70.05%	70.00%

The amounts presented for each fiscal year were determined as of the year-end that occurred on year prior.

All years prior to 2015 are not available.

See accompanying note to required supplementary information.

RIVER DELTA UNIFIED SCHOOL DISTRICT
 SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS - PENSIONS
 For the Year Ended June 30, 2021

State Teachers' Retirement Plan
 Last 10 Fiscal Years

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Contractually required contribution	\$ 703,134	\$ 1,202,094	\$ 960,073	\$ 1,169,005	\$ 1,362,119	\$ 1,505,264	\$ 1,417,992
Contributions in relation to the contractually required contribution	<u>(703,134)</u>	<u>(1,202,094)</u>	<u>(960,073)</u>	<u>(1,169,005)</u>	<u>(1,362,119)</u>	<u>(1,505,264)</u>	<u>(1,417,992)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 7,918,000	\$ 11,203,000	\$ 7,632,000	\$ 8,101,000	\$ 8,367,000	\$ 8,303,000	\$ 7,424,000
Contributions as a percentage of covered payroll	8.88%	10.73%	12.58%	14.43%	16.28%	17.10% *	19.10% **

* This rate reflects the original employer contribution rate of 18.13 percent under AB1469, reduced for the 1.03 percentage points to be paid on behalf of employers pursuant to SB 90.

** This rate reflects the original employer contribution rate of 19.10 percent under AB1469, reduced for the 2.95 percentage points to be paid on behalf of employers pursuant to SB 90.

All years prior to 2015 are not available.

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
 SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS - PENSIONS
 For the Year Ended June 30, 2021

Public Employer's Retirement Fund B
 Last 10 Fiscal Years

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Contractually required contribution	\$ 429,930	\$ 477,630	\$ 576,600	\$ 679,010	\$ 806,909	\$ 883,814	\$ 837,107
Contributions in relation to the contractually required contribution	<u>(429,930)</u>	<u>(477,630)</u>	<u>(576,600)</u>	<u>(679,010)</u>	<u>(806,909)</u>	<u>(883,814)</u>	<u>(837,107)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 3,652,000	\$ 4,032,000	\$ 4,151,000	\$ 4,372,000	\$ 4,467,000	\$ 4,482,000	\$ 4,044,000
Contributions as a percentage of covered payroll	11.77%	11.85%	13.89%	15.53%	18.06%	19.72%	20.70%

All years prior to 2015 are not available.

See accompanying note to required supplementary information.

RIVER DELTA UNIFIED SCHOOL DISTRICT
 NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
 June 30, 2021

NOTE 1 - PURPOSE OF SCHEDULES

Budgetary Comparison Schedule - The District employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. The budgets are revised during the year by the Board of Education to provide for revised priorities. Expenditures cannot legally exceed appropriations by major object code. The originally adopted and final revised budgets for the General Fund are presented as Required Supplementary Information. The basis of budgeting is the same as GAAP.

Schedule of Changes in The District's Net Other Postemployment Benefits (OPEB) Liability: The Schedule of Changes in Net OPEB Liability presents multi-year information which illustrates the changes in the net OPEB liability for each year presented.

Schedule of the District's Contributions – OPEB: The Schedule of District Contributions - OPEB is presented to illustrate the District's required contributions relating to the District's OPEB plan. There is a requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

Schedule of the District's Proportionate Share of the Net Pension Liability: The Schedule of the District's Proportionate Share of the Net Pension Liability is presented to illustrate the elements of the District's Net Pension Liability. There is a requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

Schedule of the District's Contributions – Pensions: The Schedule of District Contributions - Pensions is presented to illustrate the District's required contributions relating to the pensions. There is a requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

Changes of Benefit Terms: There are no changes in benefit terms reported in the Required Supplementary Information.

Changes of Assumptions: The changes in assumptions for the total OPEB liability include an update of the healthcare cost trend rates from 5.0% in the prior measurement for all participants, to 6.8% for pre-Medicare plan participants and 5.0% for post-Medicare participants.

The discount rates used for the Public Employer's Retirement Fund B (PERF B) was 7.50, 7.65, 7.65, 7.15, 7.15, 7.15, 7.15 percent in the June 30, 2013, 2014, 2015, 2016, 2017, 2018, 2019, and 2020 actuarial reports, respectively.

The following are the assumptions for State Teachers' Retirement Plan:

Assumptions	Measurement Period					
	As of June 30, 2020	As of June 30 2019	As of June 30, 2018	As of June 30, 2017	As of June 30, 2016	As of June 30, 2015
Consumer price inflation	2.75%	2.75%	2.75%	2.75%	3.00%	3.00%
Investment rate of return	7.10%	7.10%	7.10%	7.10%	7.60%	7.60%
Wage growth	3.50%	3.50%	3.50%	3.50%	3.75%	3.75%

SUPPLEMENTARY INFORMATION

RIVER DELTA UNIFIED SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 ALL NON-MAJOR FUNDS
 June 30, 2021

	Adult Education Fund	Child Develop- ment Fund	Cafeteria Fund	Capital Facilities Fund	County School Facilities Fund	Capital Projects Fund	Bond Interest and Redemption Fund	Total
ASSETS								
Cash in investments:								
Cash in County Treasury	\$ 81,111	\$ 716	\$ 46,331	\$ 950,199	\$ 3,379	\$ 109,777	\$ 1,380,465	\$ 2,571,978
Cash in banks	-	-	4,190	-	-	-	-	4,190
Receivables	215	271	106,451	1,827	9	264	2,842	111,879
Due from other funds	-	75,000	-	-	-	-	-	75,000
Stores inventory	-	-	25,617	-	-	-	-	25,617
Total assets	<u>\$ 81,326</u>	<u>\$ 75,987</u>	<u>\$ 182,589</u>	<u>\$ 952,026</u>	<u>\$ 3,388</u>	<u>\$ 110,041</u>	<u>\$ 1,383,307</u>	<u>\$ 2,788,664</u>
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable	\$ 169	\$ 64,765	\$ 111,515	\$ 4,884	\$ -	\$ -	\$ -	\$ 181,333
Due to other funds	2,327	-	-	-	-	-	-	2,327
Unearned revenue	-	3,504	-	-	-	-	17,198	20,702
Total liabilities	<u>2,496</u>	<u>68,269</u>	<u>111,515</u>	<u>4,884</u>	<u>-</u>	<u>-</u>	<u>17,198</u>	<u>204,362</u>
Fund balances:								
Nonspendable	-	-	25,617	-	-	-	-	25,617
Restricted	78,830	7,718	45,457	947,142	3,388	110,041	1,366,109	2,558,685
Total fund balances	<u>78,830</u>	<u>7,718</u>	<u>71,074</u>	<u>947,142</u>	<u>3,388</u>	<u>110,041</u>	<u>1,366,109</u>	<u>2,584,302</u>
Total liabilities and fund balances	<u>\$ 81,326</u>	<u>\$ 75,987</u>	<u>\$ 182,589</u>	<u>\$ 952,026</u>	<u>\$ 3,388</u>	<u>\$ 110,041</u>	<u>\$ 1,383,307</u>	<u>\$ 2,788,664</u>

RIVER DELTA UNIFIED SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES
 ALL NON-MAJOR FUNDS
 For the Year Ended June 30, 2021

	Adult Education Fund	Child Develop- ment Fund	Cafeteria Fund	Capital Facilities Fund	County School Facilities Fund	Capital Projects Fund	Bond Interest and Redemption Fund	Total
Revenues:								
Federal sources	\$ -	\$ 7,718	\$ 918,518	\$ -	\$ -	\$ -	\$ -	\$ 926,236
Other state sources	104,997	230,633	51,403	-	-	-	6,396	393,429
Other local sources	467	861	(626)	166,248	22	583	1,237,798	1,405,353
Total revenues	<u>105,464</u>	<u>239,212</u>	<u>969,295</u>	<u>166,248</u>	<u>22</u>	<u>583</u>	<u>1,244,194</u>	<u>2,725,018</u>
Expenditures:								
Current:								
Certificated salaries	13,080	136,962	-	-	-	-	-	150,042
Classified salaries	10,959	20,164	235,202	-	-	-	-	266,325
Employee benefits	7,791	61,790	107,939	-	-	-	-	177,520
Books and supplies	5,831	3,445	2,869	555	-	-	-	12,700
Contract services and operating expenditures	31,392	1,275	590,001	91,476	-	6,154	-	720,298
Capital outlay	-	-	-	56,559	-	-	-	56,559
Debt service:								
Principal retirement	-	-	-	153,655	-	-	974,307	1,127,962
Interest	-	-	-	47,420	-	-	149,712	197,132
Total expenditures	<u>69,053</u>	<u>223,636</u>	<u>936,011</u>	<u>349,665</u>	<u>-</u>	<u>6,154</u>	<u>1,124,019</u>	<u>2,708,538</u>
Excess (deficiency) of revenues over (under) expenditures	<u>36,411</u>	<u>15,576</u>	<u>33,284</u>	<u>(183,417)</u>	<u>22</u>	<u>(5,571)</u>	<u>120,175</u>	<u>16,480</u>
Other financing (uses) sources:								
Transfers in	-	-	-	203,157	-	-	-	203,157
Transfers out	(2,327)	(7,858)	-	-	-	-	-	(10,185)
Total other financing (uses) sources	<u>(2,327)</u>	<u>(7,858)</u>	<u>-</u>	<u>203,157</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>192,972</u>
Net change in fund balances	<u>34,084</u>	<u>7,718</u>	<u>33,284</u>	<u>19,740</u>	<u>22</u>	<u>(5,571)</u>	<u>120,175</u>	<u>209,452</u>
Fund balances, July 1, 2020	<u>44,746</u>	<u>-</u>	<u>37,790</u>	<u>927,402</u>	<u>3,366</u>	<u>115,612</u>	<u>1,245,934</u>	<u>2,374,850</u>
Fund balances, June 30, 2021	<u>\$ 78,830</u>	<u>\$ 7,718</u>	<u>\$ 71,074</u>	<u>\$ 947,142</u>	<u>\$ 3,388</u>	<u>\$ 110,041</u>	<u>\$ 1,366,109</u>	<u>\$ 2,584,302</u>

RIVER DELTA UNIFIED SCHOOL DISTRICT
ORGANIZATION
June 30, 2021

River Delta Unified School District was established on July 1, 1967 and is comprised of an area of approximately 500 square miles in Yolo, Sacramento and Solano Counties. There were no changes in the boundaries of the District during the year. The District currently operates five elementary schools (D.H. White Elementary, Isleton Elementary, Walnut Grove Elementary, Bates Elementary, and Delta Elementary Charter Schools), two middle schools (Riverview Middle and Clarksburg Middle Schools), two high schools (Rio Vista High and Delta High Schools), one continuation high school (Mokelumne High School), one adult school (Wind River School), one independent study school (River Delta High/Elementary School) and one community day school (River Delta-Community Day School).

GOVERNING BOARD

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Jennifer Stone	President	December 2022
Dan Mahoney	Vice President	December 2022
Marilyn Riley	Clerk	December 2024
Rafaela Casillas	Member	December 2022
Marcial Lamera	Member	December 2022
Wanda Apel	Member	December 2024
Randall Jelly	Member	December 2024

ADMINISTRATION

Katherine Wright
Superintendent

Sharon Silva
Chief Business Officer

Ken Gaston
Director of Maintenance Operations and Transportation

Nicole Latimer
Director of Education Services

Bonnie Kauzlarich
Director, Personnel Services

Jennifer Gaston
Executive Assistant to the Superintendent
and Board of Trustees

RIVER DELTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF INSTRUCTIONAL TIME
For the Year Ended June 30, 2021

<u>Grade Level</u>	<u>Number of Days Traditional Calendar</u>	<u>Status</u>
Kindergarten	180	In Compliance
Grade 1	180	In Compliance
Grade 2	180	In Compliance
Grade 3	180	In Compliance
Grade 4	180	In Compliance
Grade 5	180	In Compliance
Grade 6	180	In Compliance
Grade 7	180	In Compliance
Grade 8	180	In Compliance
Grade 9	180	In Compliance
Grade 10	180	In Compliance
Grade 11	180	In Compliance
Grade 12	180	In Compliance

See accompanying notes to supplementary information.

RIVER DELTA UNIFIED SCHOOL DISTRICT
 SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
 For the Year Ended June 30, 2021

Assistance Listing Number	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Pass- Through Entity Identifying Number	Federal Expend- itures
<u>U.S. Department of Education - Passed through California</u>			
<u>Department of Education</u>			
	Special Education Cluster:		
84.027	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	13379	\$ 326,919
84.027A	Special Ed: IDEA Preschool Local Entitlement, Part B, Sec 611	13682	-
84.173	Special Ed: IDEA Preschool Grants, Part B, Sec 619	13430	-
84.027A	Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 611	15197	5,000
	Subtotal Special Education Cluster		<u>331,919</u>
84.010	ESEA: Title I Part A, Basic Grants Low-Income and Neglected	14329	247,188
84.365	ESEA: Title III, English Learner Student Program	14346	47,637
84.367	ESEA: Title II, Part A, Supporting Effective Instruction Local Grants	14341	57,839
10.579	Child Nutrition: NSLP Equipment Assistance Grants		-
93.778	Dept. of Health Care Services(DHCS): Medi-cal Billing Option		-
84.424	ESEA: Title IV Part A, Student Support and Academic Enrichment Grant Program	15391	4,500
	ESF Programs:		
84.425	COVID 19: Elementary and Secondary School Emergency Relief (ESSER I) Fund	15536	15,896
84.425C	COVID 19: Governor's Emergency Education Relief (GEER) Fund: Learning Loss Mitigation	15517	4,942
	Subtotal ESF Programs		<u>20,838</u>
	Total U.S. Department of Education		<u>709,921</u>
<u>U.S. Department of Agriculture - Passed through California</u>			
<u>Department of Education</u>			
	Child Nutrition Cluster:		
10.555	Child Nutrition: National School Lunch Program	13524	624,255
10.558	Child Nutrition - Child Care Food Program (CCFP)	13393	294,263
	Total U.S. Department of Agriculture		<u>918,518</u>
<u>U.S. Department of Treasury - Passed through California</u>			
<u>Department of Education</u>			
21.019	Coronavirus Relief Fund- COVID-19	25516	1,259,230
	Total U.S. Department of Treasury		<u>1,259,230</u>
	Total Federal Programs		<u>\$ 2,887,669</u>

See accompanying notes to supplementary information.

RIVER DELTA UNIFIED SCHOOL DISTRICT
RECONCILIATION OF UNAUDITED ACTUAL FINANCIAL REPORT
WITH AUDITED FINANCIAL STATEMENTS
For the Year Ended June 30, 2021

There were no adjustments to any funds of the District.

See accompanying notes to supplementary information.

RIVER DELTA UNIFIED SCHOOL DISTRICT
 SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
 For the Year Ended June 30, 2021
 (UNAUDITED)

	(Budget) 2022	2021	2020	2019
<u>General Fund</u>				
Revenues and other financing sources	\$ 28,772,664	\$ 25,671,837	\$ 24,684,626	\$ 2,533,169
Expenditures	27,550,530	23,878,068	24,447,426	24,410,600
Other uses and transfers out	300,576	203,157	302,750	143,901
Total outgo	27,851,106	24,081,225	24,750,176	24,554,501
Change in fund balance	\$ 921,558	\$ 1,590,612	\$ (65,550)	\$ 943,141
Ending fund balance	\$ 9,321,782	\$ 8,400,224	\$ 6,645,139	\$ 6,710,689
Available reserves	\$ 7,614,912	\$ 6,668,270	\$ 3,450,331	\$ 2,082,967
Designated for economic uncertainties	\$ -	\$ -	\$ 1,222,073	\$ 1,227,019
Undesignated fund balance	\$ 7,614,912	\$ 6,668,270	\$ 2,228,258	\$ 855,948
Available reserves as percentages of total outgo	27.3%	27.7%	13.9%	8.5%
<u>All Funds</u>				
Total long-term liabilities	\$ 66,740,296	\$ 68,139,619	\$ 46,250,543	\$ 47,115,104
Average daily attendance at P-2	1,777	1,856	1,856	1,850

The fund balance of the General Fund has increased by \$2,468,203 over the past three years. The fiscal year 2021-2022 budget projects an increase of \$921,558. For a district this size, the State of California recommends available reserves of at least 3 percent of total general fund expenditures, transfers out and other uses (total outgo). The District met this requirement.

The District has incurred operating surpluses in two of the past three years, and anticipates an operating surplus during the fiscal year 2021-2022.

Total long-term liabilities have increased by \$21,024,515 over the past two years.

Average daily attendance has increased by 6 over the past two years. A decrease of 79 ADA is anticipated during fiscal year 2021-2022.

See accompanying notes to supplementary information.

RIVER DELTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF CHARTER SCHOOLS
For the Year Ended June 30, 2021

Charter Schools Chartered by District

0853 – Delta Elementary Charter School

Included in District
Financial Statements, or
Separate Report

Separate Report

See accompanying notes to supplementary information.

RIVER DELTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF FIRST 5 REVENUES AND EXPENDITURES
For the Year Ended June 30, 2021

	Academic and Support <u>Services</u>
Revenues:	
Other Local sources	\$ <u>224,138</u>
Expenditures:	
Certificated salaries	33,414
Classified salaries	105,442
Employee benefits	57,162
Books and supplies	16,540
Contract services and operating expenditure	3,854
Indirect costs	<u>7,726</u>
	<u>224,138</u>
Deficiency of revenues under expenditures	\$ <u>-</u>

See accompanying notes to supplementary information.

RIVER DELTA UNIFIED SCHOOL DISTRICT
NOTES TO SUPPLEMENTARY INFORMATION
June 30, 2021

NOTE 1 - PURPOSE OF SCHEDULES

Schedule of Instructional Time: The District has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day. This schedule presents information on the amount of instructional time offered by the District and whether the District complied with the provisions of Education Code Sections 46201 through 46206.

Schedule of Expenditure of Federal Awards: The Schedule of Expenditure of Federal Awards includes the federal award activity of River Delta Unified School District, and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The District has elected not to use the 10-percent de minimus indirect cost rate allowed under the Uniform Guidance.

Reconciliation of Unaudited Actual Financial Report with Audited Financial Statements: This schedule provides the information necessary to reconcile the Unaudited Actual Financial Report to the audited financial statements.

Schedule of Financial Trends and Analysis – Unaudited: This schedule provides trend information on the District's financial condition over the past three years and its anticipated condition for the 2021-2022 fiscal year, as required by the State Controller's Office.

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

Schedule of First 5 Revenues and Expenditures: This schedule provides information about the First 5 Sacramento County Program.

NOTE 2 - EARLY RETIREMENT INCENTIVE PROGRAM

Education Code Section 14502 requires certain disclosure in the financial statements of districts which adopt Early Retirement Incentive Programs pursuant to Education Code Sections 22714 and 44929. For the fiscal year ended June 30, 2021, the District did not adopt such a program.

**INDEPENDENT AUDITOR'S REPORT
ON COMPLIANCE WITH STATE LAWS AND REGULATIONS**

Board of Education
 River Delta Unified School District
 Rio Vista, California

Report on Compliance with State Laws and Regulations

We have audited River Delta Unified School District's compliance with the types of compliance requirements described in the State of California's 2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting (the "Audit Guide") applicable to the state laws and regulations listed below for the year ended June 30, 2021.

<u>Description</u>	<u>Procedures Performed</u>
Attendance and Distance Learning	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Instructional Time	Yes
Instructional Materials	Yes
Ratio of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	No, see below
Early Retirement Incentive	Yes
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
K-3 Grade Span Adjustment	No, see below
Apprenticeship: Related and Supplemental Instruction	Yes
Comprehensive School Safety Plan	No, see below
District of Choice	Yes
California Clean Energy Jobs Act	Yes
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	No, see below
Independent Study – Course Based	No, see below
Attendance, for charter schools	No, see below
Mode of Instruction, for charter schools	No, see below
Nonclassroom-Based Instruction/Independent Study, for charter schools	No, see below
Determination of Funding for Nonclassroom-Based Instruction, for charter schools	No, see below
Charter School Facility Grant Program	No, see below

(Continued)

We did not perform any procedures related to Early Retirement Incentive Program, because the District did not offer these programs during the audit year.

The District did not report any attendance hours for Apprenticeship: Related and Supplemental Instruction; therefore, we did not perform any procedures related to the program.

The District is not reported as a District of Choice; therefore, we did not perform any procedures related to the program.

The District did not offer Independent Study - Course Based; therefore, we did not perform any procedures related to the Independent Study - Course Based program.

We did not perform any procedures related to Charter Schools because the District did not include any charter schools in this report.

Management's Responsibility

Management is responsible for compliance with the requirements of state laws and regulations, as listed above.

Auditor's Responsibility

Our responsibility is to express an opinion on River Delta Unified School District's compliance with state laws and regulations as listed above based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* (Audit Guide). Those standards and the Audit Guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a material effect on River Delta Unified School District's compliance with the state laws and regulations listed above occurred. An audit includes examining, on a test basis, evidence about River Delta Unified School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance with state laws and regulations. However, our audit does not provide a legal determination of River Delta Unified School District's compliance.

Basis for Qualified Opinion with State Laws and Regulations

As described in Finding 2021-001 in the accompanying Schedule of Audit Findings and Questioned Costs, River Delta Unified School District did not comply with the requirements regarding Classroom Teacher Salaries. Compliance with such requirements is necessary, in our opinion, for River Delta Unified School District to comply with state laws and regulations referred to above.

Qualified Opinion with State Laws and Regulations

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, River Delta Unified School District complied, in all material respects, with the state laws and regulations referred to above for the year ended June 30, 2021. Further, based on our examination, for items not tested, nothing came to our attention to indicate that River Delta Unified School District had not complied with the state laws and regulations.

(Continued)

District Response to Finding

River Delta Unified School District's response to the noncompliance finding identified in our audit is described in the accompanying Schedule of Audit Findings and Questioned Costs. River Delta Unified School District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report on compliance is solely to describe the scope of our testing of compliance and the results of that testing based on the requirements of the State of California's *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.


Crowe LLP

Sacramento, California
February 24, 2022

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

Board of Education
River Delta Unified School District
Rio Vista, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of River Delta Unified School District as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise River Delta Unified School District's basic financial statements, and have issued our report thereon dated February 24, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered River Delta Unified School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of River Delta Unified School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Placer Hills Union School District's internal control.

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

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

(Continued)

Compliance and Other Matters

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

Purpose of this Report

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


Crowe LLP

Sacramento, California
February 24, 2022



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH THE FIRST 5 SACRAMENTO COUNTY PROGRAM

Board of Education
River Delta Unified School District
Rio Vista, California

Report on Compliance

We have audited River Delta Unified School District's compliance with the types of compliance requirements described in the Program Guidelines for the First 5 Sacramento County Program that could have a direct and material effect on its First 5 Sacramento County Program for the year ended June 30, 2021.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its First 5 Sacramento County Program.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for River Delta Unified School District's First 5 Sacramento County Program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on First 5 Sacramento County Program occurred. An audit includes examining, on a test basis, evidence about River Delta Unified School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of River Delta Unified School District's compliance with those requirements.

Opinion

In our opinion, River Delta Unified School District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its First 5 Sacramento County Program for the year ended June 30, 2021.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing over compliance and the results of that testing based on the requirements of the First 5 Sacramento County Program. Accordingly, this report is not suitable for any other purpose.


Crowe LLP

Sacramento, California
February 24, 2022

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
FOR EACH MAJOR FEDERAL PROGRAM AND REPORT
ON INTERNAL CONTROL OVER COMPLIANCE
AS REQUIRED BY UNIFORM GUIDANCE

Board of Education
River Delta Unified School District
Rio Vista, California

Report on Compliance for Each Major Federal Program

We have audited River Delta Unified School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of River Delta Unified School District's major federal programs for the year ended June 30, 2021. River Delta Unified School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of audit findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of River Delta Unified School District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about River Delta Unified School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of River Delta Unified School District's compliance.

Opinion on Each Major Federal Program

In our opinion, River Delta Unified School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

(Continued)

Report on Internal Control Over Compliance

Management of River Delta Unified School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered River Delta Unified School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of River Delta Unified School District's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.


Crowe LLP

Sacramento, California
February 24, 2022

FINDINGS AND RECOMMENDATIONS

RIVER DELTA UNIFIED SCHOOL DISTRICT
 SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
 Year Ended June 30, 2021

SECTION I – SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?	_____ Yes	_____ X _____ No
Significant deficiency(ies) identified not considered to be material weakness(es)?	_____ Yes	_____ X _____ None reported
Noncompliance material to financial statements noted?	_____ Yes	_____ X _____ No

FEDERAL AWARDS

Internal control over major programs:

Material weakness(es) identified?	_____ Yes	_____ X _____ No
Significant deficiency(ies) identified not considered to be material weakness(es)?	_____ Yes	_____ X _____ None reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? _____ Yes _____ X _____ No

Identification of major programs tested:

<u>AL Number(s)</u>	<u>Name of Federal Program or Cluster</u>
21.019	COVID 19: Coronavirus Relief Fund

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? _____ X _____ Yes _____ No

STATE AWARDS

Type of auditors' report issued on compliance for state programs: Qualified

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2021

SECTION II - FINANCIAL STATEMENT FINDINGS

No matters were reported.

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2021

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

(Continued)

RIVER DELTA UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2021

SECTION IV – STATE AWARD FINDINGS AND QUESTIONED COSTS

2021-001 STATE COMPLIANCE – CLASSROOM TEACHER SALARIES (61000)

Criteria: The District's expenditures related to classroom teacher salaries during the audit year, are required to meet or exceed 55% of the total current expense of education in the District's General Fund, as required by Education Code section 41372.

Context: We performed the audit procedures enumerated in the State of California *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* and identified the finding described above.

Condition: The total current expense of education in the General Fund for the audit year was calculated to be \$21,421,074, and the classroom teacher salaries and related benefits totaled \$11,140,851. The ratio of classroom teacher salaries to the current expense of education was calculated to be 52.01%, which is deficient by 3.0% from the requirement of 55% or \$640,740.

Effect: The District was not in compliance with the requirements of Classroom Teacher Salaries, in Education Code section 41372.

Cause: The District incurred additional expense in the General Fund during the audit year to address the health and safety requirements of the COVID-19 pandemic.

Recommendation: The District's management team should implement necessary internal controls to ensure that classroom teacher salaries meet or exceed the minimum required percentage of current expense of education, in the District's General Fund.

Views of Responsible Officials and Planned Corrective Actions: Management concurs that the calculation for Classroom Teacher Salaries as a percentage of total current expense, indicates that the District was out of compliance for the year ended June 30, 2021. The District will endeavor to maintain compliance with this requirement for future years.

**STATUS OF PRIOR YEAR
FINDINGS AND RECOMMENDATIONS**

RIVER DELTA UNIFIED SCHOOL DISTRICT
STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2021

No matters were reported.

**BOARD OF TRUSTEES
RIVER DELTA UNIFIED SCHOOL DISTRICT**

445 Montezuma Street
Rio Vista, California 9457-1561

BOARD AGENDA BRIEFING

Meeting Date: March 8, 2022

Attachments: X

From: Tammy Busch, Chief Business Officer

Item Number: 12

Type of item: (Action, Consent Action or Information Only): Action Item

SUBJECT:

Request Approval of Second Interim Financial Report for FY 2021-22

BACKGROUND:

Since the budget adoption in June of last year, revisions have been made to keep the budget current with changing circumstances. The purpose of the interim financial report is to project the total revenues and expenditures for the current fiscal year, to compare the projected totals to the revised budget, to perform a summary review of the report according to the State criteria and standards, and to certify the financial conditions of the River Delta Unified School District to the Sacramento County Superintendent of Schools and the California Department of Education (pursuant to Education Codes 42130-31 and 33127). The attached report is prepared in the format required by CDE.

STATUS:

The Second Interim Report reflects the financial activity from July 1, 2021 through January 31, 2022. Upon Board review and adoption the report is sent to the Sacramento County Office of Education for review and approval.

PRESENTER:

Tammy Busch, Chief Business Officer

OTHER PEOPLE WHO MIGHT BE PRESENT: N/A

COST AND FUNDING SOURCES: NOT APPLICABLE: N/A

RECOMMENDATION:

That the Board approves the Second Interim Financial Report for FY 2021-22

Time allocated: 10 minutes

River Delta Unified School District
2021-22 Second Interim and Multiyear Fiscal Projection
March 8, 2022

Local Educational Agencies (LEAs) are required to submit a Second Interim Financial Report to the County Office by March 15 of each year.

Below is a summary of the changes from the Board adopted budget in June 2021 and the First Interim presented in December 2021, with the financial summaries, multi-year projections and detailed financial state reports relating to the projected financial activity for 2021-22 through 2023-24 specific to the River Delta Unified School District.

LCFF Cost-of-Living-Adjustment (COLA):

The proposed increase to the Local Control Funding Formula (LCFF) for 2022-23 is 5.33% and for 2023-24 is 3.61%.

CalSTRS is 19.10% for 2022-23 and 2023-24 and CalPERS is 26.10% and 27.10%

2021-22 River Delta Unified School District Primary Budget Components

Average Daily Attendance (ADA) is estimated at 1643.50 due to declining enrollment and lower attendance. Enrollment project is 1800 students with ADA being calculated at 90% of enrollment attending school.

General Fund Revenue and Expenditure Components

The District receives funding for its general operations from various sources. A projected summary of the major funding is below:

LCFF	\$20,705,827
Federal Revenue	\$5,845,325
Other State Revenue	\$4,467,111
Other Local Revenue	\$3,079,445

Salaries and Benefits - \$19,742,765

Cash Flow

The District is anticipating having positive monthly cash balances during the 2021-22 school year. Cash is always closely monitored in order to ensure the District is liquid to satisfy its obligations.

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: March 08, 2022 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

QUALIFIED CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

NEGATIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Tammy Busch Telephone: 707-374-1715
Title: Chief Business Officer E-mail: tbusch@rdusd.org

Criteria and Standards Review Summary

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

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

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.		X
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	X	
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	X	
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2020-21) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
		• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)		X
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal 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 and current fiscal years?		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 or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the 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

SACS2021ALL Financial Reporting Software - 2021.2.0
3/3/2022 1:45:16 PM

34-67413-0000000

Second Interim
2021-22 Original Budget
Technical Review Checks

River Delta Joint Unified

Sacramento County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate. EXCEPTION

ACCOUNT					RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB		

01-3210-0-0000-0000-9790	3210	9790	-83,367.00
Explanation:Will correct at year end			
01-3212-0-0000-0000-9740	3212	9740	653,011.00
Explanation:Will correct at year end			
01-3215-0-0000-0000-9790	3215	9790	-27,486.00
Explanation:Will correct at year end			
01-7010-0-0000-0000-9740	7010	9740	2,226.31
Explanation:Will correct at year end			
01-7422-0-0000-0000-9790	7422	9790	-73,050.00
Explanation:Will correct at year end			

CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

<u>ACCOUNT</u>				
<u>FD - RS - PY - GO - FN - OB</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>	
01-7010-0-0000-0000-9791	7010	9791	2,226.31	

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAFFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. PASSED

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. EXCEPTION

FUND	RESOURCE	NEG. EFB
01	3210	-83,367.00
Explanation:Will correct at year end		
01	3215	-27,486.00
Explanation:Will correct at year end		
01	6500	-14,015.00
Explanation:Will correct at year end		
01	7422	-73,050.00
Explanation:Will correct at year end		
01	7425	-94,864.67
Explanation:Will correct at year end		
Total of negative resource balances for Fund 01		-292,782.67

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	0000	3502	-75,332.00
Explanation:Will correct at year end			
01	3210	9790	-83,367.00
Explanation:Will correct at year end			
01	3215	9790	-27,486.00
Explanation:Will correct at year end			
01	6500	9790	-14,015.00
Explanation:Will correct at year end			
01	7422	9790	-73,050.00
Explanation:Will correct at year end			
01	7425	9790	-94,864.67
Explanation:Will correct at year end			

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the

affected forms must be opened and saved.

PASSED

Checks Completed.

SACS2021ALL Financial Reporting Software - 2021.2.0
3/3/2022 1:48:24 PM

34-67413-0000000

Second Interim
2021-22 Projected Totals
Technical Review Checks

River Delta Joint Unified

Sacramento County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.

PASSED

CHECKRESOURCE - (W) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate.

EXCEPTION

ACCOUNT				RESOURCE	VALUE		
FD	RS	PY	GO	FN	OB		
12	5059	0	0000	0000	8290	5059	9,600.00
Explanation:Will correct at year end							
12	5059	0	0000	0000	979Z	5059	9,600.00
12	5059	0	0000	0000	9740	5059	9,600.00

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.

PASSED

CHECKGOAL - (F) - All GOAL codes must be valid.

PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid.

PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid.

PASSED

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.

PASSED

CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.

PASSED

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

EXCEPTION

ACCOUNT						FUND	RESOURCE	VALUE
FD	RS	PY	GO	FN	OB			
12	5059	0	0000	0000	8290	12	5059	9,600.00

12-5059-0-0000-0000-9740	12	5059	9,600.00
12-5059-0-0000-0000-979Z	12	5059	9,600.00

Explanation:Will correct at year end

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate. EXCEPTION

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB	
12-5059-0-0000-0000-8290				5059	8290	9,600.00

Explanation:Will correct at year end

CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB	
01-7010-0-0000-0000-9791				7010	9791	2,226.31

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) do not net to zero for all funds. EXCEPTION

<u>FUND</u>	<u>OBJECT 7350</u>
01	-238,480.00
Explanation:Will correct at year end	
11	2,976.00
12	11,784.00
Net:	-223,720.00

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) do not net to zero by function. EXCEPTION

<u>FUNCTION</u>	<u>FUND</u>	<u>OBJECT 7350</u>
7210	11	2,976.00
Explanation:Will correct at year end		
7210	12	11,784.00
7210	01	-238,480.00
Net for 7210:		-223,720.00

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource.
PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.
PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).
PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.
PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.
PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.
PASSED

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CSI and Form MYPI, which can negatively affect the criteria and standards.
EXCEPTION

FUND	RESOURCE	NEG. EFB
01	3210	-114,423.41
Explanation:Will correct at year end		
01	6010	-1,451.94
Explanation:Will correct at year end		
01	6546	-131,120.54
Explanation:Will correct at year end		
Total of negative resource balances for Fund 01		-246,995.89
12	6105	-8,502.92
Explanation:Will correct at year end		
Total of negative resource balances for Fund 12		-8,502.92

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund:
EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	3210	9790	-114,423.41
Explanation:Will correct at year end			
01	6010	9790	-1,451.94

Explanation:Will correct at year end

01 6546 9790 -131,120.54

Explanation:Will correct at year end

01 9010 1900 -1,500.50

Explanation:Will correct at year end

12 6105 9790 -8,502.92

Explanation:Will correct at year end

13 5310 8634 -18,080.00

Explanation:Will correct at year end

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

INTERIM-CERT-PROVIDE - (F) - Interim Certification (Form CI) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form AI) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CSI) has been provided. PASSED

CASHFLOW-PROVIDE - (W) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your

Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)

PASSED

MYPIO-PROVIDE - (W) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.)

PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data exist in the following form(s) that should be corrected before an official export is completed. Please view the form(s) on screen and clear any "Unbalanced" or similar messages displayed in red. Note that forms GANN, SEMA, SEMB, and SEMAI request contact information.

EXCEPTION

Form CASH

Explanation:Will correct at year end

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed.

PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved.

PASSED

Checks Completed.

SACS2021ALL Financial Reporting Software - 2021.2.0
3/3/2022 1:49:42 PM

34-67413-0000000

Second Interim
2021-22 Board Approved Operating Budget
Technical Review Checks

River Delta Joint Unified

Sacramento County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.

PASSED

CHECKRESOURCE - (W) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate.

EXCEPTION

ACCOUNT	RESOURCE	VALUE
FD - RS - PY - GO - FN - OB		
12-5059-0-0000-0000-8290	5059	9,600.00
Explanation:Will correct at year end		
12-5059-0-0000-0000-979Z	5059	9,600.00
12-5059-0-0000-0000-9740	5059	9,600.00

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.

PASSED

CHECKGOAL - (F) - All GOAL codes must be valid.

PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid.

PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid.

PASSED

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.

PASSED

CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.

PASSED

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

EXCEPTION

ACCOUNT	FUND	RESOURCE	VALUE
FD - RS - PY - GO - FN - OB			
12-5059-0-0000-0000-8290	12	5059	9,600.00

12-5059-0-0000-0000-9740	12	5059	9,600.00
12-5059-0-0000-0000-979Z	12	5059	9,600.00
Explanation:Will correct at year end			

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate. EXCEPTION

ACCOUNT					RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB		
01-3010-0-0000-0000-9740					3010	9740	9,261.18
Explanation:Will correct at year end							
01-3210-0-0000-0000-9790					3210	9790	-114,423.41
Explanation:Will correct at year end							
01-3212-0-0000-0000-9740					3212	9740	1,238,673.00
Explanation:Will correct at year end							
01-3213-0-0000-0000-9740					3213	9740	3,297,046.00
Explanation:Will correct at year end							
01-3214-0-0000-0000-9740					3214	9740	55,778.00
Explanation:Will correct at year end							
01-3215-0-0000-0000-9740					3215	9740	16,394.67
Explanation:Will correct at year end							
01-3327-0-0000-0000-9740					3327	9740	4,787.50
Explanation:Will correct at year end							
01-4128-0-0000-0000-9740					4128	9740	1,735.00
Explanation:Will correct at year end							
12-5059-0-0000-0000-8290					5059	8290	9,600.00
Explanation:Will correct at year end							
12-5059-0-0000-0000-9740					5059	9740	9,600.00
Explanation:Will correct at year end							
01-6010-0-0000-0000-9790					6010	9790	-1,451.94
Explanation:Will correct at year end							
12-6105-0-0000-0000-9790					6105	9790	-8,502.92
Explanation:Will correct at year end							
01-6387-0-0000-0000-9740					6387	9740	63,655.01
Explanation:Will correct at year end							

01-6690-0-0000-0000-9740	6690	9740	21,421.66
Explanation:Will correct at year end			
01-7010-0-0000-0000-9740	7010	9740	2,476.31
Explanation:Will correct at year end			
01-7370-0-0000-0000-9740	7370	9740	152,956.00
Explanation:Will correct at year end			
01-7422-0-0000-0000-9740	7422	9740	234,536.00
Explanation:Will correct at year end			

CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

<u>ACCOUNT</u>							
<u>FD - RS - PY - GO - FN - OB</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>				
01-7010-0-0000-0000-9791	7010	9791	2,226.31				

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) do not net to zero for all funds. EXCEPTION

<u>FUND</u>	<u>OBJECT 7350</u>
01	-238,480.00
Explanation:Will correct at year end	

11	2,976.00
12	11,784.00
Net:	-223,720.00

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) do not net to zero by function. EXCEPTION

FUNCTION	FUND	OBJECT 7350
7210	11	2,976.00
Explanation:Will correct at year end		
7210	12	11,784.00
7210	01	-238,480.00
Net for 7210:		-223,720.00

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (W) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (W) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (W) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (W) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. PASSED

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. EXCEPTION

FUND	RESOURCE	NEG. EFB
01	3210	-114,423.41
Explanation:Will correct at year end		
01	6010	-1,451.94
Explanation:Will correct at year end		
01	6546	-131,120.54
Explanation:Will correct at year end		
Total of negative resource balances for Fund 01		-246,995.89
12	6105	-8,502.92
Explanation:Will correct at year end		
Total of negative resource balances for Fund 12		-8,502.92

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	3210	9790	-114,423.41
Explanation:Will correct at year end			
01	6010	9790	-1,451.94
Explanation:Will correct at year end			
01	6546	9790	-131,120.54
Explanation:Will correct at year end			
01	9010	1900	-1,500.50
Explanation:Will correct at year end			
12	6105	9790	-8,502.92
Explanation:Will correct at year end			
13	5310	8634	-18,080.00
Explanation:Will correct at year end			

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (W) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

SACS2021ALL Financial Reporting Software - 2021.2.0
3/3/2022 1:50:34 PM

34-67413-0000000

Second Interim
2021-22 Actuals to Date
Technical Review Checks

River Delta Joint Unified

Sacramento County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.

PASSED

CHECKRESOURCE - (W) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate.

EXCEPTION

ACCOUNT				RESOURCE	VALUE
FD	RS	PY	GO - FN - OB		
12	5059	0	0000-0000-8290	5059	9,600.00
Explanation:Will correct at year end					
12	5059	0	0000-0000-979Z	5059	9,600.00
12	5059	0	0000-0000-9740	5059	9,600.00

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.

PASSED

CHECKGOAL - (F) - All GOAL codes must be valid.

PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid.

PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid.

PASSED

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.

PASSED

CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.

PASSED

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

EXCEPTION

ACCOUNT				FUND	RESOURCE	VALUE
FD	RS	PY	GO - FN - OB			
12	5059	0	0000-0000-8290	12	5059	9,600.00

12-5059-0-0000-0000-9740	12	5059	9,600.00
12-5059-0-0000-0000-979Z	12	5059	9,600.00

Explanation:Will correct at year end

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - The following combinations for FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT				FUND	FUNCTION	VALUE
FD	RS	PY	GO	FN	OB	
12	6105	0	0000	7200	4300	-64,258.00

Explanation:Will correct at year end

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate. EXCEPTION

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB	
12	5059	0	0000	8290		9,600.00

Explanation:Will correct at year end

CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB	
01	7010	0	0000	791		2,226.31

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999,

except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (W) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (W) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (W) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
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)	1,856.11	1,856.11	1,856.11	1,856.11	0.00	0%
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%
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%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,856.11	1,856.11	1,856.11	1,856.11	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	6.65	6.65	6.05	6.05	(0.60)	-9%
c. Special Education-NPS/LCI	0.86	0.86	0.86	0.86	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	5.00	5.00	5.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	7.51	7.51	11.91	11.91	4.40	59%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,863.62	1,863.62	1,868.02	1,868.02	4.40	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0%

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

District's ADA Standard Percentage Range: -2.0% to +2.0%

1A. Calculating the District's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted into the first column, otherwise, enter data for all fiscal years. Second Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2021-22)	District Regular	1,856.11	1,856.11	
	Charter School	0.00	0.00	
	Total ADA	1,856.11	1,856.11	0.0%
1st Subsequent Year (2022-23)	District Regular	1,635.99		
	Charter School		1,643.50	
	Total ADA	1,635.99	1,643.50	0.5%
2nd Subsequent Year (2023-24)	District Regular	1,635.99	1,643.50	
	Charter School			
	Total ADA	1,635.99	1,643.50	0.5%

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 changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

District's Enrollment Standard Percentage Range: -2.0% to +2.0%

2A. Calculating the District's Enrollment Variances

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2021-22)				
District Regular	1,879	1,851		
Charter School				
Total Enrollment	1,879	1,851	-1.5%	Met
1st Subsequent Year (2022-23)				
District Regular	1,805	1,805		
Charter School				
Total Enrollment	1,805	1,805	0.0%	Met
2nd Subsequent Year (2023-24)				
District Regular	1,805	1,805		
Charter School				
Total Enrollment	1,805	1,805	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD MET - Enrollment projections have not changed since first interim projections by more than two percent for the current year and two subsequent fiscal 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 current fiscal 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: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. First Interim data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal 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.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	1,850		
Charter School			
Total ADA/Enrollment	1,850	0	0.0%
Second Prior Year (2019-20)			
District Regular	1,856		
Charter School			
Total ADA/Enrollment	1,856	0	0.0%
First Prior Year (2020-21)			
District Regular	1,864		
Charter School	0		
Total ADA/Enrollment	1,864	0	0.0%
Historical Average Ratio:			0.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			0.5%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal 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.

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2021-22)				
District Regular	1,856	1,851		
Charter School	0			
Total ADA/Enrollment	1,856	1,851	100.3%	Not Met
1st Subsequent Year (2022-23)				
District Regular	1,644	1,805		
Charter School				
Total ADA/Enrollment	1,644	1,805	91.1%	Not Met
2nd Subsequent Year (2023-24)				
District Regular	1,644	1,805		
Charter School				
Total ADA/Enrollment	1,644	1,805	91.1%	Not 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 NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

The district will receive funding based on 2019-20 as hold harmless. The district is in declining enrollment and declining ADA.

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

4A. Calculating the District's Projected Change in LCFF Revenue

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim	Second Interim		
	(Form 01CSI, Item 4A)	Projected Year Totals		
Current Year (2021-22)	22,398,742.52	22,467,726.34	0.3%	Met
1st Subsequent Year (2022-23)	18,181,430.00	18,791,519.00	3.4%	Not Met
2nd Subsequent Year (2023-24)	18,458,257.00	19,482,659.00	5.5%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The new dartboard from SSC came out with higher COLA projections.

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal 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: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	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 (2018-19)	13,229,046.59	16,699,834.35	79.2%
Second Prior Year (2019-20)	13,864,915.93	16,956,052.14	81.8%
First Prior Year (2020-21)	13,017,901.28	15,664,447.30	83.1%
Historical Average Ratio:			81.4%

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	78.4% to 84.4%	78.4% to 84.4%	78.4% to 84.4%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2021-22)	13,056,636.46	16,041,436.40	81.4%	Met
1st Subsequent Year (2022-23)	13,505,834.34	15,827,234.34	85.3%	Not Met
2nd Subsequent Year (2023-24)	13,820,629.34	16,142,029.34	85.6%	Not 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 NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

In out years the district added step/column and a 1% to account for Universal TK.

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 current fiscal year or two subsequent fiscal years, have not changed by more than five percent since first interim projections.

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

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

6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2021-22)	5,775,139.00	5,845,325.00	1.2%	No
1st Subsequent Year (2022-23)	877,640.00	877,640.00	0.0%	No
2nd Subsequent Year (2023-24)	877,640.00	877,640.00	0.0%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2021-22)	4,406,896.66	4,467,111.33	1.4%	No
1st Subsequent Year (2022-23)	2,076,963.00	2,077,267.00	0.0%	No
2nd Subsequent Year (2023-24)	2,076,963.00	2,077,267.00	0.0%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2021-22)	3,022,982.96	3,079,445.00	1.9%	No
1st Subsequent Year (2022-23)	1,638,266.00	1,748,515.00	6.7%	Yes
2nd Subsequent Year (2023-24)	1,638,266.00	1,748,515.00	6.7%	Yes

Explanation:
(required if Yes)

SSC came out with dartboard and increased COLA for out years.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2021-22)	1,426,730.14	1,500,894.73	5.2%	Yes
1st Subsequent Year (2022-23)	1,069,446.00	1,069,446.00	0.0%	No
2nd Subsequent Year (2023-24)	1,069,446.00	1,069,446.00	0.0%	No

Explanation:
(required if Yes)

Expending one time COVID funds.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2021-22)	4,601,806.05	4,370,171.17	-5.0%	No
1st Subsequent Year (2022-23)	3,002,643.00	3,002,643.00	0.0%	No
2nd Subsequent Year (2023-24)	3,002,643.00	3,002,643.00	0.0%	No

Explanation:
(required if Yes)

6B. Calculating the District's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2021-22)	13,205,018.62	13,391,881.33	1.4%	Met
1st Subsequent Year (2022-23)	4,592,869.00	4,703,422.00	2.4%	Met
2nd Subsequent Year (2023-24)	4,592,869.00	4,703,422.00	2.4%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2021-22)	6,028,536.19	5,871,065.90	-2.6%	Met
1st Subsequent Year (2022-23)	4,072,089.00	4,072,089.00	0.0%	Met
2nd Subsequent Year (2023-24)	4,072,089.00	4,072,089.00	0.0%	Met

6C. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

Other State Revenue
(linked from 6A
if NOT met)

Explanation:

Other Local Revenue
(linked from 6A
if NOT met)

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

Explanation:

Books and Supplies
(linked from 6A
if NOT met)

Explanation:

Services and Other Exps
(linked from 6A
if NOT met)

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the 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. Per SB 98 and SB 820 of 2020, resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690 are excluded from the total general fund expenditures calculation.

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

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	751,930.00	751,930.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		751,930.00	

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

- Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
- Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
- 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 any of the current fiscal year or two subsequent fiscal years.

¹Available 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.

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.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Available Reserve Percentages (Criterion 10C, Line 9)	29.6%	28.0%	28.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	9.9%	9.3%	9.5%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2021-22)	1,631,269.36	16,342,012.40	N/A	Met
1st Subsequent Year (2022-23)	(68,836.34)	16,127,810.34	0.4%	Met
2nd Subsequent Year (2023-24)	307,508.66	16,442,605.34	N/A	Met

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 any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General Fund Ending Balance is Positive

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2021-22)	15,238,134.69	Met
1st Subsequent Year (2022-23)	13,592,105.52	Met
2nd Subsequent Year (2023-24)	12,164,708.35	Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

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

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

Explanation:
(required if NOT met)

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

9B-1. Determining if the District's Ending Cash Balance is Positive

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2021-22)	10,523,922.00	Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal 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: Current Year data are extracted. If Form MYPI 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 \$71,000 (greater of)	0	to	300
4% or \$71,000 (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 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.

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	1,856	1,644	1,644
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - Enter the name(s) of the SELPA(s): _____

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	27,219,232.99	25,140,970.17	25,613,478.17
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)	27,219,232.99	25,140,970.17	25,613,478.17
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	816,576.99	754,229.11	768,404.35
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	816,576.99	754,229.11	768,404.35

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	817,100.00	806,390.00	822,130.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	7,495,953.47	7,437,827.13	7,729,595.79
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(246,995.89)	(1,205,891.61)	(1,228,534.44)
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	8,066,057.58	7,038,325.52	7,323,191.35
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	29.63%	28.00%	28.59%
District's Reserve Standard (Section 10B, Line 7):	816,576.99	754,229.11	768,404.35
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

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 have occurred since first interim projections that may impact the budget?

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

Identify capital project cost overruns that have occurred since first interim projections that may impact the general fund budget.

District's Contributions and Transfers Standard: -5.0% to +5.0%
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: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the Second Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the Second Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2021-22)	(3,911,572.57)	(3,781,059.43)	-3.3%	(130,513.14)	Met
1st Subsequent Year (2022-23)	(3,785,363.00)	(3,781,059.00)	-0.1%	(4,304.00)	Met
2nd Subsequent Year (2023-24)	(3,840,239.00)	(3,781,059.00)	-1.5%	(59,180.00)	Met
1b. Transfers In, General Fund *					
Current Year (2021-22)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2021-22)	300,576.00	300,576.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	300,576.00	300,576.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	300,576.00	300,576.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since first interim projections that may impact the 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 since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal 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: If First Interim data exist (Form 01CSI, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no First Interim data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C) Yes
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? No
2. If Yes to Item 1a, list (or update) 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, 2021
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	2	Developer Fees	7438/7439	452,944
Certificates of Participation				
General Obligation Bonds	26	FD 51	7438/7439	34,484,235
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (do not include OPEB):

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2021
TOTAL:				34,937,179

Type of Commitment (continued)	Prior Year (2020-21) Annual Payment (P & I)	Current Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2020-21)?	No	No	No	No

S6B. Comparison of the District'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 current 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.

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

Yes

b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?

No

c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

No

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	6,511,370.00	6,511,370.00
b. OPEB plan(s) fiduciary net position (if applicable)	799,368.00	799,368.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	5,712,002.00	5,712,002.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	Estimated
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jun 30, 2020	Jun 30, 2020

3. OPEB Contributions

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2021-22)	763,248.00	763,248.00
1st Subsequent Year (2022-23)	791,557.00	791,557.00
2nd Subsequent Year (2023-24)	820,888.00	820,888.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2021-22)	197,158.55	193,990.87
1st Subsequent Year (2022-23)	185,655.00	185,655.00
2nd Subsequent Year (2023-24)	185,655.00	185,655.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2021-22)	102,312.00	102,312.00
1st Subsequent Year (2022-23)	117,075.00	117,075.00
2nd Subsequent Year (2023-24)	138,185.00	138,185.00
d. Number of retirees receiving OPEB benefits		
Current Year (2021-22)	59	59
1st Subsequent Year (2022-23)	59	59
2nd Subsequent Year (2023-24)	59	59

4. Comments:

S7B. Identification of the District's Unfunded Liability for Self-insurance Programs

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

- 1. a. Does your 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 1b-4)

No

- b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?

n/a

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

n/a

	First Interim (Form 01CSI, Item S7B)	Second Interim
2. Self-Insurance Liabilities		
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

	First Interim (Form 01CSI, Item S7B)	Second Interim
3. Self-Insurance Contributions		
a. Required contribution (funding) for self-insurance programs		
Current Year (2021-22)		
1st Subsequent Year (2022-23)		
2nd Subsequent Year (2023-24)		
b. Amount contributed (funded) for self-insurance programs		
Current Year (2021-22)		
1st Subsequent Year (2022-23)		
2nd Subsequent Year (2023-24)		

4. Comments:

S8. Status of Labor Agreements

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	123.3	128.1	128.1	128.1

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

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, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining 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 collective bargaining agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

One Year Agreement

Total cost of salary settlement	597,689	141,653	141,653
---------------------------------	---------	---------	---------

% change in salary schedule from prior year	3.0%
---	------

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

70,572

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
CAPPED AT\$9684 per FTE	CAPPED AT\$9684 per FTE	CAPPED AT\$9684 per FTE
CAPPED AT\$9684 per FTE	CAPPED AT\$9684 per FTE	CAPPED AT\$9684 per FTE
CAPPED AT\$9684 per FTE	CAPPED AT\$9684 per FTE	CAPPED AT\$9684 per FTE

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

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

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

If Yes, explain the nature of the new costs:

Yes		
597,689	141,653	141,653

This settlement was for 2019-20 and 2020-21. No agreement has been reached for 2021-22.

Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
1.0%	1.0%	1.0%

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
No	No	No
No	No	No

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	99.2	78.6	78.6	78.6

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

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, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining 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 collective bargaining agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

--	--	--

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

7. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
CAPPED AT\$9684 per FTE	CAPPED AT\$9684 per FTE	CAPPED AT\$9684 per FTE
CAPPED AT\$9684 per FTE	CAPPED AT\$9684 per FTE	CAPPED AT\$9684 per FTE
CAPPED AT\$9684 per FTE	CAPPED AT\$9684 per FTE	CAPPED AT\$9684 per FTE

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

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

No		
----	--	--

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

Classified (Non-management) Step and Column Adjustments

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
1.0%	1.0%	1.0%

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
No	No	No
No	No	No

Classified (Non-management) - Other

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

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

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

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of first interim projections?
If Yes or n/a, complete number of FTEs, then skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	26.5	19.2	19.2	19.2

1a. Have any salary and benefit negotiations been settled since first interim projections?
If Yes, complete question 2.
If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

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

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	CAPPED AT\$9684 per FTE	CAPPED AT\$9684 per FTE	CAPPED AT\$9684 per FTE
3. Percent of H&W cost paid by employer	CAPPED AT\$9684 per FTE	CAPPED AT\$9684 per FTE	CAPPED AT\$9684 per FTE
4. Percent projected change in H&W cost over prior year	CAPPED AT\$9684 per FTE	CAPPED AT\$9684 per FTE	CAPPED AT\$9684 per FTE

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year	1.0%	1.0%	1.0%

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

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 A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

- A1.** Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)
- A2.** Is the system of personnel position control independent from the payroll system?
- A3.** Is enrollment decreasing in both the prior and current fiscal years?
- A4.** Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?
- A5.** Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
- A6.** Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7.** Is the district's financial system independent of the county office system?
- 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.)
- A9.** Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

Chief Business Officer is new to the district effective July 1, 2021.

End of School District Second Interim Criteria and Standards Review

	Object	Beginning Balances (Ref. Only)									
			July	August	September	October	November	December	January	February	
ACTUALS THROUGH THE MONTH OF (Enter Month Name):											
A. BEGINNING CASH			6,919,280.00	6,551,100.00	7,517,945.00	6,634,052.00	5,156,400.00	4,328,352.00	10,112,792.00	11,182,677.00	
B. RECEIPTS											
LCFF/Revenue Limit Sources											
	8010-8019		1,208,330.00	2,582,843.00	924,244.00	831,063.00	831,063.00	924,244.00	(1,703,106.00)	831,063.00	
	8020-8079			63,927.00			30,905.00	4,042,367.00	3,028,251.00		
	8080-8099		0.00	(127,259.00)	(252,703.00)	(169,679.00)	(169,569.00)	(169,331.00)	(169,428.00)	(169,679.00)	
	8100-8299		4,435.00	206,793.00	873.00	359,717.00	4,629.00	147,050.00	151,441.00		
	8300-8599		54,005.00	21,422.00	136,001.00	542,933.00	183,649.00	1,101,657.00	(128,237.00)	542,933.00	
	8600-8799		32,121.00	18,426.00	128,768.00	23,881.00	88,411.00	301,932.00	113,578.00	18,426.00	
	8910-8929										
	8930-8979										
TOTAL RECEIPTS			1,298,891.00	2,766,152.00	937,183.00	1,587,915.00	969,088.00	6,347,919.00	1,292,499.00	1,222,743.00	
C. DISBURSEMENTS											
	1000-1999		97,961.00	810,704.00	849,018.00	896,643.00	819,856.00	107,021.00	1,593,629.00	819,856.00	
	2000-2999		178,114.00	328,698.00	308,737.00	474,399.00	400,488.00	52,133.00	604,684.00	399,359.00	
	3000-3999		96,674.00	472,274.00	377,468.00	421,693.00	389,898.00	(19,573.00)	868,042.00	358,056.00	
	4000-4999		1,479.00	99,167.00	72,519.00	184,400.00	41,917.00	54,541.00	27,295.00	39,000.00	
	5000-5999		120,825.00	281,765.00	298,494.00	311,193.00	226,727.00	301,300.00	157,046.00	30,000.00	
	6000-6599		31,400.00	0.00	0.00	32,559.00	0.00	66,900.00	28,000.00	0.00	
	7000-7499		35,555.00	4,250.00	7,650.00	7,650.00	7,650.00	7,650.00	7,650.00	7,650.00	
	7600-7629										
	7630-7699										
TOTAL DISBURSEMENTS			562,008.00	1,996,858.00	1,913,886.00	2,328,537.00	1,886,536.00	569,972.00	3,286,346.00	1,653,921.00	
D. BALANCE SHEET ITEMS											
<u>Assets and Deferred Outflows</u>											
	9111-9199		15,500.00	15,500.00	15,500.00	15,500.00	15,500.00	15,500.00	15,500.00	15,500.00	
	9200-9299		15,125.00	182,252.00	9,260.00	0.00	5,453.00	(1,019.00)	2,928,331.00	0.00	
	9310										
	9320										
	9330										
	9340										
	9490										
SUBTOTAL			0.00	30,625.00	197,752.00	24,760.00	15,500.00	20,953.00	14,481.00	2,943,831.00	15,500.00
<u>Liabilities and Deferred Inflows</u>											
	9500-9599		1,135,688.00	201.00	(68,050.00)	76,044.00	(68,447.00)	7,988.00	(119,901.00)	500,000.00	
	9610										
	9640										
	9650					676,486.00					
	9690										
SUBTOTAL			0.00	1,135,688.00	201.00	(68,050.00)	752,530.00	(68,447.00)	7,988.00	(119,901.00)	500,000.00
<u>Nonoperating</u>											
	9910										
TOTAL BALANCE SHEET ITEMS			0.00	(1,105,063.00)	197,551.00	92,810.00	(737,030.00)	89,400.00	6,493.00	3,063,732.00	(484,500.00)
E. NET INCREASE/DECREASE (B - C + D)			(368,180.00)	966,845.00	(883,893.00)	(1,477,652.00)	(828,048.00)	5,784,440.00	1,069,885.00	(915,678.00)	
F. ENDING CASH (A + E)			6,551,100.00	7,517,945.00	6,634,052.00	5,156,400.00	4,328,352.00	10,112,792.00	11,182,677.00	10,266,999.00	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS											

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH									
		10,266,999.00	8,808,388.00	7,852,309.00	11,439,600.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	831,063.00	831,063.00	831,063.00	831,063.00			9,753,996.00	9,536,037.77
Property Taxes	8020-8079			5,054,088.00				12,219,538.00	13,287,394.21
Miscellaneous Funds	8080-8099	(169,679.00)	(169,679.00)	(169,679.00)	(169,679.00)			(1,906,364.00)	(2,117,604.87)
Federal Revenue	8100-8299		359,717.00					1,234,655.00	5,845,325.00
Other State Revenue	8300-8599		136,001.00		542,933.00			3,133,297.00	4,467,111.33
Other Local Revenue	8600-8799	18,426.00	25,240.00	25,240.00	18,426.00			812,875.00	3,079,445.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		679,810.00	1,182,342.00	5,740,712.00	1,222,743.00	0.00	0.00	25,247,997.00	34,097,708.44
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	819,856.00	819,856.00	819,856.00	819,856.00			9,274,112.00	9,545,950.15
Classified Salaries	2000-2999	399,359.00	399,359.00	399,359.00	399,359.00			4,344,048.00	4,050,148.02
Employee Benefits	3000-3999	358,056.00	358,056.00	358,056.00	358,056.00			4,396,756.00	6,146,666.88
Books and Supplies	4000-4999	39,000.00	39,000.00	39,000.00	39,000.00			676,318.00	1,500,894.73
Services	5000-5999	30,000.00	30,000.00	45,000.00	30,000.00			1,862,350.00	4,370,171.17
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00			158,859.00	1,465,251.30
Other Outgo	7000-7499	7,650.00	7,650.00	7,650.00	7,650.00			116,305.00	(160,425.26)
Interfund Transfers Out	7600-7629							0.00	300,576.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		1,653,921.00	1,653,921.00	1,668,921.00	1,653,921.00	0.00	0.00	20,828,748.00	27,219,232.99
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	15,500.00	15,500.00	15,500.00	15,500.00			186,000.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00			3,139,402.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		15,500.00	15,500.00	15,500.00	15,500.00	0.00	0.00	3,325,402.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	500,000.00	500,000.00	500,000.00	500,000.00			3,463,523.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							676,486.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		500,000.00	500,000.00	500,000.00	500,000.00	0.00	0.00	4,140,009.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(484,500.00)	(484,500.00)	(484,500.00)	(484,500.00)	0.00	0.00	(814,607.00)	
E. NET INCREASE/DECREASE (B - C + D)									
		(1,458,611.00)	(956,079.00)	3,587,291.00	(915,678.00)	0.00	0.00	3,604,642.00	6,878,475.45
F. ENDING CASH (A + E)									
		8,808,388.00	7,852,309.00	11,439,600.00	10,523,922.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									
								10,523,922.00	

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	27,219,232.99
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,621,720.49
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	1,369,891.89
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	6,350.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	300,576.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	63,800.15
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)				1,740,618.04
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				23,856,894.46

Section II - Expenditures Per ADA		2021-22 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		1,868.02
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,771.22
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	21,231,589.63	11,346.93
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)	21,231,589.63	11,346.93
B. Required effort (Line A.2 times 90%)	19,108,430.67	10,212.24
C. Current year expenditures (Line I.E and Line II.B)	23,856,894.46	12,771.22
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	20,334,244.00	20,705,827.11	11,536,483.76	20,705,827.11	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	374,795.00	375,099.00	216,683.80	375,099.00	0.00	0.0%
4) Other Local Revenue		8600-8799	563,166.00	673,415.08	293,454.21	673,415.08	0.00	0.0%
5) TOTAL, REVENUES			21,272,205.00	21,754,341.19	12,046,621.77	21,754,341.19		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	7,267,931.00	6,984,570.33	4,781,064.67	6,984,570.33	0.00	0.0%
2) Classified Salaries		2000-2999	2,390,303.00	2,347,394.01	1,584,456.82	2,347,394.01	0.00	0.0%
3) Employee Benefits		3000-3999	3,528,002.00	3,724,672.12	2,079,767.20	3,724,672.12	0.00	0.0%
4) Books and Supplies		4000-4999	600,506.00	639,230.87	250,609.51	639,230.87	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,268,414.00	2,499,355.33	1,457,884.25	2,499,355.33	0.00	0.0%
6) Capital Outlay		6000-6999	51,742.00	51,742.00	0.00	51,742.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	70,000.00	78,054.74	78,054.74	78,054.74	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(58,753.00)	(283,583.00)	(3,325.35)	(283,583.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			16,118,145.00	16,041,436.40	10,228,511.84	16,041,436.40		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,154,060.00	5,712,904.79	1,818,109.93	5,712,904.79		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	300,576.00	300,576.00	0.00	300,576.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(3,684,038.00)	(3,781,059.43)	0.00	(3,781,059.43)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,984,614.00)	(4,081,635.43)	0.00	(4,081,635.43)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,169,446.00	1,631,269.36	1,818,109.93	1,631,269.36		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,697,284.11	6,697,284.11		6,697,284.11	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,697,284.11	6,697,284.11		6,697,284.11		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,697,284.11	6,697,284.11		6,697,284.11		
2) Ending Balance, June 30 (E + F1e)			7,866,730.11	8,328,553.47		8,328,553.47		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	15,500.00	15,500.00		15,500.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	817,100.00	817,100.00		817,100.00		
Unassigned/Unappropriated Amount			7,034,130.11	7,495,953.47		7,495,953.47		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	9,112,956.00	8,804,203.00	5,054,087.49	8,804,203.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	372,724.00	373,604.00	186,362.00	373,604.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	358,230.77	358,230.77	358,230.77	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	72,740.00	70,622.00	19,256.78	70,622.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	10,727,708.00	10,984,465.00	5,673,397.50	10,984,465.00	0.00	0.0%
Unsecured Roll Taxes		8042	825,595.00	863,376.00	836,281.10	863,376.00	0.00	0.0%
Prior Years' Taxes		8043	9,717.00	36,283.21	36,284.53	36,283.21	0.00	0.0%
Supplemental Taxes		8044	175,687.00	176,085.00	36,744.69	176,085.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	404,016.00	419,199.00	409,533.98	419,199.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	753,211.00	737,364.00	153,953.03	737,364.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	20.00	245.00	243.76	245.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	2,280.13	2,280.13	2,280.13	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			22,454,374.00	22,825,957.11	12,766,655.76	22,825,957.11	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,120,130.00)	(2,120,130.00)	(1,230,172.00)	(2,120,130.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			20,334,244.00	20,705,827.11	11,536,483.76	20,705,827.11	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	81,500.00	81,500.00	81,581.00	81,500.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	290,795.00	290,795.00	132,298.80	290,795.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	2,500.00	2,804.00	2,804.00	2,804.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			374,795.00	375,099.00	216,683.80	375,099.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	2,100.00	2,668.76	2,100.00	0.00	0.0%
Interest		8660	113,463.00	151,445.12	151,445.12	151,445.12	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	53,000.00	53,000.00	43,238.82	53,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	376,703.00	446,869.96	96,101.51	446,869.96	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			563,166.00	673,415.08	293,454.21	673,415.08	0.00	0.0%
TOTAL, REVENUES			21,272,205.00	21,754,341.19	12,046,621.77	21,754,341.19	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	5,832,054.00	5,478,266.81	3,772,032.27	5,478,266.81	0.00	0.0%
Certificated Pupil Support Salaries		1200	508,940.00	504,189.37	330,978.44	504,189.37	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	926,053.00	1,001,230.15	678,053.96	1,001,230.15	0.00	0.0%
Other Certificated Salaries		1900	884.00	884.00	0.00	884.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			7,267,931.00	6,984,570.33	4,781,064.67	6,984,570.33	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	38,457.00	124,181.76	98,420.72	124,181.76	0.00	0.0%
Classified Support Salaries		2200	1,051,668.00	911,059.13	605,140.50	911,059.13	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	198,962.00	177,955.14	118,669.82	177,955.14	0.00	0.0%
Clerical, Technical and Office Salaries		2400	966,387.00	996,284.78	688,769.50	996,284.78	0.00	0.0%
Other Classified Salaries		2900	134,829.00	137,913.20	73,456.28	137,913.20	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,390,303.00	2,347,394.01	1,584,456.82	2,347,394.01	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,185,840.00	1,249,067.44	759,428.61	1,249,067.44	0.00	0.0%
PERS		3201-3202	607,186.00	593,983.60	316,998.59	593,983.60	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	304,527.00	311,673.64	187,560.27	311,673.64	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,167,717.00	1,197,482.10	587,086.53	1,197,482.10	0.00	0.0%
Unemployment Insurance		3501-3502	(25,079.00)	74,850.44	34,425.38	74,850.44	0.00	0.0%
Workers' Compensation		3601-3602	138,033.00	141,197.11	76,896.02	141,197.11	0.00	0.0%
OPEB, Allocated		3701-3702	61,009.00	58,105.55	62,810.20	58,105.55	0.00	0.0%
OPEB, Active Employees		3751-3752	88,769.00	94,232.06	52,421.88	94,232.06	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	4,080.18	2,139.72	4,080.18	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,528,002.00	3,724,672.12	2,079,767.20	3,724,672.12	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	601.00	601.00	0.00	601.00	0.00	0.0%
Materials and Supplies		4300	494,062.00	541,817.87	237,871.75	541,817.87	0.00	0.0%
Noncapitalized Equipment		4400	105,843.00	96,812.00	12,737.76	96,812.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			600,506.00	639,230.87	250,609.51	639,230.87	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	137,672.00	141,803.00	94,534.80	141,803.00	0.00	0.0%
Travel and Conferences		5200	46,251.00	76,225.00	44,172.12	76,225.00	0.00	0.0%
Dues and Memberships		5300	40,932.00	41,933.10	37,858.19	41,933.10	0.00	0.0%
Insurance		5400-5450	204,419.00	204,419.00	120,152.00	204,419.00	0.00	0.0%
Operations and Housekeeping Services		5500	832,438.00	889,091.19	594,083.72	889,091.19	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	108,484.00	84,413.05	48,502.45	84,413.05	0.00	0.0%
Transfers of Direct Costs		5710	(41,091.00)	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	895.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	523,807.00	662,406.85	384,732.48	662,406.85	0.00	0.0%
Communications		5900	414,607.00	399,064.14	133,848.49	399,064.14	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,268,414.00	2,499,355.33	1,457,884.25	2,499,355.33	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	41,742.00	41,742.00	0.00	41,742.00	0.00	0.0%
Equipment Replacement		6500	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			51,742.00	51,742.00	0.00	51,742.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	70,000.00	78,054.74	78,054.74	78,054.74	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			70,000.00	78,054.74	78,054.74	78,054.74	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(45,813.00)	(45,103.00)	(3,325.35)	(45,103.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(12,940.00)	(238,480.00)	0.00	(238,480.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(58,753.00)	(283,583.00)	(3,325.35)	(283,583.00)	0.00	0.0%
TOTAL, EXPENDITURES			16,118,145.00	16,041,436.40	10,228,511.84	16,041,436.40	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	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	0.0%
Other Authorized Interfund Transfers In		8919	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	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	76,856.00	76,856.00	0.00	76,856.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	223,720.00	223,720.00	0.00	223,720.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			300,576.00	300,576.00	0.00	300,576.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	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	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			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	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(3,684,038.00)	(3,781,059.43)	0.00	(3,781,059.43)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(3,684,038.00)	(3,781,059.43)	0.00	(3,781,059.43)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(3,984,614.00)	(4,081,635.43)	0.00	(4,081,635.43)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,441,720.00	5,845,325.00	957,230.29	5,845,325.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,733,239.00	4,092,012.33	1,697,550.45	4,092,012.33	0.00	0.0%
4) Other Local Revenue		8600-8799	2,325,100.00	2,406,029.92	464,940.25	2,406,029.92	0.00	0.0%
5) TOTAL, REVENUES			7,500,059.00	12,343,367.25	3,119,720.99	12,343,367.25		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,474,670.00	2,561,379.82	1,571,048.15	2,561,379.82	0.00	0.0%
2) Classified Salaries		2000-2999	1,494,055.00	1,702,754.01	1,062,648.90	1,702,754.01	0.00	0.0%
3) Employee Benefits		3000-3999	2,479,753.00	2,421,994.76	833,359.53	2,421,994.76	0.00	0.0%
4) Books and Supplies		4000-4999	1,428,049.00	861,663.86	331,025.71	861,663.86	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,182,905.00	1,870,815.84	631,375.22	1,870,815.84	0.00	0.0%
6) Capital Outlay		6000-6999	1,327,140.00	1,413,509.30	130,859.30	1,413,509.30	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	45,813.00	45,103.00	3,325.35	45,103.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,432,385.00	10,877,220.59	4,563,642.16	10,877,220.59		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,932,326.00)	1,466,146.66	(1,443,921.17)	1,466,146.66		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	3,684,038.00	3,781,059.43	0.00	3,781,059.43	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,684,038.00	3,781,059.43	0.00	3,781,059.43		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(248,288.00)	5,247,206.09	(1,443,921.17)	5,247,206.09		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,662,375.13	1,662,375.13		1,662,375.13	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,662,375.13	1,662,375.13		1,662,375.13		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,662,375.13	1,662,375.13		1,662,375.13		
2) Ending Balance, June 30 (E + F1e)			1,414,087.13	6,909,581.22		6,909,581.22		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,706,869.80	7,156,577.11		7,156,577.11		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(292,782.67)	(246,995.89)		(246,995.89)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	356,219.00	356,219.00	0.46	356,219.00	0.00	0.0%
Special Education Discretionary Grants		8182	25,897.00	25,897.00	11,605.55	25,897.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	1,735.00	1,734.38	1,735.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	392,497.00	392,497.00	225,688.95	392,497.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	57,839.00	72,247.00	72,247.00	72,247.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	45,188.00	45,188.00	39,475.00	45,188.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,564,080.00	4,951,542.00	606,478.95	4,951,542.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,441,720.00	5,845,325.00	957,230.29	5,845,325.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materis		8560	94,993.00	94,993.00	(549.12)	94,993.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	399,508.00	399,508.00	108,652.96	399,508.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	110,338.00	241,191.00	130,850.14	241,191.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	21,421.66	15,381.07	21,421.66	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	152,956.00	82,500.00	152,956.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,128,400.00	3,181,942.67	1,360,715.40	3,181,942.67	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,733,239.00	4,092,012.33	1,697,550.45	4,092,012.33	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	8,885.00	8,885.00	0.00	8,885.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,811,083.00	1,892,012.92	134,617.25	1,892,012.92	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	505,132.00	505,132.00	330,323.00	505,132.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,325,100.00	2,406,029.92	464,940.25	2,406,029.92	0.00	0.0%
TOTAL, REVENUES			7,500,059.00	12,343,367.25	3,119,720.99	12,343,367.25	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,569,769.00	1,545,489.92	1,015,771.30	1,545,489.92	0.00	0.0%
Certificated Pupil Support Salaries		1200	613,145.00	713,193.26	402,819.36	713,193.26	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	202,917.00	303,947.14	152,119.99	303,947.14	0.00	0.0%
Other Certificated Salaries		1900	88,839.00	(1,250.50)	337.50	(1,250.50)	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,474,670.00	2,561,379.82	1,571,048.15	2,561,379.82	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	998,294.00	974,621.33	585,029.30	974,621.33	0.00	0.0%
Classified Support Salaries		2200	272,555.00	462,601.94	307,409.11	462,601.94	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	42,616.00	45,908.24	30,414.91	45,908.24	0.00	0.0%
Clerical, Technical and Office Salaries		2400	134,763.00	153,568.47	101,762.62	153,568.47	0.00	0.0%
Other Classified Salaries		2900	45,827.00	66,054.03	38,032.96	66,054.03	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,494,055.00	1,702,754.01	1,062,648.90	1,702,754.01	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,339,141.00	1,356,921.73	206,477.20	1,356,921.73	0.00	0.0%
PERS		3201-3202	404,202.00	409,333.23	249,962.46	409,333.23	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	166,527.00	195,039.83	113,116.81	195,039.83	0.00	0.0%
Health and Welfare Benefits		3401-3402	433,644.00	323,663.35	193,018.37	323,663.35	0.00	0.0%
Unemployment Insurance		3501-3502	48,689.00	36,044.83	14,124.21	36,044.83	0.00	0.0%
Workers' Compensation		3601-3602	56,187.00	63,767.34	37,540.24	63,767.34	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	31,243.00	36,884.45	18,896.24	36,884.45	0.00	0.0%
Other Employee Benefits		3901-3902	120.00	340.00	224.00	340.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,479,753.00	2,421,994.76	833,359.53	2,421,994.76	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	99,653.00	99,653.00	64,980.56	99,653.00	0.00	0.0%
Books and Other Reference Materials		4200	6,080.00	650.00	641.27	650.00	0.00	0.0%
Materials and Supplies		4300	1,258,082.00	713,666.34	227,793.00	713,666.34	0.00	0.0%
Noncapitalized Equipment		4400	64,234.00	47,694.52	37,610.88	47,694.52	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,428,049.00	861,663.86	331,025.71	861,663.86	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	747,550.00	747,550.00	282,853.13	747,550.00	0.00	0.0%
Travel and Conferences		5200	35,064.00	59,403.17	28,190.75	59,403.17	0.00	0.0%
Dues and Memberships		5300	3,425.00	3,425.00	3,125.00	3,425.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	100,380.00	100,946.00	23,342.27	100,946.00	0.00	0.0%
Transfers of Direct Costs		5710	41,091.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	9,000.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,137,122.00	950,480.67	292,367.90	950,480.67	0.00	0.0%
Communications		5900	109,273.00	9,011.00	1,496.17	9,011.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,182,905.00	1,870,815.84	631,375.22	1,870,815.84	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,327,140.00	1,413,509.30	130,859.30	1,413,509.30	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,327,140.00	1,413,509.30	130,859.30	1,413,509.30	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	45,813.00	45,103.00	3,325.35	45,103.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			45,813.00	45,103.00	3,325.35	45,103.00	0.00	0.0%
TOTAL, EXPENDITURES			11,432,385.00	10,877,220.59	4,563,642.16	10,877,220.59	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	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		
Other Authorized Interfund Transfers In		8919	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	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			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		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	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	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			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	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	3,684,038.00	3,781,059.43	0.00	3,781,059.43	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			3,684,038.00	3,781,059.43	0.00	3,781,059.43	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,684,038.00	3,781,059.43	0.00	3,781,059.43	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	20,334,244.00	20,705,827.11	11,536,483.76	20,705,827.11	0.00	0.0%
2) Federal Revenue		8100-8299	2,441,720.00	5,845,325.00	957,230.29	5,845,325.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,108,034.00	4,467,111.33	1,914,234.25	4,467,111.33	0.00	0.0%
4) Other Local Revenue		8600-8799	2,888,266.00	3,079,445.00	758,394.46	3,079,445.00	0.00	0.0%
5) TOTAL, REVENUES			28,772,264.00	34,097,708.44	15,166,342.76	34,097,708.44		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	9,742,601.00	9,545,950.15	6,352,112.82	9,545,950.15	0.00	0.0%
2) Classified Salaries		2000-2999	3,884,358.00	4,050,148.02	2,647,105.72	4,050,148.02	0.00	0.0%
3) Employee Benefits		3000-3999	6,007,755.00	6,146,666.88	2,913,126.73	6,146,666.88	0.00	0.0%
4) Books and Supplies		4000-4999	2,028,555.00	1,500,894.73	581,635.22	1,500,894.73	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,451,319.00	4,370,171.17	2,089,259.47	4,370,171.17	0.00	0.0%
6) Capital Outlay		6000-6999	1,378,882.00	1,465,251.30	130,859.30	1,465,251.30	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	70,000.00	78,054.74	78,054.74	78,054.74	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(12,940.00)	(238,480.00)	0.00	(238,480.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			27,550,530.00	26,918,656.99	14,792,154.00	26,918,656.99		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,221,734.00	7,179,051.45	374,188.76	7,179,051.45		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	300,576.00	300,576.00	0.00	300,576.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(300,576.00)	(300,576.00)	0.00	(300,576.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			921,158.00	6,878,475.45	374,188.76	6,878,475.45		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	8,359,659.24	8,359,659.24		8,359,659.24	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,359,659.24	8,359,659.24		8,359,659.24		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,359,659.24	8,359,659.24		8,359,659.24		
2) Ending Balance, June 30 (E + F1e)			9,280,817.24	15,238,134.69		15,238,134.69		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	15,500.00	15,500.00		15,500.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Items								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted			1,706,869.80	7,156,577.11		7,156,577.11		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	817,100.00	817,100.00		817,100.00		
Unassigned/Unappropriated Amount			6,741,347.44	7,248,957.58		7,248,957.58		
		9790						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	9,112,956.00	8,804,203.00	5,054,087.49	8,804,203.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	372,724.00	373,604.00	186,362.00	373,604.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	358,230.77	358,230.77	358,230.77	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	72,740.00	70,622.00	19,256.78	70,622.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	10,727,708.00	10,984,465.00	5,673,397.50	10,984,465.00	0.00	0.0%
Unsecured Roll Taxes		8042	825,595.00	863,376.00	836,281.10	863,376.00	0.00	0.0%
Prior Years' Taxes		8043	9,717.00	36,283.21	36,284.53	36,283.21	0.00	0.0%
Supplemental Taxes		8044	175,687.00	176,085.00	36,744.69	176,085.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	404,016.00	419,199.00	409,533.98	419,199.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	753,211.00	737,364.00	153,953.03	737,364.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	20.00	245.00	243.76	245.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	2,280.13	2,280.13	2,280.13	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			22,454,374.00	22,825,957.11	12,766,655.76	22,825,957.11	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,120,130.00)	(2,120,130.00)	(1,230,172.00)	(2,120,130.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			20,334,244.00	20,705,827.11	11,536,483.76	20,705,827.11	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	356,219.00	356,219.00	0.46	356,219.00	0.00	0.0%
Special Education Discretionary Grants		8182	25,897.00	25,897.00	11,605.55	25,897.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	1,735.00	1,734.38	1,735.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	392,497.00	392,497.00	225,688.95	392,497.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	57,839.00	72,247.00	72,247.00	72,247.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	45,188.00	45,188.00	39,475.00	45,188.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,564,080.00	4,951,542.00	606,478.95	4,951,542.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,441,720.00	5,845,325.00	957,230.29	5,845,325.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	81,500.00	81,500.00	81,581.00	81,500.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	385,788.00	385,788.00	131,749.68	385,788.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	399,508.00	399,508.00	108,652.96	399,508.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	110,338.00	241,191.00	130,850.14	241,191.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	21,421.66	15,381.07	21,421.66	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	152,956.00	82,500.00	152,956.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,130,900.00	3,184,746.67	1,363,519.40	3,184,746.67	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,108,034.00	4,467,111.33	1,914,234.25	4,467,111.33	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	2,100.00	2,668.76	2,100.00	0.00	0.0%
Interest		8660	113,463.00	151,445.12	151,445.12	151,445.12	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	61,885.00	61,885.00	43,238.82	61,885.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,187,786.00	2,338,882.88	230,718.76	2,338,882.88	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	505,132.00	505,132.00	330,323.00	505,132.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,888,266.00	3,079,445.00	758,394.46	3,079,445.00	0.00	0.0%
TOTAL, REVENUES			28,772,264.00	34,097,708.44	15,166,342.76	34,097,708.44	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	7,401,823.00	7,023,756.73	4,787,803.57	7,023,756.73	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,122,085.00	1,217,382.63	733,797.80	1,217,382.63	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,128,970.00	1,305,177.29	830,173.95	1,305,177.29	0.00	0.0%
Other Certificated Salaries		1900	89,723.00	(366.50)	337.50	(366.50)	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			9,742,601.00	9,545,950.15	6,352,112.82	9,545,950.15	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,036,751.00	1,098,803.09	683,450.02	1,098,803.09	0.00	0.0%
Classified Support Salaries		2200	1,324,223.00	1,373,661.07	912,549.61	1,373,661.07	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	241,578.00	223,863.38	149,084.73	223,863.38	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,101,150.00	1,149,853.25	790,532.12	1,149,853.25	0.00	0.0%
Other Classified Salaries		2900	180,656.00	203,967.23	111,489.24	203,967.23	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,884,358.00	4,050,148.02	2,647,105.72	4,050,148.02	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,524,981.00	2,605,989.17	965,905.81	2,605,989.17	0.00	0.0%
PERS		3201-3202	1,011,388.00	1,003,316.83	566,961.05	1,003,316.83	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	471,054.00	506,713.47	300,677.08	506,713.47	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,601,361.00	1,521,145.45	780,104.90	1,521,145.45	0.00	0.0%
Unemployment Insurance		3501-3502	23,610.00	110,895.27	48,549.59	110,895.27	0.00	0.0%
Workers' Compensation		3601-3602	194,220.00	204,964.45	114,436.26	204,964.45	0.00	0.0%
OPEB, Allocated		3701-3702	61,009.00	58,105.55	62,810.20	58,105.55	0.00	0.0%
OPEB, Active Employees		3751-3752	120,012.00	131,116.51	71,318.12	131,116.51	0.00	0.0%
Other Employee Benefits		3901-3902	120.00	4,420.18	2,363.72	4,420.18	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			6,007,755.00	6,146,666.88	2,913,126.73	6,146,666.88	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	99,653.00	99,653.00	64,980.56	99,653.00	0.00	0.0%
Books and Other Reference Materials		4200	6,681.00	1,251.00	641.27	1,251.00	0.00	0.0%
Materials and Supplies		4300	1,752,144.00	1,255,484.21	465,664.75	1,255,484.21	0.00	0.0%
Noncapitalized Equipment		4400	170,077.00	144,506.52	50,348.64	144,506.52	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,028,555.00	1,500,894.73	581,635.22	1,500,894.73	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	885,222.00	889,353.00	377,387.93	889,353.00	0.00	0.0%
Travel and Conferences		5200	81,315.00	135,628.17	72,362.87	135,628.17	0.00	0.0%
Dues and Memberships		5300	44,357.00	45,358.10	40,983.19	45,358.10	0.00	0.0%
Insurance		5400-5450	204,419.00	204,419.00	120,152.00	204,419.00	0.00	0.0%
Operations and Housekeeping Services		5500	832,438.00	889,091.19	594,083.72	889,091.19	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	208,864.00	185,359.05	71,844.72	185,359.05	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	9,895.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,660,929.00	1,612,887.52	677,100.38	1,612,887.52	0.00	0.0%
Communications		5900	523,880.00	408,075.14	135,344.66	408,075.14	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,451,319.00	4,370,171.17	2,089,259.47	4,370,171.17	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,368,882.00	1,455,251.30	130,859.30	1,455,251.30	0.00	0.0%
Equipment Replacement		6500	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,378,882.00	1,465,251.30	130,859.30	1,465,251.30	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	70,000.00	78,054.74	78,054.74	78,054.74	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			70,000.00	78,054.74	78,054.74	78,054.74	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(12,940.00)	(238,480.00)	0.00	(238,480.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(12,940.00)	(238,480.00)	0.00	(238,480.00)	0.00	0.0%
TOTAL, EXPENDITURES			27,550,530.00	26,918,656.99	14,792,154.00	26,918,656.99	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	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	0.0%
Other Authorized Interfund Transfers In		8919	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	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	76,856.00	76,856.00	0.00	76,856.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	223,720.00	223,720.00	0.00	223,720.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			300,576.00	300,576.00	0.00	300,576.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	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	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			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	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(300,576.00)	(300,576.00)	0.00	(300,576.00)	0.00	0.0%

Resource	Description	2021-22
		Projected Year Totals
2600	Expanded Learning Opportunities Program	183,649.00
3010	ESSA: Title I, Part A, Basic Grants Low-Inco	9,261.18
3212	Elementary and Secondary School Emergen	1,238,673.00
3213	Elementary and Secondary School Emergen	3,297,046.00
3214	Elementary and Secondary School Emergen	55,778.00
3215	Governor's Emergency Education Relief Fun	16,394.67
3327	Special Ed: IDEA Mental Health Allocation P	4,787.50
4128	ESSA: Title IV, Part A, Student Support and	1,735.00
5640	Medi-Cal Billing Option	39,062.17
6266		551,309.00
6300	Lottery: Instructional Materials	181,172.46
6387	Career Technical Education Incentive Grant	63,655.01
6500	Special Education	176,099.24
6690	Tobacco-Use Prevention Education: Grades	21,421.66
7010	Agricultural Career Technical Education Ince	2,476.31
7311	Classified School Employee Professional De	17,738.00
7370	Supplementary Programs: Specialized Secor	152,956.00
7415	Classified School Employee Summer Assiste	18,943.00
7422	In-Person Instruction (IPI) Grant	234,536.00
7425	Expanded Learning Opportunities (ELO) Gra	75,677.22
7426	Expanded Learning Opportunities (ELO) Gra	70,297.56
8150	Ongoing & Major Maintenance Account (RM,	409,898.54
8210	Student Activity Funds	186,116.56
9010	Other Restricted Local	147,894.03
Total, Restricted Balance		<u>7,156,577.11</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	105,765.00	92,140.00	60,002.88	92,140.00	0.00	0.0%
4) Other Local Revenue		8600-8799	400.00	400.00	352.00	400.00	0.00	0.0%
5) TOTAL, REVENUES			106,165.00	92,540.00	60,354.88	92,540.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	20,417.00	10,356.00	6,099.24	10,356.00	0.00	0.0%
2) Classified Salaries		2000-2999	17,636.00	18,678.00	7,418.85	18,678.00	0.00	0.0%
3) Employee Benefits		3000-3999	17,334.00	17,453.00	4,733.56	17,453.00	0.00	0.0%
4) Books and Supplies		4000-4999	16,746.00	16,746.00	3,116.41	16,746.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	31,056.00	25,731.00	2,764.12	25,731.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,976.00	2,976.00	0.00	2,976.00	0.00	0.0%
9) TOTAL, EXPENDITURES			106,165.00	91,940.00	24,132.18	91,940.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	600.00	36,222.70	600.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	600.00	36,222.70	600.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	78,830.29	78,830.29		78,830.29	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			78,830.29	78,830.29		78,830.29		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			78,830.29	78,830.29		78,830.29		
2) Ending Balance, June 30 (E + F1e)			78,830.29	79,430.29		79,430.29		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	78,830.29	79,430.29		79,430.29		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	103,951.00	90,326.00	60,002.88	90,326.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,814.00	1,814.00	0.00	1,814.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			105,765.00	92,140.00	60,002.88	92,140.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	400.00	400.00	352.00	400.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			400.00	400.00	352.00	400.00	0.00	0.0%
TOTAL, REVENUES			106,165.00	92,540.00	60,354.88	92,540.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	3,000.00	3,000.00	1,387.50	3,000.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	5,742.00	6,242.00	4,291.74	6,242.00	0.00	0.0%
Other Certificated Salaries		1900	11,675.00	1,114.00	420.00	1,114.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			20,417.00	10,356.00	6,099.24	10,356.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	17,636.00	18,241.00	6,980.38	18,241.00	0.00	0.0%
Other Classified Salaries		2900	0.00	437.00	438.47	437.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			17,636.00	18,678.00	7,418.85	18,678.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,269.00	5,343.00	952.49	5,343.00	0.00	0.0%
PERS		3201-3202	4,041.00	4,041.00	1,473.71	4,041.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,647.00	1,679.00	669.51	1,679.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	5,169.00	5,169.00	1,273.35	5,169.00	0.00	0.0%
Unemployment Insurance		3501-3502	469.00	469.00	73.94	469.00	0.00	0.0%
Workers' Compensation		3601-3602	544.00	557.00	193.06	557.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	195.00	195.00	97.50	195.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			17,334.00	17,453.00	4,733.56	17,453.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	14,763.00	14,763.00	3,116.41	14,763.00	0.00	0.0%
Noncapitalized Equipment		4400	1,983.00	1,983.00	0.00	1,983.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			16,746.00	16,746.00	3,116.41	16,746.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	2,839.00	2,939.00	1,949.12	2,939.00	0.00	0.0%
Travel and Conferences		5200	11,241.00	11,241.00	0.00	11,241.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	200.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	11,776.00	6,551.00	815.00	6,551.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			31,056.00	25,731.00	2,764.12	25,731.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	2,976.00	2,976.00	0.00	2,976.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,976.00	2,976.00	0.00	2,976.00	0.00	0.0%
TOTAL, EXPENDITURES			106,165.00	91,940.00	24,132.18	91,940.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	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	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	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	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22 Projected Year Totals
6391	Adult Education Program	79,430.29
Total, Restricted Balance		<u>79,430.29</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	9,600.00	9,600.00	9,600.00	0.00	0.0%
3) Other State Revenue		8300-8599	278,852.00	278,852.00	185,425.98	278,852.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,250.00	13,250.00	328.00	13,250.00	0.00	0.0%
5) TOTAL, REVENUES			292,102.00	301,702.00	195,353.98	301,702.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	18,024.00	17,732.78	12,139.85	17,732.78	0.00	0.0%
2) Classified Salaries		2000-2999	155,139.00	182,686.94	125,383.27	182,686.94	0.00	0.0%
3) Employee Benefits		3000-3999	94,996.00	85,133.20	54,338.92	85,133.20	0.00	0.0%
4) Books and Supplies		4000-4999	12,458.00	1,777.00	(63,837.85)	1,777.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,521.00	1,491.00	0.00	1,491.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	9,964.00	11,784.00	0.00	11,784.00	0.00	0.0%
9) TOTAL, EXPENDITURES			292,102.00	300,604.92	128,024.19	300,604.92		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	1,097.08	67,329.79	1,097.08		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	1,097.08	67,329.79	1,097.08		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	7,717.50	7,717.50		7,717.50	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			7,717.50	7,717.50		7,717.50		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			7,717.50	7,717.50		7,717.50		
2) Ending Balance, June 30 (E + F1e)								
			7,717.50	8,814.58		8,814.58		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Items								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	7,717.50	17,317.50		17,317.50		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	(8,502.92)		(8,502.92)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	9,600.00	9,600.00	9,600.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	9,600.00	9,600.00	9,600.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	276,721.00	276,721.00	185,425.98	276,721.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,131.00	2,131.00	0.00	2,131.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			278,852.00	278,852.00	185,425.98	278,852.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	250.00	250.00	328.00	250.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	13,000.00	13,000.00	0.00	13,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,250.00	13,250.00	328.00	13,250.00	0.00	0.0%
TOTAL, REVENUES			292,102.00	301,702.00	195,353.98	301,702.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	3,559.00	1,300.00	1,209.83	1,300.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	9,210.00	10,715.87	7,017.67	10,715.87	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	5,255.00	5,716.91	3,912.35	5,716.91	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			18,024.00	17,732.78	12,139.85	17,732.78	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	130,503.00	150,002.97	101,044.26	150,002.97	0.00	0.0%
Classified Support Salaries		2200	3,705.00	13,603.96	12,439.72	13,603.96	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	20,931.00	19,080.01	11,899.29	19,080.01	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			155,139.00	182,686.94	125,383.27	182,686.94	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,182.00	9,153.58	4,647.18	9,153.58	0.00	0.0%
PERS		3201-3202	35,546.00	36,045.15	24,935.41	36,045.15	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	12,136.00	13,101.38	8,578.45	13,101.38	0.00	0.0%
Health and Welfare Benefits		3401-3402	35,822.00	21,031.63	12,257.75	21,031.63	0.00	0.0%
Unemployment Insurance		3501-3502	2,133.00	1,106.22	748.87	1,106.22	0.00	0.0%
Workers' Compensation		3601-3602	2,478.00	2,861.43	1,963.69	2,861.43	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	1,699.00	1,833.81	1,207.57	1,833.81	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			94,996.00	85,133.20	54,338.92	85,133.20	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	12,458.00	1,777.00	(63,837.85)	1,777.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			12,458.00	1,777.00	(63,837.85)	1,777.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	30.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,462.00	1,462.00	0.00	1,462.00	0.00	0.0%
Communications		5900	29.00	29.00	0.00	29.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,521.00	1,491.00	0.00	1,491.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	9,964.00	11,784.00	0.00	11,784.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			9,964.00	11,784.00	0.00	11,784.00	0.00	0.0%
TOTAL, EXPENDITURES			292,102.00	300,604.92	128,024.19	300,604.92		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	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	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			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	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22 Projected Year Totals
5058	Child Development: Coronavirus Response and Relief Suppl	7,717.50
5059		9,600.00
Total, Restricted Balance		<u>17,317.50</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	825,464.00	1,067,541.00	570,796.70	1,067,541.00	0.00	0.0%
3) Other State Revenue		8300-8599	13,919.00	40,919.00	26,603.02	40,919.00	0.00	0.0%
4) Other Local Revenue		8600-8799	89,511.00	(18,080.00)	2,236.60	(18,080.00)	0.00	0.0%
5) TOTAL, REVENUES			928,894.00	1,090,380.00	599,636.32	1,090,380.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	301,359.00	301,359.00	194,155.00	301,359.00	0.00	0.0%
3) Employee Benefits		3000-3999	157,665.00	157,665.00	79,413.33	157,665.00	0.00	0.0%
4) Books and Supplies		4000-4999	6,720.00	14,428.34	10,869.58	14,428.34	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	540,006.00	586,075.00	296,101.87	586,075.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,005,750.00	1,059,527.34	580,539.78	1,059,527.34		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(76,856.00)	30,852.66	19,096.54	30,852.66		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	76,856.00	76,856.00	0.00	76,856.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			76,856.00	76,856.00	0.00	76,856.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	107,708.66	19,096.54	107,708.66		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	71,074.42	71,074.42		71,074.42	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			71,074.42	71,074.42		71,074.42		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			71,074.42	71,074.42		71,074.42		
2) Ending Balance, June 30 (E + F1e)								
			71,074.42	178,783.08		178,783.08		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Items								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	71,074.42	178,783.08		178,783.08		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	785,464.00	1,027,541.00	570,796.70	1,027,541.00	0.00	0.0%
Donated Food Commodities		8221	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			825,464.00	1,067,541.00	570,796.70	1,067,541.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	13,919.00	40,919.00	26,603.02	40,919.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			13,919.00	40,919.00	26,603.02	40,919.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	89,511.00	(18,080.00)	(1,891.75)	(18,080.00)	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	34.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	4,094.35	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			89,511.00	(18,080.00)	2,236.60	(18,080.00)	0.00	0.0%
TOTAL, REVENUES			928,894.00	1,090,380.00	599,636.32	1,090,380.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	294,598.00	294,598.00	172,733.57	294,598.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	18,944.77	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	6,761.00	6,761.00	2,476.66	6,761.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			301,359.00	301,359.00	194,155.00	301,359.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	3,205.45	0.00	0.00	0.0%
PERS		3201-3202	69,054.00	69,054.00	35,943.98	69,054.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	23,083.00	23,083.00	12,926.06	23,083.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	54,747.00	54,747.00	21,595.20	54,747.00	0.00	0.0%
Unemployment Insurance		3501-3502	3,725.00	3,725.00	1,079.71	3,725.00	0.00	0.0%
Workers' Compensation		3601-3602	4,316.00	4,316.00	2,774.70	4,316.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	2,740.00	2,740.00	1,730.73	2,740.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	157.50	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			157,665.00	157,665.00	79,413.33	157,665.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	4,500.00	4,500.00	999.82	4,500.00	0.00	0.0%
Noncapitalized Equipment		4400	2,220.00	9,928.34	9,869.76	9,928.34	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,720.00	14,428.34	10,869.58	14,428.34	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	225.00	225.00	2,897.83	225.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,400.00	2,400.00	2,659.69	2,400.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(10,125.00)	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	542,506.00	578,450.00	290,544.35	578,450.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			540,006.00	586,075.00	296,101.87	586,075.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,005,750.00	1,059,527.34	580,539.78	1,059,527.34		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	76,856.00	76,856.00	0.00	76,856.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			76,856.00	76,856.00	0.00	76,856.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	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	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			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	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			76,856.00	76,856.00	0.00	76,856.00		

Resource	Description	2021/22 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	90,038.21
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	70,928.21
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	15,816.66
7029	Child Nutrition: Food Service Staff Training Funds	2,000.00
Total, Restricted Balance		<u>178,783.08</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	400.00	400.00	171.00	400.00	0.00	0.0%
5) TOTAL, REVENUES			400.00	400.00	171.00	400.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			400.00	400.00	171.00	400.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			400.00	400.00	171.00	400.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	40,564.64	40,564.64		40,564.64	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			40,564.64	40,564.64		40,564.64		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			40,564.64	40,564.64		40,564.64		
2) Ending Balance, June 30 (E + F1e)								
			40,964.64	40,964.64		40,964.64		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Items								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	40,964.64	40,964.64		40,964.64		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	400.00	400.00	171.00	400.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			400.00	400.00	171.00	400.00	0.00	0.0%
TOTAL, REVENUES			400.00	400.00	171.00	400.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	34,665.00	34,665.00	17,991.27	34,665.00	0.00	0.0%
5) TOTAL, REVENUES			34,665.00	34,665.00	17,991.27	34,665.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	320,744.06	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	71,144.66	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	391,888.72	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			34,665.00	34,665.00	(373,897.45)	34,665.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			34,665.00	34,665.00	(373,897.45)	34,665.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	20,091,679.20	20,091,679.20		20,091,679.20	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,091,679.20	20,091,679.20		20,091,679.20		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,091,679.20	20,091,679.20		20,091,679.20		
2) Ending Balance, June 30 (E + F1e)			20,126,344.20	20,126,344.20		20,126,344.20		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	20,023,187.52	20,023,187.52		20,023,187.52		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	103,156.68	103,156.68		103,156.68		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll								
Unsecured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
Penalties and Interest from Delinquent Non-LCFF Taxes		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8631	34,356.00	34,356.00	17,652.27	34,356.00	0.00	0.0%
Interest		8660	309.00	309.00	339.00	309.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			34,665.00	34,665.00	17,991.27	34,665.00	0.00	0.0%
TOTAL, REVENUES			34,665.00	34,665.00	17,991.27	34,665.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	320,744.06	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	320,744.06	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	71,144.66	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	71,144.66	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	391,888.72	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	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	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			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	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22 Projected Year Totals
9010	Other Restricted Local	20,023,187.52
Total, Restricted Balance		<u>20,023,187.52</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	94,651.00	94,651.00	118,719.43	94,651.00	0.00	0.0%
5) TOTAL, REVENUES			94,651.00	94,651.00	118,719.43	94,651.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	114.00	114.00	0.00	114.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	95,066.00	95,066.00	49,576.57	95,066.00	0.00	0.0%
6) Capital Outlay		6000-6999	43,000.00	43,000.00	0.00	43,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	201,075.00	201,075.00	201,074.76	201,075.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			339,255.00	339,255.00	250,651.33	339,255.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(244,604.00)	(244,604.00)	(131,931.90)	(244,604.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	223,720.00	223,720.00	0.00	223,720.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			223,720.00	223,720.00	0.00	223,720.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(20,884.00)	(20,884.00)	(131,931.90)	(20,884.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	947,141.21	947,141.21		947,141.21	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			947,141.21	947,141.21		947,141.21		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			947,141.21	947,141.21		947,141.21		
2) Ending Balance, June 30 (E + F1e)			926,257.21	926,257.21		926,257.21		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	926,257.21	926,257.21		926,257.21		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll								
		8615	0.00	0.00	0.00	0.00	0.00	0.0%
		8616	0.00	0.00	0.00	0.00	0.00	0.0%
		8617	0.00	0.00	0.00	0.00	0.00	0.0%
		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes								
		8621	0.00	0.00	0.00	0.00	0.00	0.0%
		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
		8625	10,000.00	10,000.00	19,749.01	10,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies								
		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	11,651.00	11,651.00	3,114.00	11,651.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees								
		8681	73,000.00	73,000.00	95,856.42	73,000.00	0.00	0.0%
Other Local Revenue All Other Local Revenue								
		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others								
		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			94,651.00	94,651.00	118,719.43	94,651.00	0.00	0.0%
TOTAL, REVENUES			94,651.00	94,651.00	118,719.43	94,651.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	114.00	114.00	0.00	114.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			114.00	114.00	0.00	114.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	61,796.00	61,796.00	35,412.84	61,796.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	33,270.00	33,270.00	14,163.73	33,270.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			95,066.00	95,066.00	49,576.57	95,066.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			43,000.00	43,000.00	0.00	43,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	47,420.00	47,420.00	38,927.69	47,420.00	0.00	0.0%
Other Debt Service - Principal		7439	153,655.00	153,655.00	162,147.07	153,655.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			201,075.00	201,075.00	201,074.76	201,075.00	0.00	0.0%
TOTAL EXPENDITURES			339,255.00	339,255.00	250,651.33	339,255.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	223,720.00	223,720.00	0.00	223,720.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			223,720.00	223,720.00	0.00	223,720.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	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	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			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	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			223,720.00	223,720.00	0.00	223,720.00		

Resource	Description	2021/22 Projected Year Totals
9010	Other Restricted Local	926,257.21
Total, Restricted Balance		<u>926,257.21</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	30.00	30.00	14.00	30.00	0.00	0.0%
5) TOTAL, REVENUES			30.00	30.00	14.00	30.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			30.00	30.00	14.00	30.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			30.00	30.00	14.00	30.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,388.00	3,388.00		3,388.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,388.00	3,388.00		3,388.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,388.00	3,388.00		3,388.00		
2) Ending Balance, June 30 (E + F1e)			3,418.00	3,418.00		3,418.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	3,418.00	3,418.00		3,418.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	30.00	30.00	14.00	30.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			30.00	30.00	14.00	30.00	0.00	0.0%
TOTAL, REVENUES			30.00	30.00	14.00	30.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund								
From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	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	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22 Projected Year Totals
7710	State School Facilities Projects	3,418.00
Total, Restricted Balance		<u>3,418.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,450.00	6,450.00	420.00	6,450.00	0.00	0.0%
5) TOTAL, REVENUES			6,450.00	6,450.00	420.00	6,450.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	1,773.80	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	6,100.00	6,100.00	23,468.02	6,100.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,100.00	6,100.00	25,241.82	6,100.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			350.00	350.00	(24,821.82)	350.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			350.00	350.00	(24,821.82)	350.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	110,040.94	110,040.94		110,040.94	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			110,040.94	110,040.94		110,040.94		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			110,040.94	110,040.94		110,040.94		
2) Ending Balance, June 30 (E + F1e)			110,390.94	110,390.94		110,390.94		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	107,472.73	107,472.73		107,472.73		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,918.21	2,918.21		2,918.21		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	6,450.00	6,450.00	420.00	6,450.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,450.00	6,450.00	420.00	6,450.00	0.00	0.0%
TOTAL, REVENUES			6,450.00	6,450.00	420.00	6,450.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	609.20	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	1,164.60	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	1,773.80	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	767.36	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,100.00	6,100.00	22,333.89	6,100.00	0.00	0.0%
Communications		5900	0.00	0.00	366.77	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,100.00	6,100.00	23,468.02	6,100.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			6,100.00	6,100.00	25,241.82	6,100.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	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	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			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	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22 Projected Year Totals
9010	Other Restricted Local	107,472.73
Total, Restricted Balance		<u>107,472.73</u>

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) 582,108.27
- 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) 19,102,551.23

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) 3.05%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	1,233,030.52
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	95,833.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	44,500.00
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)	87,012.91
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)	1,460,376.43
9. Carry-Forward Adjustment (Part IV, Line F)	277,933.27
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,738,309.70

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	13,929,354.57
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	2,759,279.04
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	3,186,535.74
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	163,244.00
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)	434,168.71
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
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)	19,300.00
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)	0.00
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)	2,765,869.46
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)	86,025.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	288,820.92
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,059,527.34
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)	24,692,124.78

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)	5.91%
--	-------

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2023-24 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	7.04%
---	-------

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>1,460,376.43</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(167,596.83)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.11%) times Part III, Line B19); zero if negative	<u>277,933.27</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.11%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.11%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>277,933.27</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>277,933.27</u>

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(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	20,705,827.11	-9.25%	18,791,519.00	3.68%	19,482,659.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	375,099.00	0.00%	375,099.00	0.00%	375,099.00
4. Other Local Revenues	8600-8799	673,415.08	0.00%	673,415.00	0.00%	673,415.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(3,781,059.43)	0.00%	(3,781,059.00)	0.00%	(3,781,059.00)
6. Total (Sum lines A1 thru A5c)		17,973,281.76	-10.65%	16,058,974.00	4.30%	16,750,114.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				6,984,570.33		7,127,821.33
b. Step & Column Adjustment				72,679.00		74,945.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				70,572.00		72,027.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,984,570.33	2.05%	7,127,821.33	2.06%	7,274,793.33
2. Classified Salaries						
a. Base Salaries				2,347,394.01		2,395,009.01
b. Step & Column Adjustment				23,903.00		24,142.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				23,712.00		24,191.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,347,394.01	2.03%	2,395,009.01	2.02%	2,443,342.01
3. Employee Benefits	3000-3999	3,724,672.12	6.94%	3,983,004.00	3.00%	4,102,494.00
4. Books and Supplies	4000-4999	639,230.87	-6.06%	600,506.00	0.00%	600,506.00
5. Services and Other Operating Expenditures	5000-5999	2,499,355.33	-33.67%	1,657,905.00	0.00%	1,657,905.00
6. Capital Outlay	6000-6999	51,742.00	0.00%	51,742.00	0.00%	51,742.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	78,054.74	-10.32%	70,000.00	0.00%	70,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(283,583.00)	-79.28%	(58,753.00)	0.00%	(58,753.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	300,576.00	0.00%	300,576.00	0.00%	300,576.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		16,342,012.40	-1.31%	16,127,810.34	1.95%	16,442,605.34
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		1,631,269.36		(68,836.34)		307,508.66
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,697,284.11		8,328,553.47		8,259,717.13
2. Ending Fund Balance (Sum lines C and D1)		8,328,553.47		8,259,717.13		8,567,225.79
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		15,500.00		15,500.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		806,390.00		822,130.00
2. Unassigned/Unappropriated	9790	8,328,553.47		7,437,827.13		7,729,595.79
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,328,553.47		8,259,717.13		8,567,225.79

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		806,390.00		822,130.00
c. Unassigned/Unappropriated	9790	8,328,553.47		7,437,827.13		7,729,595.79
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	40,964.64				
3. Total Available Reserves (Sum lines E1a thru E2c)						
		8,369,518.11		8,244,217.13		8,551,725.79
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.						
For B1d and B2d the district is adding a 1% to salaries.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(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%	
2. Federal Revenues	8100-8299	5,845,325.00	-84.99%	877,640.00	0.00%	877,640.00
3. Other State Revenues	8300-8599	4,092,012.33	-58.40%	1,702,168.00	0.00%	1,702,168.00
4. Other Local Revenues	8600-8799	2,406,029.92	-55.32%	1,075,100.00	0.00%	1,075,100.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	3,781,059.43	0.00%	3,781,059.00	0.00%	3,781,059.00
6. Total (Sum lines A1 thru A5c)		16,124,426.68	-53.88%	7,435,967.00	0.00%	7,435,967.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,561,379.82		2,611,987.82
b. Step & Column Adjustment				24,747.00		18,563.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				25,861.00		26,305.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,561,379.82	1.98%	2,611,987.82	1.72%	2,656,855.82
2. Classified Salaries						
a. Base Salaries				1,702,754.01		1,734,871.01
b. Step & Column Adjustment				14,941.00		13,641.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				17,176.00		17,313.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,702,754.01	1.89%	1,734,871.01	1.78%	1,765,825.01
3. Employee Benefits	3000-3999	2,421,994.76	12.70%	2,729,670.00	3.00%	2,811,561.00
4. Books and Supplies	4000-4999	861,663.86	-45.58%	468,940.00	0.00%	468,940.00
5. Services and Other Operating Expenditures	5000-5999	1,870,815.84	-28.12%	1,344,738.00	0.00%	1,344,738.00
6. Capital Outlay	6000-6999	1,413,509.30	-94.54%	77,140.00	0.00%	77,140.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	45,103.00	1.57%	45,813.00	0.00%	45,813.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		10,877,220.59	-17.14%	9,013,159.83	1.75%	9,170,872.83
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		5,247,206.09		(1,577,192.83)		(1,734,905.83)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,662,375.13		6,909,581.22		5,332,388.39
2. Ending Fund Balance (Sum lines C and D1)		6,909,581.22		5,332,388.39		3,597,482.56
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	7,156,577.11		6,538,280.00		4,826,017.00
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	(246,995.89)		(1,205,891.61)		(1,228,534.44)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,909,581.22		5,332,388.39		3,597,482.56

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
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.						
For B1d and B2d the district has added 1% to salaries.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(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	20,705,827.11	-9.25%	18,791,519.00	3.68%	19,482,659.00
2. Federal Revenues	8100-8299	5,845,325.00	-84.99%	877,640.00	0.00%	877,640.00
3. Other State Revenues	8300-8599	4,467,111.33	-53.50%	2,077,267.00	0.00%	2,077,267.00
4. Other Local Revenues	8600-8799	3,079,445.00	-43.22%	1,748,515.00	0.00%	1,748,515.00
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)		34,097,708.44	-31.10%	23,494,941.00	2.94%	24,186,081.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,545,950.15		9,739,809.15
b. Step & Column Adjustment				97,426.00		93,508.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				96,433.00		98,332.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,545,950.15	2.03%	9,739,809.15	1.97%	9,931,649.15
2. Classified Salaries						
a. Base Salaries				4,050,148.02		4,129,880.02
b. Step & Column Adjustment				38,844.00		37,783.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				40,888.00		41,504.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,050,148.02	1.97%	4,129,880.02	1.92%	4,209,167.02
3. Employee Benefits	3000-3999	6,146,666.88	9.21%	6,712,674.00	3.00%	6,914,055.00
4. Books and Supplies	4000-4999	1,500,894.73	-28.75%	1,069,446.00	0.00%	1,069,446.00
5. Services and Other Operating Expenditures	5000-5999	4,370,171.17	-31.29%	3,002,643.00	0.00%	3,002,643.00
6. Capital Outlay	6000-6999	1,465,251.30	-91.20%	128,882.00	0.00%	128,882.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	78,054.74	-10.32%	70,000.00	0.00%	70,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(238,480.00)	-94.57%	(12,940.00)	0.00%	(12,940.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	300,576.00	0.00%	300,576.00	0.00%	300,576.00
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)		27,219,232.99	-7.64%	25,140,970.17	1.88%	25,613,478.17
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		6,878,475.45		(1,646,029.17)		(1,427,397.17)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		8,359,659.24		15,238,134.69		13,592,105.52
2. Ending Fund Balance (Sum lines C and D1)		15,238,134.69		13,592,105.52		12,164,708.35
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		15,500.00		15,500.00
b. Restricted	9740	7,156,577.11		6,538,280.00		4,826,017.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		806,390.00		822,130.00
2. Unassigned/Unappropriated	9790	8,081,557.58		6,231,935.52		6,501,061.35
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		15,238,134.69		13,592,105.52		12,164,708.35

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		806,390.00		822,130.00
c. Unassigned/Unappropriated	9790	8,328,553.47		7,437,827.13		7,729,595.79
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(246,995.89)		(1,205,891.61)		(1,228,534.44)
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	40,964.64		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		8,122,522.22		7,038,325.52		7,323,191.35
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		29.84%		28.00%		28.59%
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					
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. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		1,856.11		1,643.50		1,643.50
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		27,219,232.99		25,140,970.17		25,613,478.17
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)		27,219,232.99		25,140,970.17		25,613,478.17
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		816,576.99		754,229.11		768,404.35
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		816,576.99		754,229.11		768,404.35
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 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. LCF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	92,140.00	0.00%	92,140.00	0.00%	92,140.00
4. Other Local Revenues	8600-8799	400.00	-100.00%		0.00%	
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		92,540.00	-0.43%	92,140.00	0.00%	92,140.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	10,356.00	108.14%	21,555.00	0.00%	21,555.00
2. Classified Salaries	2000-2999	18,678.00	4.40%	19,500.00	0.00%	19,500.00
3. Employee Benefits	3000-3999	17,453.00	2.30%	17,854.00	3.00%	18,389.00
4. Books and Supplies	4000-4999	16,746.00	-10.43%	15,000.00	0.00%	15,000.00
5. Services and Other Operating Expenditures	5000-5999	25,731.00	-45.75%	13,960.00	-3.83%	13,425.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,976.00	43.51%	4,271.00	0.00%	4,271.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		91,940.00	0.22%	92,140.00	0.00%	92,140.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		600.00		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	78,830.29		79,430.29		79,430.29
2. Ending Fund Balance (Sum lines C and D1)		79,430.29		79,430.29		79,430.29
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	79,430.29				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		79,430.29		79,430.29
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		79,430.29		79,430.29		79,430.29
E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 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. LCF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	9,600.00	0.00%	9,600.00	0.00%	9,600.00
3. Other State Revenues	8300-8599	278,852.00	0.00%	278,852.00	0.00%	278,852.00
4. Other Local Revenues	8600-8799	13,250.00	-100.00%		0.00%	
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		301,702.00	-4.39%	288,452.00	0.00%	288,452.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	17,732.78	14.60%	20,322.00	0.00%	20,322.00
2. Classified Salaries	2000-2999	182,686.94	-32.23%	123,812.00	0.00%	123,812.00
3. Employee Benefits	3000-3999	85,133.20	40.42%	119,548.00	0.00%	119,548.00
4. Books and Supplies	4000-4999	1,777.00	575.30%	12,000.00	0.00%	12,000.00
5. Services and Other Operating Expenditures	5000-5999	1,491.00	0.60%	1,500.00	0.00%	1,500.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	11,784.00	-4.36%	11,270.00	0.00%	11,270.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		300,604.92	-4.04%	288,452.00	0.00%	288,452.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		1,097.08		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	7,717.50		8,814.58		8,814.58
2. Ending Fund Balance (Sum lines C and D1)		8,814.58		8,814.58		8,814.58
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	17,317.50				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	(8,502.92)		8,814.58		8,814.58
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		8,814.58		8,814.58		8,814.58
E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 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. LCF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	1,067,541.00	0.00%	1,067,541.00	0.00%	1,067,541.00
3. Other State Revenues	8300-8599	40,919.00	0.00%	40,919.00	0.00%	40,919.00
4. Other Local Revenues	8600-8799	(18,080.00)	-100.00%		0.00%	
5. Other Financing Sources						
a. Transfers In	8900-8929	76,856.00	-100.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		1,167,236.00	-5.04%	1,108,460.00	0.00%	1,108,460.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	301,359.00	1.00%	304,373.00	1.00%	307,416.00
3. Employee Benefits	3000-3999	157,665.00	1.00%	159,241.00	1.00%	160,834.00
4. Books and Supplies	4000-4999	14,428.34	2.99%	14,860.00	3.01%	15,307.00
5. Services and Other Operating Expenditures	5000-5999	586,075.00	0.00%	586,075.00	2.38%	600,000.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		1,059,527.34	0.47%	1,064,549.00	1.79%	1,083,557.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		107,708.66		43,911.00		24,903.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	71,074.42		178,783.08		222,694.08
2. Ending Fund Balance (Sum lines C and D1)		178,783.08		222,694.08		247,597.08
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	178,783.08				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		222,694.08		247,597.08
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		178,783.08		222,694.08		247,597.08
E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 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. LCFE/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	0.00	0.00%		0.00%	
4. Other Local Revenues	8600-8799	400.00	0.00%	400.00	0.00%	400.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		400.00	0.00%	400.00	0.00%	400.00
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	0.00	0.00%		0.00%	
5. Services and Other Operating Expenditures	5000-5999	0.00	0.00%		0.00%	
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		0.00	0.00%	0.00	0.00%	0.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		400.00		400.00		400.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	40,564.64		40,964.64		41,364.64
2. Ending Fund Balance (Sum lines C and D1)		40,964.64		41,364.64		41,764.64
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	40,964.64				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		41,364.64		41,764.64
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		40,964.64		41,364.64		41,764.64
E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 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. LCFE/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	0.00	0.00%		0.00%	
4. Other Local Revenues	8600-8799	34,665.00	-0.03%	34,655.00	0.00%	34,655.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		34,665.00	-0.03%	34,655.00	0.00%	34,655.00
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	0.00	0.00%		0.00%	
5. Services and Other Operating Expenditures	5000-5999	0.00	0.00%		0.00%	
6. Capital Outlay	6000-6999	0.00	0.00%	10,000,000.00	0.00%	10,000,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		0.00	0.00%	10,000,000.00	0.00%	10,000,000.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		34,665.00		(9,965,345.00)		(9,965,345.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	20,091,679.20		20,126,344.20		10,160,999.20
2. Ending Fund Balance (Sum lines C and D1)		20,126,344.20		10,160,999.20		195,654.20
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	20,023,187.52				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	103,156.68				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		10,160,999.20		195,654.20
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		20,126,344.20		10,160,999.20		195,654.20
E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years. The district will spend bond funds on required facility improvements and upgrades.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 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. LCF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	0.00	0.00%		0.00%	
4. Other Local Revenues	8600-8799	94,651.00	0.00%	94,651.00	0.00%	94,651.00
5. Other Financing Sources						
a. Transfers In	8900-8929	223,720.00	9.33%	244,604.00	0.00%	244,604.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		318,371.00	6.56%	339,255.00	0.00%	339,255.00
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	114.00	-100.00%		0.00%	
5. Services and Other Operating Expenditures	5000-5999	95,066.00	0.00%	95,066.00	0.00%	95,066.00
6. Capital Outlay	6000-6999	43,000.00	0.00%	43,000.00	0.00%	43,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	201,075.00	0.00%	201,075.00	0.00%	201,075.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		339,255.00	-0.03%	339,141.00	0.00%	339,141.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(20,884.00)		114.00		114.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	947,141.21		926,257.21		926,371.21
2. Ending Fund Balance (Sum lines C and D1)		926,257.21		926,371.21		926,485.21
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	926,257.21				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		926,371.21		926,485.21
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		926,257.21		926,371.21		926,485.21
E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 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. LCF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	0.00	0.00%		0.00%	
4. Other Local Revenues	8600-8799	30.00	0.00%	30.00	0.00%	30.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		30.00	0.00%	30.00	0.00%	30.00
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	0.00	0.00%		0.00%	
5. Services and Other Operating Expenditures	5000-5999	0.00	0.00%		0.00%	
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		0.00	0.00%	0.00	0.00%	0.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		30.00		30.00		30.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	3,388.00		3,418.00		3,448.00
2. Ending Fund Balance (Sum lines C and D1)		3,418.00		3,448.00		3,478.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	3,418.00				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		3,448.00		3,478.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		3,418.00		3,448.00		3,478.00
E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 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. LCF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	0.00	0.00%		0.00%	
4. Other Local Revenues	8600-8799	6,450.00	0.00%	6,450.00	0.00%	6,450.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		6,450.00	0.00%	6,450.00	0.00%	6,450.00
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	0.00	0.00%		0.00%	
5. Services and Other Operating Expenditures	5000-5999	6,100.00	-50.82%	3,000.00	0.00%	3,000.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		6,100.00	-50.82%	3,000.00	0.00%	3,000.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		350.00		3,450.00		3,450.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	110,040.94		110,390.94		113,840.94
2. Ending Fund Balance (Sum lines C and D1)		110,390.94		113,840.94		117,290.94
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	107,472.73				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	2,918.21				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		113,840.94		117,290.94
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		110,390.94		113,840.94		117,290.94
E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						

BOARD OF TRUSTEES
RIVER DELTA UNIFIED SCHOOL DISTRICT

445 Montezuma Street
Rio Vista, California 9457-1561

BOARD AGENDA BRIEFING

Meeting Date: March 8, 2022

Attachments: X

From: Tammy Busch, Chief Business Officer

Item Number: 13

Type of item: (Action, Consent Action or Information Only): Action Item

SUBJECT:

Request to Approve the First and Final Reading of the Exhibit to Board Policy 3555, Nutrition Program Compliance.

BACKGROUND:

Changes in legislation and amendments to laws lead to necessary/mandated changes in District Board Policies and Exhibits.

STATUS:

Attached is the exhibit to be added to Board Policy 3555, Nutrition Program Compliance.

PRESENTER:

Tammy Busch, Chief Business Officer

OTHER PEOPLE WHO MIGHT BE PRESENT: N/A

COST AND FUNDING SOURCES: NOT APPLICABLE: N/A

RECOMMENDATION:

That the Board approves the First and Final Reading of the Exhibit for Board Policy 3555, Nutrition Program Compliance.

Time allocated: 3 minutes

NONDISCRIMINATION STATEMENT FOR NUTRITION PROGRAMS

Note: As part of its instructions to all recipients of federal funds for child nutrition programs, the U.S. Department of Agriculture (USDA) requires that all forms of communication available to the public regarding program availability also contain information about that recipient's status as an equal opportunity provider and the address of the agency with responsibility to handle complaints made against the recipient. The following exhibit presents specific language provided by USDA for the notification, which must not be modified in any way.

The following statement shall be included, in a prominent location, on all forms available to the public regarding the availability of the district's child nutrition programs:

"In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, sex, disability, age, or reprisal or retaliation for prior civil rights activity in any program or activity conducted or funded by USDA.

Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotope, American Sign Language, etc.), should contact the Agency (State or local) where they applied for benefits. Individuals who are deaf, hard of hearing or have speech disabilities may contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information may be made available in languages other than English.

To file a program complaint of discrimination, complete the USDA Program Discrimination Complaint Form, (AD-3027) found online at: <https://www.ascr.usda.gov/filing-program-discrimination-complaint-usda-customer>, and at any USDA office, or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by:

- (1) mail: U.S. Department of Agriculture
Office of the Assistant Secretary for Civil Rights
1400 Independence Avenue, SW
Washington, D.C. 20250-9410;
- (2) fax: (202) 690-7442; or
- (3) email: program.intake@usda.gov

This institution is an equal opportunity provider."

On pamphlets, brochures, and flyers, in the same print size as the rest of the text, the district may print a short version of the nondiscrimination statement, as follows:

"This institution is an equal opportunity provider."

**BOARD OF TRUSTEES
RIVER DELTA UNIFIED SCHOOL DISTRICT**

445 Montezuma Street
Rio Vista, California 94571-1561

BOARD AGENDA BRIEFING

Meeting Date: March 8, 2022

Attachments: X

From: Katherine Wright, Superintendent

Item Number: 14

Type of item: (Action, Consent Action or Information Only): Action

SUBJECT:

Request to Approve the Second and Final Reading of the Updated or New Board Policies, Administrative Regulation and or Exhibits Due to New Legislation or Mandated Language and Citation Revisions as of December 2021.

BACKGROUND:

Changes in legislation and amendments to laws lead to necessary/mandated changes in District Board Policies, Administrative Regulations and Exhibits.

STATUS:

Attached are Board Policies, Administrative Regulations and Exhibits which have been affected by changes in law effective prior to December 2021 which were approved for first reading at the February 15, 2022 Board meeting.

These Board Policies, Administrative Regulations and Exhibits are being submitted for a second and final reading and approval.

PRESENTER:

Katherine Wright, Superintendent

OTHER PEOPLE WHO MIGHT BE PRESENT:

Jennifer Gaston, Recorder

COST AND FUNDING SOURCES:

RECOMMENDATION:

That the Board approves the second and final reading of these Board Policies, Administrative Regulations and Exhibits as submitted resulting from legislation effective prior to December 2021.

Time allocated: 3 minutes

CSBA POLICY GUIDE SHEET

December 2021

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

Board Policy 0420.42 - Charter School Renewal

Policy updated to reflect **NEW LAW (AB 130, 2021)** which extends the term by two years for all charter schools whose term expires on or between January 1, 2022 and June 30, 2025 and requires, for renewals and denials, that the most recent years for which state data is available preceding the renewal or denial decision be used in determining whether specified criteria are met if the two consecutive years preceding the renewal or denial include the 2019-20 or 2020-21 school year. Policy also updated for clarity and consistency with law.

Board Policy 1312.3 - Uniform Complaint Procedures

Policy updated to reflect **NEW LAW (AB 131, 2021)** which renumbers the license-exempt California State Preschool Program code sections, ensure consistency with the California Department of Education's 2021-22 federal program monitoring instrument, clarify that districts may not offer or facilitate an informal resolution process to resolve allegations that an employee sexually harassed a student, add Item #3 to the section regarding "Non-UCP Complaints" that any complaint alleging that a student, while in an education program or activity as specified, was subjected to sexual harassment as defined in 34 CFR 106.30 be addressed through federal Title IX complaint procedures, and clarify in Item #5 that complaints alleging a physical safety concern that interferes with a free appropriate public education is a non-UCP complaint.

Administrative Regulation 1312.3 - Uniform Complaint Procedures

Regulation updated to delete outdated and/or repealed U.S. Department of Education's Office for Civil Rights (OCR) references and where appropriate add current OCR material, ensure consistency with the California Department of Education's 2021-22 federal program monitoring instrument, clarify posting requirements for the annual notification, compliance officer contact information and information related to Title IX, add material regarding the requirement for an administrator who is not designated as a compliance officer who receives a complaint to notify the compliance officer, clarify that districts may not offer or facilitate an informal resolution process to resolve allegations that an employee sexually harassed a student, add descriptions to the OPTION headings for districts that do or do not allow complainants to appeal to the governing board, delete material regarding respondent being sent the investigation report at the same time it is provided to complainant as this simultaneous exchange is not required by law, amend language in regard to pursuing civil law remedies in the notice to complainants included in investigation reports for allegations of unlawful discrimination, harassment, intimidation, and bullying based on state law, clarify when either party may request reconsideration of an appeal by the Superintendent of Public Instruction, and reflect **NEW LAW (AB 131, 2021)** which renumbers the license-exempt California State Preschool Program code sections.

Exhibit(1) 1312.3 - Uniform Complaint Procedures

Exhibit updated to reflect **NEW LAW (AB 131, 2021)** which renumbers the license-exempt California State Preschool Program code sections.

Exhibit(2) 1312.3 - Uniform Complaint Procedures

Exhibit updated to reflect **NEW LAW (AB 131, 2021)** which renumbers the license-exempt California State Preschool Program code sections.

Administrative Regulation 3515.6 - Criminal Background Check for Contractors

Regulation updated to reflect **NEW LAW (AB 130, 2021)** which requires any entity, including a sole proprietor, that has a contract with a district to ensure that employees who interact with students outside of the immediate supervision and control of the student's parent/guardian or school staff have a valid criminal

records summary and to immediately provide any subsequent arrest and conviction information received pursuant to the subsequent arrest service. Regulation also updated to delete the list of service providers as the services in Items #1-5 are no longer listed in law and the services in Item #6 regarding the construction, reconstruction, rehabilitation, or repair of a school facility are considered in another portion of the regulation, delete material regarding an exception for employees with limited contact with students as it is no longer provided for in law, generalize information regarding steps that may be taken to protect the safety of students who may come in contact with employees of contracting entities, and rearrange placement of material for clarity and context.

Administrative Regulation 4217.3 - Layoff/Rehire

Regulation updated to add descriptions to the OPTION headings for the determination of "length of service" for order of layoff purposes, reflect **NEW LAW (AB 438, 2021)** which, for both merit and non-merit districts, specifies notice requirements and hearing rights districts must provide to permanent classified employees, as defined, who are subject to layoff due to lack of work or lack of funds, including that notice be given no later than March 15, and that classified staff may be reduced due to lack of work or lack of funds when the governing board determines during the time between five days after the enactment of an annual Budget Act and August 15 of the fiscal year to which the Budget Act applies that the district's local control funding formula apportionment per unit of average daily attendance for the fiscal year of the Budget Act has not increased by at least two percent. Regulation also updated to provide material regarding a permanent classified employee's request for a hearing, including a hearing before an administrative law judge in which the board makes the final decision regarding the sufficiency of the cause and disposition of the layoff, provide material regarding final notice before May 15 to employees affected by the layoff unless a continuance is granted, add material regarding notice to affected employees when classified positions are eliminated as a result of the expiration of a specifically funded program, and include that districts may release probationary classified employees without notice or hearing for reasons other than lack of work or lack of funds.

Administrative Regulation 5125 - Student Records

Regulation updated to enhance clarity by separating administrative guidance for requests involving changes to student records of current students and guidance related to requests for changes to gender or legal name of former students. Regulation also updated to move materials related to former students to end of regulation in new section - "Updating Name and/or Gender of Former Students."

Administrative Regulation 5145.3 - Nondiscrimination/Harassment

Regulation updated to clarify how district employees should handle requests by or on behalf of transgender and gender-nonconforming students when changing gender and legal name on student records. Regulation also updated to broaden the section on "Transgender and Gender-Nonconforming Students" to include support for intersex and nonbinary students and related definitions.

Board Policy 5148 - Child Care and Development

Policy updated to reflect **NEW LAW (AB 131, 2021)** which repealed the Child Care and Development Services Act from the Education Code and reenacted the laws in the Welfare and Institutions Code with responsibility for administering child care programs transferring to the California Department of Social Services (CDSS). Policy also updated to reflect **NEW LAW (AB 130, 2021)** pursuant to which a child's eligibility for transitional kindergarten may not impact family eligibility for a child care program and which requires, as a condition of funding, that a child care program that is physically closed by local or state public health order or guidance due to the COVID-19 pandemic, but funded to be operational, provide distance learning services as specified by CDSS.

Administrative Regulation 5148 - Child Care and Development

Regulation updated to reflect **NEW LAW (AB 131, 2021)** which (1) repealed the Child Care and Development Services Act from the Education Code and reenacted the laws in the Welfare and Institutions Code, (2) waives fees for families receiving subsidized child care services for 2021-22, and (3) requires a California State Preschool Program or child care program to provide a parent/guardian of a child transferring to a public school with specified information.

Board Policy 5148.2 - Before/After School Programs

Policy updated to reflect **NEW LAW (AB 130, 2021)** which (1) establishes the Expanded Learning Opportunities (ELO) Program, (2) allocates ELO funding to districts under a formula based on a district's percentage of unduplicated students and average daily attendance, (3) requires districts receiving funds to, for the 2021-22 school year, offer access to ELO programs to all unduplicated students in grades TK-6, provide access to such programs to at least 50 percent of enrolled unduplicated students and, commencing in the 2022-23 school year, offer access to all students in grades TK-6 inclusive and ensure that access is provided to any student whose parent/guardian requests their placement in an ELO program, and (4) requires After School Education and Safety, 21st Century Community Learning Center, and ELO programs that charge family fees to schedule fees on a sliding scale that considers family income and ability to pay and to waive the cost of such fees for a student who is eligible for free or reduced-price meals.

Administrative Regulation 5148.2 - Before/After School Programs

Regulation updated to reflect **NEW LAW (AB 130, 2021)** which (1) establishes the Expanded Learning Opportunities (ELO) Program, (2) requires districts receiving ELO funds to, for the 2021-22 school year, offer access to ELO programs to all unduplicated students in grades TK-6 and to provide access to such programs to at least 50 percent of enrolled unduplicated students, (3) commencing in the 2022-23 school year, offer access to all students in grades TK-6 inclusive and ensure that access is provided to any student whose parent/guardian requests placement in an ELO program, (4) requires districts receiving grants through the California Prekindergarten Planning and Implementation Grant Program to develop a plan for how all children in the attendance area of the district will have access to full-day learning programs the year before kindergarten, (5) requires ELO programs serving transitional kindergarten and/or kindergarten students to maintain a student-to-staff member ratio of no more than 10 to 1, and (6) requires that ELO programs, for school days, provide in-person before- or after-school expanded learning opportunities that, when added to daily instructional minutes, are not less than nine hours of combined instructional time and, for intersession periods, provide in-person expanded learning opportunities of no less than nine hours per day for at least 30 non-school days. Regulation also updated to include definition of expanded learning opportunities and unduplicated student and to reflect the expectation that ELO programs will comply with all requirements for the After School Education and Safety program.

Board Policy 5148.3 - Preschool/Early Childhood Education

Policy updated to reflect **NEW LAW (AB 131, 2021)** which amended and renumbered the statutes governing the California State Preschool Program (CSPP) within the Education Code, and to reflect **NEW LAW (AB 130, 2021)** which (1) revised the timespans for mandatory transitional kindergarten (TK) admittance requirements to be phased in starting in the 2022-23 school year to the 2025-26 school year, (2) created a grant program for the construction or modernization of new preschool classrooms pursuant to the California Preschool, Transitional Kindergarten, and Full-Day Kindergarten Facilities Grant Program, (3) requires, in combination with **NEW STATE GUIDANCE**, as a condition of funding, that a CSPP program that is physically closed by local or state public health order or guidance due to the COVID-19 pandemic, but funded to be operational, provide distance learning services as specified by the California Department of Education, (4) requires districts receiving grants through the California Prekindergarten Planning and Implementation Grant Program to develop a plan for how all children in the attendance area of the district will have access to full-day learning programs the year before kindergarten, and (5) prohibits TK eligibility from impacting family eligibility for a preschool or childcare program. Policy also updated to reflect that a CSPP program may be a part-day or full-day program and that a child under four years of age must be served in a CSPP facility licensed in accordance with Title 22 of the California Code of Regulations. Additionally, policy updated to reflect **NEW LAW (AB 1363, 2021)** which requires the quality indicators for CSPP programs to include activities and services that meet the needs of dual language learners for support in the development of their home language and English.

Administrative Regulation 5148.3 - Preschool/Early Childhood Education

Regulation updated to include definitions of three- and four-year-old children and to reflect **NEW LAW (AB 131, 2021)** which (1) amended and renumbered the statutes governing the California State Preschool Program (CSPP) within the Education Code, (2) clarifies that four-year-old children who are eligible to participate in a CSPP program include those children whose fifth birthday occurs after September 1 of the fiscal year in which they are enrolled in a CSPP program and whose parent/guardian has opted to retain or enroll the child

in a CSPP program, (3) requires CSPP programs to include certain components including minimum days per year for a full-day CSPP program, (4) repeals applicable code sections, (5) revises the eligibility criteria and enrollment priorities for part-day CSPP programs, (6) adds eligibility criteria and enrollment priorities for full-day CSPP programs, (7) waives fees for families receiving subsidized child care services for the 2021-22 school year, and (8) revises the order by which families must be disenrolled from CSPP programs if disenrollment is necessary. Policy also updated to delete section on "Wraparound Child Care Services" to reflect the repeal of code sections as stated above.

Board Policy 6112 - School Day

Policy updated to reflect clarification in the California Department of Education's Frequently Asked Questions about Independent Study that minimum school day requirements for regular school attendance apply to traditional independent study programs.

Administrative Regulation 6112 - School Day

Regulation updated to reflect **NEW LAW (AB 131, 2021)** which exempts activities related to the Expanded Learning Opportunity program from the calculation of the maximum school day for kindergarten and transitional kindergarten. Regulation also updated to specify when the school day may begin for students in middle and high schools, and to move material to enhance clarity.

Board Policy 6143 - Courses of Study

Policy updated to (1) expand student characteristics for which districts may not provide any course separately or require or refuse participation, (2) include that the district's course of study may provide for a rigorous academic curriculum that integrates academic and career skills, includes applied learning across all disciplines, and prepares students for high school graduation and career entry, and (3) clarify that the a-g requirements for the University of California and California State University system is 15 yearlong or 30 semesters.

Administrative Regulation 6143 - Courses of Study

Regulation updated to clarify that optional instruction in prenatal care is for pregnant individuals, to reflect **NEW LAW (AB 101, 2021)** which, subject to funding in the annual Budget Act or other statute, requires a one-semester course in ethnic studies beginning in the 2025-26 school year and as a requirement for graduation beginning with students who graduate in the 2029-30 school year, clarify that the a-g requirements for the University of California and California State University system is 15 yearlong or 30 semesters, and add a new section "Financial Aid Requirements for Students in Grade 12 that reflects **NEW LAW (AB 132, 2021)** which (1) requires, starting in the 2022-23 school year, districts to confirm that each student in grade 12 completes and submits a Free Application for Federal Student Aid (FAFSA) to the U.S. Department of Education and/or if a student is exempt from paying nonresident tuition, a California Dream Act Application (CADAA) to the Student Aid Commission unless the student's parent/guardian, emancipated minor, or student age 18 years or older submits an opt-out form to the district, or the district, in specified circumstances, exempts the student or the student's parent/guardian from completing the FAFSA, CADAA, or opt-out form and completes and submits an opt-out form on the student's behalf, (2) requires districts to ensure that each high school student in Grade 12, and if applicable the student's parent/guardian, be directed to any support and assistance necessary to complete the FAFSA and/or CADAA, and (3) that information shared by students and parents/guardians in completing and submitting the FAFSA and CADAA is handled in compliance with the federal Family Rights and Privacy Act and applicable state law, regardless of any person's immigration status or other personal information.

Board Policy 6158 - Independent Study

Policy updated to reflect **NEW LAW (AB 167, 2021)** which relaxes certain independent study (IS) requirements with respect to any student who is unable to attend in-person instruction due to a quarantine or school closure during the 2021-22 school year and to incorporate California Department of Education program clarifications, including that a district is permitted to (1) require students who cannot participate in classroom-based instruction during the school year due to quarantine or school closure because of infection with or exposure to COVID-19 to participate in IS, (2) claim apportionment credit for such students' participation in IS for fewer than the minimum three consecutive days generally required for IS, and (3)

obtain a signed written agreement from each participating student not later than 30 days after IS begins, rather than before a student may participate in IS.

Administrative Regulation 6158 - Independent Study

Regulation updated to reflect **NEW LAW (AB 167, 2021)** which permits districts to offer Independent Study (IS) to students who are unable to attend in-person instruction due to a quarantine pursuant to local or state public health guidance because of exposure to or infection with COVID-19. Regulation also revised to clarify that a student must be enrolled in school in order to participate in IS.

Board Policy 6170.1 - Transitional Kindergarten

Policy updated to reflect **NEW LAW (AB 130, 2021)** which (1) gradually revises the timespans for mandatory transitional kindergarten (TK) admittance such that, by the 2025-26 school year, children who turn four by September 1 will be eligible for TK, (2) establishes the California Prekindergarten Planning and Implementation Grant Program as an early learning initiative with the goal of expanding access to classroom-based prekindergarten programs at districts, including but not limited to TK programs, and which requires districts to develop a plan for how all children in the attendance area of the district will have access to full-day learning programs the year before kindergarten, (3) establishes the California Preschool, Transitional Kindergarten, and Full-Day Kindergarten Facilities Grant Program to provide one-time grants to school districts to construct new school facilities or retrofit existing school facilities including for the purpose of providing TK classrooms, (4) prohibits TK eligibility from impacting family eligibility for a preschool or childcare program, and (5) requires districts to maintain an average TK class enrollment of not more than 24 students for each school site and which, commencing with the 2022–23 school year, requires districts to maintain an average of at least one adult for every 12 students for TK classrooms and, contingent upon an appropriation of funding, maintain an average of at least one adult for every 10 students commencing with the 2023-24 school year. Policy also updated to reflect requirements for programs that commingle preschool-age and TK students.

Board Bylaw 9150 - Student Board Members

Bylaw updated to reflect **NEW LAW (AB 824, 2021)** which specifies circumstances under which a governing board may adjust the term of a student board member. Bylaw also updated to enhance legal accuracy and clarity.

Board Bylaw 9320 - Meetings and Notices

Bylaw updated to clarify that it is discussion among themselves, via technology, of a majority of the governing board regarding an item within the subject matter jurisdiction of the board that can result in a violation of the Brown Act, and that agenda materials are required to be made available for public inspection at the time the materials are distributed to all or a majority of the board when agenda materials relating to an open session of a regular meeting are distributed to the board less than 72 hours before the meeting. Bylaw also updated to add a new section "Teleconferencing During a Proclaimed State of Emergency" which reflects **NEW LAW (AB 361, 2021)** that (1) authorizes boards, until January 1, 2024, to conduct board meetings by teleconference, as specified, without meeting certain requirements otherwise required of teleconference meetings when holding a board meeting during a proclaimed state of emergency when state or local officials have imposed or recommend measures to promote social distancing; to determine whether, as a result of an emergency, meeting in person would present imminent risks to the health or safety of attendees; or when it has been determined, as a result of an emergency, that meeting in person would present imminent risks to the health or safety of attendees, (2) includes that the district may, in its discretion, provide a physical location from which the public may attend or comment and, (3) provides that the board may continue to conduct meetings by teleconference during proclaimed states of emergency by a majority vote finding within 30 days after teleconferencing for the first time and every 30 days thereafter that either the state of emergency continues to directly impact the ability of the board to meet safely in person or that state or local officials continue to impose or recommend measures to promote social distancing.

CSBA Sample Board Policy

Philosophy, Goals, Objectives, and Comprehensive Plans

BP 0420.42(a)

CHARTER SCHOOL RENEWAL

Note: When the term of a charter granted by the Governing Board pursuant to Education Code 47605 is due to expire, the charter school must submit a petition for renewal to the Board in accordance with Education Code 47607.

For a charter that was granted by the State Board of Education (SBE) on appeal after being denied by the district pursuant to Education Code 47605, the renewal petition must first be submitted to the chartering authority designated by SBE the district board that denied the charter, pursuant to in accordance with Education Code 47605. For charters granted by SBE on appeal pursuant to Education Code 47605, as that section read on January 1, 2019, the charter school may continue operating until it is up for renewal, at which point it must submit a renewal petition to the board in the geographic boundaries where the charter school is located, pursuant to Education Code 47605.9.

A petition for the renewal of a charter that was originally granted by the County Board of Education on appeal after being denied by the district must be submitted directly to the County Board as the chartering authority pursuant to 5 CCR 11966.5.

Pursuant to Education Code 47607.4, as added by AB 130 (Ch. 44, Statutes of 2021), notwithstanding the renewal process established in Education Code 47605.9, 47607, 47607.2, or any other law, all charter schools whose term expires on or between January 1, 2022 and June 30, 2025 shall have their term extended by two years.

The Governing Board believes that the ongoing operation of a charter school should be dependent on the school's effectiveness in achieving its mission and goals for student learning and other student outcomes. Whenever a charter school submits a petition for renewal of its charter, the Board shall review the petition thoroughly and in a timely manner, consistent with the timelines set out in the Education Code. The Board shall consider renewal petitions only of charters originally authorized by the Board itself or by the State Board of Education (SBE) on appeal after initial denial by the Board.

(cf. 0420.4 - Charter School Authorization)

(cf. 0420.41 - Charter School Oversight)

(cf. 0420.43 - Charter School Revocation)

(cf. 0500 - Accountability)

The Board shall deny the renewal petition of any charter school operated as or by a for-profit corporation, a for-profit educational management organization, or a for-profit charter management organization. (Education Code 47604)

When a charter school, concurrently with its renewal petition, proposes to expand operations to one or more additional sites or grade levels, the charter school shall request a material revision to its charter. The material revision may be made only with the approval of the Board and in accordance with the standards and criteria in Education Code 47605 for material revisions. (Education Code 47607)

CHARTER SCHOOL RENEWAL (continued)

Note: The following **optional** paragraph may be revised to reflect district timelines for the submission of charter renewal petitions. Education Code 47605 requires that the Board grant or deny the renewal petition within 90 days of receiving the petition; see section entitled "Timelines for Board Action" below. However, it is recommended that charter schools submit their petition sufficiently early (e.g., as much as nine months before the term of the charter is due to expire) so that, in the event that the Board denies the renewal, the charter school may be able to appeal to the County Board and then to SBE and, if the school closes, to allow students of the charter school to transfer to another school.

The Board recommends that a charter school submit its petition for renewal to the Board sufficiently early before the expiration of the term of the charter to allow the Board's deliberations and decision on the renewal petition to be completed with minimal disruption to the charter school's educational program in the renewal year.

The petition for renewal shall include a reasonably comprehensive description of how the charter school has met all new charter school requirements enacted into law after the charter was originally granted or last renewed. (Education Code 47607; 5 CCR 11966.4)

Criteria for Granting or Denying Renewal

Note: Education Code 47607 and 47607.2 authorize different lengths of renewals for high-performing, middle-performing, and low-performing charter schools.

Pursuant to Education Code 47607, charter renewals are subject to the same standards and criteria as initial charter authorizations as specified in Education Code 47605, except that the Board may not deny the renewal of an existing charter school based on a finding that (1) the district has a negative or qualified interim certification, **or is under state receivership**, and is not positioned to absorb the fiscal impact of the proposed charter school or (2) the charter school is **demonstrably** unlikely to serve the interests of the entire community in which the school will be located (i.e., the school would substantially undermine or duplicate existing district services or programs). However, these two criteria may be used to deny a proposed expansion of an existing charter school **constituting a material revision**. See **BP/AR 0420.4 - Charter School Authorization** for more information regarding the standards and criteria for initial charter authorizations and renewals.

Renewals shall be governed by the same standards and criteria that apply to new charter petitions as set forth in Education Code 47605. However, a charter renewal shall not be denied based on the fiscal impact of the charter school on the district or a finding that the charter school is **demonstrably** unlikely to serve the interests of the entire community in which the school is located, as described in Education Code 47605. (Education Code 47607)

The signature requirement for charter authorization petitions is not applicable to petitions for renewal. (Education Code 47607; **5 CCR 11966.4**)

Note: Pursuant to Education Code 47607.2, the review of the charter school's academic performance must be based on "verified data" from assessments and other indicators, **including in certain instances measures of postsecondary outcomes**, approved by SBE. In November 2020, SBE approved a list of valid and

CHARTER SCHOOL RENEWAL (continued)

reliable indicators of academic progress and postsecondary outcomes that may be used to demonstrate a charter school's academic performance. Such indicators are available on **the California Department of Education's CDE's** web site.

In determining whether to grant a charter renewal, the Board shall review both schoolwide performance and the performance of numerically significant student subgroups on the state and local indicators included in the California School Dashboard, giving greater weight to performance on measurements of academic performance. If the Dashboard indicators are not yet available for the most recently completed academic year before renewal, the Board shall consider verifiable data provided by the charter school related to the Dashboard indicators, such as data from the California Assessment of Student Performance and Progress, or any successor system, for the most recent academic year. The Board shall only consider data from sources adopted by SBE. (Education Code 47607, 47607.2)

Following the Board's review, a renewal of the charter petition may be granted in accordance with a three-tiered system based on school performance, as follows:

Note: Pursuant to Education Code 47607, as amended by **AB 130 SB 98 (Ch. 24, Statutes of 2020)**, the criteria described in item #1 below may be achieved for two of the **most recent years for which state data is available** ~~three years immediately~~ preceding the renewal **decision**, rather than for the two consecutive years immediately preceding the renewal, if the two consecutive years immediately preceding the renewal **decision** include the 2019-20 **or 2020-21** school year.

1. **Renewal of Five to Seven Years**

- a. A charter school that is not eligible for technical assistance pursuant to Education Code 47607.3 shall be granted renewal for a period of five to seven years when, for two consecutive years immediately preceding the renewal, or for two of the **most recent years for which state data is available** ~~three years immediately~~ preceding the renewal **if the two consecutive years immediately preceding the renewal decision include the 2019-20 or 2020-21 school year,** ~~for any renewal submitted in the 2020-21 or 2021-22 school year,~~ the charter school achieved either of the following: (Education Code 47607)
 - (1) Received the two highest performance levels schoolwide on all the state indicators included in the Dashboard for which the charter school receives performance levels, provided the charter school has schoolwide performance levels on at least two measurements of academic performance per year in each of the two years
 - (2) For all measurements of academic performance, received performance levels schoolwide that are the same or higher than the state average

CHARTER SCHOOL RENEWAL (continued)

and, for a majority of numerically significant student subgroups performing statewide below the state average in each respective year, received performance levels that are higher than the state average, provided that the charter school has performance levels on at least two measurements of academic performance for at least two subgroups

- b. If the charter school satisfies the above criteria, it shall only be required to update the renewal petition to include a reasonably comprehensive description of any new requirement of charter schools enacted into law after the charter was originally granted or last renewed and, as necessary, to reflect the current program offered by the charter school. (Education Code 47607)
2. Renewal of Five Years
 - a. A renewal shall be granted for five years if clear and convincing evidence, demonstrated by verified data, shows either of the following: (Education Code 47607.2)
 - (1) Measurable increases in academic achievement, as defined by at least one year's progress for each year in school
 - (2) Strong postsecondary outcomes, as defined by college enrollment, persistence, and completion rates equal to similar peers
 - b. For any such charter school, the Board may deny the renewal petition **only** upon making written factual findings that the charter school failed to meet or make sufficient progress toward meeting standards that provide a benefit to students at the school, that the closure of the charter school is in the best interest of students, and that the Board's decision provided greater weight to performance on measurements of academic performance. (Education Code 47607.2)

Note: Education Code 47607.2, as amended by **AB 130 SB 98**, authorizes the Board to deny renewal of a charter if the criteria described in item #3 below apply in two of the **most recent years for which state data is available three years immediately** preceding the renewal **decision**, rather than for two consecutive years immediately preceding the renewal **decision**, if the two consecutive years immediately preceding the renewal include the 2019-20 **or 2020-21** school year.

3. Denial/Two-Year Renewal
 - a. The Board shall generally not renew a charter if, for two consecutive years immediately preceding the renewal decision, or for two of the **three most recent** years **for which state data is available** immediately preceding the

CHARTER SCHOOL RENEWAL (continued)

renewal **if the two consecutive years immediately preceding the renewal decision include the 2019-20 or 2020-21 school year, for any renewal submitted in the 2020-21 or 2021-22 school year,** either of the following applies: (Education Code 47607.2)

- (1) The charter school has received the two lowest performance levels schoolwide on all the state indicators included in the Dashboard for which it receives performance levels, provided the charter school has schoolwide performance levels on at least two measurements of academic performance per year in each of the two years
 - (2) For all measurements of academic performance, the charter school has received performance levels schoolwide that are the same or lower than the state average and, for a majority of numerically significant student subgroups performing statewide below the state average in each respective year, received performance levels that are lower than the state average, provided that the charter school has performance levels on at least two measurements of academic performance for at least two subgroups
- b. However, the Board may grant a two-year renewal to any such charter school if the Board makes written factual findings, setting forth specific facts to support the findings, that: (Education Code 47607.2)
- (1) The charter school is taking meaningful steps to address the underlying cause(s) of low performance, and those steps are reflected, or will be reflected, in a written plan adopted by the governing body of the charter school.
 - (2) There is clear and convincing evidence, demonstrated by verified data, showing achievement of the criteria specified in item #2a above

In addition to all the grounds stated above for denial of a charter renewal, the Board may deny renewal of a charter upon a finding that the school is demonstrably unlikely to successfully implement the program set forth in the petition due to substantial fiscal or governance factors or a finding that the school is not serving all students who wish to attend. When denying a charter renewal for either of these reasons, the Board shall provide the charter school at least 30 days' notice of the alleged violation and a reasonable opportunity to cure the violation, including the submission of a proposed corrective action plan. The Board may deny the renewal for these reasons only upon a finding that either the corrective action

CHARTER SCHOOL RENEWAL (continued)

proposed by the charter school has been unsuccessful or that the violations are sufficiently severe and pervasive as to render a corrective action plan unviable. Any finding that a school is not serving all students who wish to attend shall specifically identify the evidence supporting the finding. (Education Code 47607)

Note: Charter schools that serve high-risk students may qualify for the state's Dashboard Alternative School Status (DASS) program, which uses modified methods of measurement for accountability indicators when appropriate. Charter schools that participate in the DASS are subject to the following criteria specified in Education Code 47607.

A charter school that qualifies for the state's Dashboard Alternative School Status shall not be subject to any of the above criteria. Instead, in determining whether to grant a charter renewal for such a charter school, the Board shall consider, in addition to the charter school's performance on the state and local indicators included in the Dashboard, the charter school's performance on alternative metrics applicable to the charter school based on the student population served. The Board shall meet with the charter school during the first year of the charter school's term to mutually agree to discuss alternative metrics to be considered and shall notify the charter school of the alternative metrics to be used within 30 days of this meeting. The Board may deny a charter renewal only upon making written findings, setting forth specific facts to support the findings, that the closure of the charter school is in the best interest of students. (Education Code 47607)

Timelines for Board Action

Note: State law does not expressly provide a timeline for a public hearing on the renewal petition or for the Board's final decision on the renewal. However, pursuant to Education Code 47607, renewals are generally subject to the same standards and criteria applicable to initial charter authorizations, as specified in Education Code 47605. The following section reflects the timelines established for initial charter authorizations.

Within 60 days of receiving the renewal petition, the Board shall hold a public hearing to review documentation submitted by the charter school, determine the level of support for the petition, and obtain public input. A petition is deemed received on the day the petitioner submits a petition to the district office, along with a signed certification that the petitioner deems the petition to be complete. (Education Code 47605)

The Board shall either grant or deny the charter renewal within 90 days of receiving the petition. The date may be extended by an additional 30 days if both the petitioner and the Board agree to the extension. (Education Code 47605)

At least 15 days before the public hearing at which the Board will grant or deny the charter petition, the Board shall publish all staff recommendations and recommended findings

CHARTER SCHOOL RENEWAL (continued)

regarding the petition. During the public hearing, petitioners shall have equal time and opportunity to present evidence and testimony to respond to the staff recommendations and findings. (Education Code 47605)

Note: Though 5 CCR 11966.4 provides that an "automatic renewal" results when the Board does not make a written factual finding on which a denial may be based within 60 days of receiving the renewal petition, the timelines specified in Education Code 47605 and described above should be followed, as they supersede the inconsistent regulation. The district should consult legal counsel in the event of a question regarding the timelines.

If the Board fails to make a written factual finding when required for denial of the petition pursuant to the section "Criteria for Granting or Denying Renewal" above within the required time period, the absence of a written factual finding shall be deemed an approval of the renewal petition. ~~(5 CCR 11966.4)~~

The Superintendent or designee shall provide notification to **the California Department of Education CDE**, within 10 calendar days of the Board's action, whenever a renewal of the charter is granted or denied. (Education Code 47604.32; 5 CCR 11962.1)

If the Board denies a renewal petition, the charter school may submit its application for renewal to the County Board **of Education** within 30 days of the Board's written factual findings supporting the denial. (Education Code 47605, 47607.5)

School Closure

If a charter is not renewed and the charter school ceases operation, the school closure procedures specified in the charter in accordance with Education Code 47605 and 5 CCR 11962 shall be implemented. (Education Code 47604.32, 47605)

*Legal Reference:*EDUCATION CODE

47600-47616.7 Charter Schools Act of 1992

52052 Definition of numerically significant student subgroup

56145-56146 Special education services in charter schools

60600-60649 Assessment of academic achievement

CODE OF REGULATIONS, TITLE 5

11962-11962.1 Definitions

11966.4 Submission of charter renewal petition

11966.5 Charter petitions that have not been renewed; submission to county board of education

UNITED STATES CODE, TITLE 20~~7223-7225 Charter schools~~ 7221-7221j **Expanding opportunity through quality charter schools**

Management Resources: (see next page)

CHARTER SCHOOL RENEWAL (continued)

Management Resources:

CSBA PUBLICATIONS

~~The Role of the Charter School Authorizer, Online Course~~

Charter Schools: A Guide for Governance Teams, rev. June 2021 2016

WEB SITES

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

California Charter Authorizing Professionals: <https://calauthorizers.org>

California Charter Schools Association: <https://www.ccsa.org>

California Department of Education, Charter Schools: <http://www.cde.ca.gov/sp/ch>

National Association of Charter School Authorizers: <https://www.qualitycharters.org>

U.S. Department of Education: <http://www.ed.gov>

(3/20 3/21) 12/21

CSBA Sample Board Policy

Community Relations

BP 1312.3(a)

UNIFORM COMPLAINT PROCEDURES

Note: To address prohibited discrimination and violations of state and federal laws governing educational programs, 5 CCR 4621 **mandates** districts to adopt uniform complaint procedures (UCP) consistent with the state's complaint procedures specified in 5 CCR 4600-4670. **Additionally, Education Code 52075 mandates districts to adopt policies and procedures implementing the use of UCP to investigate and resolve complaints alleging noncompliance with requirements related to the local control and accountability plan, and Education Code 8212, as renumbered by AB 131 (Ch. 116, Statutes of 2021) mandates districts to adopt policies and procedures for resolving complaints regarding specified health and safety issues in license-exempt California State Preschool Programs (CSPP). Furthermore, a number of federal civil rights statutes and their implementing regulations mandate districts to adopt policies and procedures for the prompt and equitable resolution of complaints of unlawful discrimination (such as discriminatory harassment, intimidation, or bullying). For example, districts are mandated pursuant to 28 CFR 35.107 to adopt policy and procedures to address discrimination on the basis of disability, while districts that receive federal financial assistance are mandated pursuant to 34 CFR 106.8 and 34 CFR 110.25 to adopt policies and procedures to address discrimination on the basis of sex and age. See the section "Complaints Subject to UCP" below for The following policy contains a list of programs and activities subject to these procedures pursuant to state law; See the section "Complaints Subject to UCP", below.**

The California Department of Education (CDE) monitors district programs and operations for compliance with these requirements through its Federal Program Monitoring (FPM) process. The FPM consists of a review of (1) written district policies and procedures for required statements, including prohibition of discrimination (such as discriminatory harassment, intimidation, and bullying) against students pursuant to Education Code 234.1; and (2) records of required activities, such as annual notification provided to students, parents/guardians, employees, and other school community members.

The U.S. Department of Education's Office for Civil Rights (OCR) enforces federal anti-discrimination laws, including Title II of the Americans with Disabilities Act (42 USC 12101-12213), Title VI of the Civil Rights Act of 1964 (42 USC 2000d-2000e-17), Title IX of the Education Amendments Act of 1972 (20 USC 1681-1688), Section 504 of the Rehabilitation Act of 1973 (29 USC 794), and the Age Discrimination Act of 1975 (42 USC 6101-6107). Whether a complaint of sexual harassment is addressed through the UCP or the federal Title IX complaint procedures adopted pursuant to 34 CFR 106.44-106.45, as added by 85 Fed. Reg. 30026, is dependent on whether the alleged conduct meets the more stringent federal definition or the state definition of sexual harassment. See the **section "Non-UCP Complaints" below, the** accompanying administrative regulation, BP/AR **5145.7 5147** - Sexual Harassment, and AR 5145.71 - Title IX Sexual Harassment Complaint Procedures.

The following policy and accompanying administrative regulation reflect all components required by law, 5 CCR 4600-4670, as amended by Register 2020, No. 21, and the **2021-22 2020-21** FPM instrument. Additional details provided herein may help districts during a compliance check by CDE or in the event that a CDE or OCR investigation occurs.

The Governing Board recognizes that the district has the primary responsibility to ensure compliance with applicable state and federal laws and regulations governing educational programs. The Board encourages **the** early resolution of complaints whenever possible. To

UNIFORM COMPLAINT PROCEDURES (continued)

resolve complaints which may require a more formal process, the Board adopts the uniform system of complaint processes specified in 5 CCR 4600-4670 and the accompanying administrative regulation.

Complaints Subject to UCP

Note: The FPM process includes a review of a district's policies and procedures to determine whether all district programs and activities that are subject to the UCP, as listed in the FPM instrument, are addressed. Items #1-23 list all programs and activities identified in the FPM instrument. According to CDE, the district's policy must list all such programs and activities and, at the district's discretion, may add a paragraph below the list stating the UCP programs and activities that are implemented in the district.

For further information regarding requirements for the following programs and activities, see the **law cited and/or** related CSBA policy and/or administrative regulation.

The district's uniform complaint procedures (UCP) shall be used to investigate and resolve complaints regarding the following programs and activities:

1. Accommodations for pregnant and parenting students (Education Code 46015)

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

2. Adult education programs (Education Code 8500-8538, 52334.7, 52500-52617)

(cf. 6200 - Adult Education)

3. After School Education and Safety programs (Education Code 8482-8484.65)

(cf. 5148.2 - Before/After School Programs)

4. Agricultural career technical education (Education Code 52460-52462)

5. Career technical and technical education and career technical and technical training programs (Education Code 52300-52462)

(cf. 6178 - Career Technical Education)

(cf. 6178.1 - Work-Based Learning)

6. Child care and development programs (Education Code 8200-**8488 8498**)

(cf. 5148 - Child Care and Development)

7. Compensatory education (Education Code 54400)

(cf. 6171 - Title I Programs)

UNIFORM COMPLAINT PROCEDURES (continued)

8. Consolidated categorical aid programs (Education Code 33315; 34 CFR 299.10-299.12)
9. Course periods without educational content, ~~when students in grades 9-12 are assigned to such courses more than one week in any semester or in a course the student has previously satisfactorily completed, unless specified conditions are met~~ (Education Code 51228.1-51228.3)

(cf. 6152 - Class Assignment)

10. Discrimination, harassment, intimidation, or bullying in district programs and activities, including in those programs or activities funded directly by or that receive or benefit from any state financial assistance, based on ~~a the~~ person's actual or perceived characteristics of race or ethnicity, color, ancestry, nationality, national origin, immigration status, ethnic group identification, age, religion, marital status, pregnancy, parental status, physical or mental disability, medical condition, sex, sexual orientation, gender, gender identity, gender expression, or genetic information, or any other characteristic identified in Education Code 200 or 220, Government Code 11135, or Penal Code 422.55, or based on the person's association with a person or group with one or more of these actual or perceived characteristics (5 CCR 4610)

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

(cf. 5145.3 - Nondiscrimination/Harassment)

(cf. 5145.7 - Sexual Harassment)

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

11. Educational and graduation requirements for students in foster care, homeless students, students from military families, **and** students formerly in a juvenile court school, ~~migrant students, and immigrant students participating in a newcomer program~~ (Education Code 48645.7, 48853, 48853.5, 49069.5, 51225.1, 51225.2)

(cf. 6173 - Education for Homeless Children)

(cf. 6173.1 - Education for Foster Youth)

(cf. 6173.2 - Education of Children of Military Families)

(cf. 6173.3 - Education for Juvenile Court School Students)

12. Every Student Succeeds Act (Education Code 52059.5; 20 USC 6301 et seq.)

13. Local control and accountability plan (Education Code 52075)

(cf. 0460 - Local Control and Accountability Plan)

14. Migrant education (Education Code 54440-54445)

(cf. 6175 - Migrant Education Program)

UNIFORM COMPLAINT PROCEDURES (continued)

15. Physical education instructional minutes (Education Code 51210, 51222, 51223)

(cf. 6142.7 - Physical Education and Activity)

16. Student fees (Education Code 49010-49013)

(cf. 3260 - Fees and Charges)

17. Reasonable accommodations to a lactating student (Education Code 222)

18. Regional occupational centers and programs (Education Code 52300-52334.7)

(cf. 6178.2 - Regional Occupational Center/Program)

19. School plans for student achievement as required for the consolidated application for specified federal and/or state categorical funding (Education Code 64001)

(cf. 0420 - School Plans/Site Councils)

20. School safety plans (Education Code 32280-32289)

(cf. 0450 - Comprehensive Safety Plan)

21. School site councils as required for the consolidated application for specified federal and/or state categorical funding (Education Code 65000)

(cf. 0420 - School Plans/Site Councils)

22. State preschool programs (Education Code ~~8235-8239.4~~ **8207-8225**)

(cf. 5148.3 - Preschool/Early Childhood Education)

Note: Pursuant to Education Code ~~8235.5~~ **8212**, as renumbered by AB 131, and CDE's ~~2021-22 2020-21~~ FPM instrument, the district must use the UCP, with modifications as necessary, to resolve complaints alleging deficiencies **related to health and safety issues** in license-exempt **CSPPs California State Preschool Programs** **related to health and safety issues**.

Pursuant to 5 CCR 4610, such complaints must be addressed through the procedures described in 5 CCR 4690-4694, as added by Register 2020, No. 21. See the section "Health and Safety Complaints in License-Exempt Preschool Programs" in the accompanying administrative regulations.

23. State preschool health and safety issues in license-exempt programs (Education Code **8212 8235.5**)

UNIFORM COMPLAINT PROCEDURES (continued)

Note: 5 CCR 4621 **mandates** that district policy ensure that complainants are protected from retaliation as specified in item #24 below.

24. Any complaint alleging retaliation against a complainant or other participant in the complaint process or anyone who has acted to uncover or report a violation subject to this policy
25. Any other state or federal educational program the Superintendent of Public Instruction or designee deems appropriate

Note: 5 CCR 4631 authorizes the district to utilize alternative dispute resolution (ADR) methods, including mediation, to resolve complaints before initiating a formal investigation. However, the district should ensure that any ADR it uses, particularly "in-person ADR," is appropriate for the particular situation. For example, in some instances (e.g., sexual assault), face-to-face mediation should not be used, even if all parties voluntarily agree, given the risk that a student might feel pressured to "voluntarily" agree to it. **Districts may not offer or facilitate an informal resolution process to resolve allegations that an employee sexually harassed a student; see AR 5145.71 - Title IX Sexual Harassment Complaint Procedures.**

The following **optional** paragraph provides for a neutral mediator and should be revised to reflect district practice.

The Board recognizes that alternative dispute resolution (ADR) can, depending on the nature of the allegations, offer a process for resolving a complaint in a manner that is acceptable to all parties. An ADR process such as mediation may be offered to resolve complaints that involve more than one student and no adult. However, mediation shall not be offered or used to resolve any complaint involving sexual assault or where there is a reasonable risk that a party to the mediation would feel compelled to participate. The Superintendent or designee shall ensure that the use of ADR is consistent with state and federal laws and regulations.

Note: The following paragraph is **mandated** pursuant to 5 CCR 4621. Appropriate disclosure will vary in each case depending on the facts and circumstances.

The district shall protect all complainants from retaliation. In investigating complaints, the confidentiality of the parties involved shall be protected as required by law. For any complaint alleging retaliation or unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), the Superintendent or designee shall keep the identity of the complainant, and/or the subject of the complaint if different from the complainant, confidential when appropriate and as long as the integrity of the complaint process is maintained.

(cf. 4119.23/4219.23/4319.23 - Unauthorized Release of Confidential/Privileged Information)
(cf. 5125 - Student Records)
(cf. 9011 - Disclosure of Confidential/Privileged Information)

UNIFORM COMPLAINT PROCEDURES (continued)

When an allegation that is not subject to UCP is included in a UCP complaint, the district shall refer the non-UCP allegation to the appropriate staff or agency and shall investigate and, if appropriate, resolve the UCP-related allegation(s) through the district's UCP.

The Superintendent or designee shall provide training to district staff to ensure awareness and knowledge of current law and requirements related to UCP, including the steps and timelines specified in this policy and the accompanying administrative regulation.

(cf. 4131 - Staff Development)

(cf. 4231 - Staff Development)

(cf. 4331 - Staff Development)

Note: It is important to maintain records of all UCP complaints and the investigations of those complaints. If the district is investigated by OCR or CDE, these are important documents in demonstrating that the district has complied with federal law, state law, and its own policies and regulations.

The Superintendent or designee shall maintain a record of each complaint and subsequent related actions, including steps taken during the investigation and all information required for compliance with 5 CCR 4631 and 4633.

(cf. 3580 - District Records)

Non-UCP Complaints

The following complaints shall not be subject to the district's UCP but shall be investigated and resolved by the specified agency or through an alternative process:

1. Any complaint alleging child abuse or neglect shall be referred to the County Department of Social Services Protective Services Division or the appropriate law enforcement agency. (5 CCR 4611)

(cf. 5141.4 - Child Abuse Prevention and Reporting)

2. Any complaint alleging health and safety violations by a child development program shall, for licensed facilities, be referred to Department of Social Services. (5 CCR 4611)

3. **Any complaint alleging that a student, while in an education program or activity in which the district exercises substantial control over the context and respondent, was subjected to sexual harassment as defined in 34 CFR 106.30 shall be addressed through the federal Title IX complaint procedures adopted pursuant to 34 CFR 106.44-106.45, as specified in AR 5145.71 - Title IX Sexual Harassment Complaint Procedures.**

UNIFORM COMPLAINT PROCEDURES (continued)

Note: Complaints of employment discrimination are not subject to the UCP. Instead, pursuant to 2 CCR 11023, the district must establish an impartial and prompt process for addressing such complaints. In addition, 5 CCR 4611 requires that employment discrimination complaints be referred to the Department of Fair Employment and Housing (~~DFEH~~). See AR 4030 - Nondiscrimination in Employment for applicable complaint procedures.

- 43.** Any complaint alleging employment discrimination or harassment shall be investigated and resolved by the district in accordance with the procedures specified in AR 4030 - Nondiscrimination in Employment, including the right to file the complaint with the California Department of Fair Employment and Housing.

Note: 5 CCR 4610, as amended by Register 2020, No. 21, limits the applicability of the UCP for complaints regarding special education and child nutrition, as provided in ~~items #4-6~~ **Items #5-7** below.

- 54.** Any complaint alleging a violation of a state or federal law or regulation related to special education, a settlement agreement related to the provision of a free appropriate public education (FAPE), ~~or failure or refusal to implement~~ a due process hearing order **to which the district is subject, or a physical safety concern that interferes with the district's provision of FAPE** shall be submitted to the California Department of Education (CDE) in accordance with AR 6159.1 - Procedural Safeguards and Complaints for Special Education. (5 CCR 3200-3205)

(cf. 6159.1 - Procedural Safeguards and Complaints for Special Education)

- 65.** Any complaint alleging noncompliance of the district's food service program with laws regarding meal counting and claiming, reimbursable meals, eligibility of children or adults, or use of cafeteria funds and allowable expenses shall be filed with or referred to CDE in accordance with BP 3555 - Nutrition Program Compliance. (5 CCR 15580-15584)
- 76.** Any allegation of discrimination based on race, color, national origin, sex, age, or disability in the district's food service program shall be filed with or referred to the U.S. Department of Agriculture in accordance with BP 3555 - Nutrition Program Compliance. (5 CCR 15582)

Note: Education Code 35186 requires the district to use UCP, with modifications, to investigate and resolve complaints related to the issues stated in the following paragraph (i.e., "Williams complaints"). Because Education Code 35186 sets forth different timelines for investigation and resolution of these kinds of complaints than the timelines specified in law for other uniform complaints, CDE has created a separate uniform complaint process for the Williams complaints. See AR 1312.4 - Williams Uniform Complaint Procedures for the separate procedure.

- 87.** Any complaint related to sufficiency of textbooks or instructional materials, emergency or urgent facilities conditions that pose a threat to the health or safety of

UNIFORM COMPLAINT PROCEDURES (continued)

students or staff, or teacher vacancies and misassignments shall be investigated and resolved in accordance with AR 1312.4 - Williams Uniform Complaint Procedures. (Education Code 35186)

(cf. 1312.4 - Williams Uniform Complaint Procedures)

Legal Reference:

EDUCATION CODE

200-262.4 Prohibition of discrimination
8200-~~8488~~ ~~8498~~ Child care and development programs
8500-8538 Adult basic education
18100-18203 School libraries
32280-32289.5 School safety plan, uniform complaint procedures
35186 Williams uniform complaint procedures
46015 Parental leave for students
48645.7 Juvenile court schools
48853-48853.5 Foster youth
48985 Notices in language other than English
49010-49014 Student fees
49060-49079 Student records, especially:
49069.5 Records of foster youth
49490-49590 Child nutrition programs
49701 Interstate Compact on Educational Opportunity for Military Children
51210 Courses of study grades 1-6
51222 Physical education, secondary schools
51223 Physical education, elementary schools
51225.1-51225.2 Foster youth, homeless children, former juvenile court school students, military-connected students, migrant students, and newly arrived immigrant students; course credits; graduation requirements
51226-51226.1 Career technical education
51228.1-51228.3 Course periods without educational content
52059.5 Statewide system of support
52060-52077 Local control and accountability plan, especially:
52075 Complaint for lack of compliance with local control and accountability plan requirements
52300-52462 Career technical education
52500-~~52617~~ ~~52616.24~~ Adult schools
54400-54425 Compensatory education programs
54440-54445 Migrant education
54460-54529 Compensatory education programs
59000-59300 Special schools and centers
64000-64001 Consolidated application process; school plan for student achievement
65000-65001 School site councils

GOVERNMENT CODE
11135 Nondiscrimination in programs or activities funded by state
12900-12996 Fair Employment and Housing Act

Legal Reference continued: (see next page)

UNIFORM COMPLAINT PROCEDURES (continued)

Legal Reference: (continued)

HEALTH AND SAFETY CODE

1596.792 California Child Day Care Act; general provisions and definitions

1596.7925 California Child Day Care Act; health and safety regulations

PENAL CODE

422.55 Hate crime; definition

422.6 Interference with constitutional right or privilege

CODE OF REGULATIONS, TITLE 2

11023 Harassment and discrimination prevention and correction

CODE OF REGULATIONS, TITLE 5

3200-3205 Special education compliance complaints

4600-4670 Uniform complaint procedures

4680-4687 Williams uniform complaint procedures

4690-4694 Complaints regarding health and safety issues in license-exempt preschool programs

4900-4965 Nondiscrimination in elementary and secondary education programs

15580-15584 Child nutrition programs complaint procedures

UNITED STATES CODE, TITLE 20

1221 Application of laws

1232g Family Educational Rights and Privacy Act

1681-1688 Title IX of the Education Amendments of 1972

6301-6576 Title I Improving the Academic Achievement of the Disadvantaged

6801-7014 Title III language instruction for limited English proficient English Learners and immigrant students

UNITED STATES CODE, TITLE 29

794 Section 504 of Rehabilitation Act of 1973

UNITED STATES CODE, TITLE 42

2000d-2000e-17 Title VI and Title VII Civil Rights Act of 1964, as amended

2000h-2-2000h-6 Title IX of the Civil Rights Act of 1964

6101-6107 Age Discrimination Act of 1975

11431-11435 McKinney-Vento Homeless Assistance Act

12101-12213 Title II equal opportunity for individuals with disabilities

CODE OF FEDERAL REGULATIONS, TITLE 28

35.107 Nondiscrimination on basis of disability; complaints

CODE OF FEDERAL REGULATIONS, TITLE 34

99.1-99.67 Family Educational Rights and Privacy Act

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

104.7 Designation of responsible employee for Section 504

106.1-106.82 Nondiscrimination on the basis of sex in education programs, especially:

106.8 Designation of responsible employee and adoption of grievance procedures for Title IX

106.9 Notification of nondiscrimination on basis of sex

106.30 Definitions

106.44 Response to notice of sexual harassment

106.45 Titles IX sexual harassment complaint procedures

110.25 Notification of nondiscrimination on the basis of age

Management Resources: (see next page)

UNIFORM COMPLAINT PROCEDURES (continued)

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Sample UCP Board Policies and Procedures

Uniform Complaint Procedure 2021-22 ~~2020-21~~ Program Instrument

Sample UCP Board Policies and Procedures

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

Questions and Answers on the Title IX Regulations on Sexual Harassment, July 2021

Part I: Questions and Answers Regarding the Department's Title IX Regulations, January 2021

Dear Colleague Letter, September 22, 2017

Dear Colleague Letter: Title IX Coordinators, April 2015

Dear Colleague Letter: Responding to Bullying of Students with Disabilities, October 2014

Dear Colleague Letter: Harassment and Bullying, October 2010

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

Revised Sexual Harassment Guidance: Harassment of Students by School Employees, Other Students, or Third Parties, January 2001

U.S. DEPARTMENT OF JUSTICE PUBLICATIONS

Guidance to Federal Financial Assistance Recipients Regarding Title VI Prohibition Against National Origin Discrimination Affecting Limited English Proficient Persons, 2007 ~~2002~~

WEB SITES

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

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

California Department of Fair Employment and Housing: <https://www.dfeh.ca.gov>

California Department of Social Services: <https://www.cdss.ca.gov>

Student Privacy Policy Office: <http://www2.ed.gov/about/offices/list/oepdp/sppo>

U.S. Department of Agriculture: <https://www.usda.gov>

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

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

(5/20 12/20) 12/21

CSBA Sample Administrative Regulation

Community Relations

AR 1312.3(a)

UNIFORM COMPLAINT PROCEDURES

Note: 5 CCR 4621 **mandates** that the district's uniform complaint procedures (UCP) be consistent with the procedures of 5 CCR 4600-4670. Additionally, Education Code 52075 **mandates** districts to adopt policies and procedures implementing the use of UCP to investigate and resolve complaints alleging noncompliance with requirements related to the local control and accountability plan (LCAP), and Education Code ~~8235.5~~ **8212, as renumbered by AB 131 (Ch. 116, Statutes of 2021)** **mandates** districts to adopt policies and procedures for resolving complaints regarding specified health and safety issues in license-exempt California State Preschool Programs (CSPP). Furthermore, a number of federal civil rights statutes and their implementing regulations **mandate** districts to adopt policies and procedures for the prompt and equitable resolution of complaints of unlawful discrimination, harassment, intimidation, or bullying. For example, all districts are **mandated** pursuant to 28 CFR 35.107 to adopt policy and procedures to address discrimination on the basis of disability, while districts that receive federal financial assistance are **mandated** pursuant to 34 CFR 106.8 and 34 CFR 110.25 to adopt policies and procedures to address discrimination on the basis of sex and age. Some of the factors considered by the U.S. Department of Education's Office for Civil Rights (OCR) when determining whether a district's procedures are "prompt and equitable" are addressed throughout the following administrative regulation.

Apart from these mandates, state law authorizes the use of UCP to resolve complaints of noncompliance with laws related to the development of a school plan for student achievement and the establishment of school site councils; accommodations for pregnant and parenting students; prohibition against the charging of student fees; educational rights of foster youth, homeless students, former juvenile court school students, children of military families, migrant students, and students participating in a newcomer program for newly arrived immigrants; assignment of students to courses without educational content; and physical education instructional minutes. See the section "Complaints Subject to UCP" in the accompanying Board policy.

Except as ~~the Governing Board~~ may otherwise **be** specifically provided **d** in other district policies, these uniform complaint procedures (UCP) shall be used to investigate and resolve only the complaints specified in the accompanying Board policy.

(cf. 1312.1 - Complaints Concerning District Employees)

(cf. 1312.2 - Complaints Concerning Instructional Materials)

(cf. 1312.4 - Williams Uniform Complaint Procedures)

(cf. 4030 - Nondiscrimination in Employment)

Compliance Officers

Note: 5 CCR 4621 **mandates** the district to identify in its policies and procedures the person(s), position(s), or unit(s) responsible for ensuring compliance with applicable state and federal laws and regulations governing educational programs, including the receiving and investigating of complaints alleging unlawful discrimination, harassment, intimidation, or bullying and retaliation. During its Federal Program Monitoring (FPM) process, California Department of Education (CDE) staff will check to ensure that the district's procedures list the specific title(s) of the employee(s) responsible for receiving and investigating complaints. Districts should identify the specific title(s) of the compliance officer(s) in the space provided below. If a district identifies multiple compliance officers, it is recommended that one be designated the lead compliance officer.

UNIFORM COMPLAINT PROCEDURES (continued)

The following paragraph specifies that the compliance officer will be the same person designated to serve as the Title IX Coordinator for addressing complaints of sexual harassment pursuant to AR 5145.7 - Sexual Harassment and AR 5145.71 - Title IX Sexual Harassment Complaint Procedures. Districts may modify this regulation to designate different district employees to serve these functions.

The district designates the individual(s), position(s), or unit(s) identified below as responsible for **receiving, coordinating, and investigating the district's response to** complaints and for complying with state and federal civil rights laws. The individual(s), position(s), or unit(s) also serve as the compliance officer(s) specified in AR 5145.3 - Nondiscrimination/Harassment responsible for handling complaints regarding unlawful discrimination, harassment, intimidation, or bullying and in AR 5145.7 - Sexual Harassment for handling complaints regarding sexual harassment. ~~The compliance officer(s) shall receive and coordinate the investigation of complaints and shall ensure district compliance with law.~~

(cf. 5145.3 - Nondiscrimination/Harassment)

(cf. 5145.7 - Sexual Harassment)

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

Superintendent or Designee
River Delta USD – District Office
445 Montezuma Street
Rio Vista, CA 94571
(707) 374-1700
Contactus@rdusd.org

Note: The following paragraph is for use by districts that have designated more than one compliance officer.

The compliance officer who receives a complaint may assign another compliance officer to investigate and resolve the complaint. The compliance officer shall promptly notify the complainant and respondent if another compliance officer is assigned to the complaint.

In no instance shall a compliance officer be assigned to a complaint in which the compliance officer has a bias or conflict of interest that would prohibit the fair investigation or resolution of the complaint. Any complaint against a compliance officer or that raises a concern about the compliance officer's ability to investigate the complaint fairly and without bias shall be filed with the Superintendent or designee who shall determine how the complaint will be investigated.

UNIFORM COMPLAINT PROCEDURES (continued)

Note: 5 CCR 4621 **mandates** that the district's policy requires employees responsible for compliance and/or for investigating and resolving complaints to be knowledgeable about the laws and programs at issue in the complaints they are assigned. ~~OCR requires that the compliance officer(s) involved in implementing discrimination complaint procedures be knowledgeable about the procedures and be able to explain them to parents/guardians and students.~~ Compliance officers must also have training or experience in handling discrimination complaints, including appropriate investigative techniques and understanding of the applicable legal standards.

The Superintendent or designee shall ensure that employees assigned to investigate and resolve complaints receive training and are knowledgeable about the laws and programs at issue in the complaints to which they are assigned. Training provided to such employees shall cover current state and federal laws and regulations governing the program; applicable processes for investigating and resolving complaints, including those alleging unlawful discrimination, harassment, intimidation, or bullying; applicable standards for reaching decisions on complaints; and appropriate corrective measures. Assigned employees may have access to legal counsel as determined by the Superintendent or designee.

(cf. 4331 - Staff Development)

(cf. 9124 - Attorney)

The compliance officer or, if necessary, an appropriate administrator shall determine whether interim measures are necessary during an investigation and while the result is pending. If interim measures are determined to be necessary, the compliance officer or the administrator shall consult with the Superintendent, the Superintendent's designee, or, if appropriate, the site principal to implement one or more interim measures. The interim measures shall remain in place until the compliance officer determines that they are no longer necessary or until the district issues its final written decision, whichever occurs first.

Notifications

The district's UCP policy and administrative regulation shall be posted in all district schools and offices, including staff lounges and student government meeting rooms. (Education Code 234.1)

Note: During the FPM process, CDE staff will check to ensure that the district's policy contains a statement ensuring annual dissemination of notice of the district's UCP to the persons specified below.

In addition, the Superintendent or designee shall annually provide written notification of the district's UCP to students, employees, parents/guardians of district students, district advisory committee members, school advisory committee members, appropriate private school officials or representatives, and other interested parties. (5 CCR 4622)

(cf. 0420 - School Plans/Site Councils)

(cf. 1220 - Citizen Advisory Committees)

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

UNIFORM COMPLAINT PROCEDURES (continued)

(cf. 5145.6 - Parental Notifications)

Note: 5 CCR 4622 requires the district to include specified information in its annual UCP notice to students, parents/guardians, employees, and others. The following list reflects those required components and additional content of the notice listed in CDE's FPM instrument.

A sample of the annual notice is available through CDE's web site. It is the district's responsibility to update the notice as necessary to reflect new law.

The notice shall include:

1. A statement that the district is primarily responsible for compliance with federal and state laws and regulations, including those related to prohibition of unlawful discrimination, harassment, intimidation, or bullying against any protected group, and a list of all programs and activities that are subject to UCP as identified in the section "Complaints Subject to UCP" in the accompanying Board policy
2. The title of the position responsible for processing complaints, the identity of the person(s) currently occupying that position if known, and a statement that such persons will be knowledgeable about the laws and programs that they are assigned to investigate
3. A statement that a UCP complaint, except a complaint alleging unlawful discrimination, harassment, intimidation, or bullying, must be filed no later than one year from the date the alleged violation occurred
4. A statement that a UCP complaint alleging unlawful discrimination, harassment, intimidation, or bullying must be filed no later than six months from the date of the alleged conduct or the date the complainant first obtained knowledge of the facts of the alleged conduct
5. A statement that a student enrolled in a public school shall not be required to pay a fee for participation in an educational activity that constitutes an integral fundamental part of the district's educational program, including curricular and extracurricular activities

(cf. 3260 - Fees and Charges)

6. A statement that a complaint regarding student fees or the local control and accountability plan (LCAP) may be filed anonymously if the complainant provides evidence or information leading to evidence to support the complaint

(cf. 0460 - Local Control and Accountability Plan)

(cf. 3260 - Fees and Charges)

UNIFORM COMPLAINT PROCEDURES (continued)

7. A statement that the district will post a standardized notice of the educational **and graduation requirements** rights of foster youth, homeless students, **children of military families, and** former juvenile court school students now enrolled in the district, ~~children of military families, migrant students, and immigrant students enrolled in a newcomer program,~~ as specified in Education Code **48645.7**, 48853, 48853.5, 49069.5, 51225.1, and 51225.2, and the complaint process

(cf. 6173 - Education for Homeless Children)

(cf. 6173.1 - Education for Foster Youth)

(cf. 6173.2 - Education of Children of Military Families)

(cf. 6173.3 - Education for Juvenile Court School Students)

(cf. 6175 - Migrant Education Program)

8. A statement that complaints will be investigated in accordance with the district's UCP and a written decision will be sent to the complainant within 60 days from the receipt of the complaint, unless this time period is extended by written agreement of the complainant
9. A statement that, for programs within the scope of the UCP as specified in the accompanying Board policy, the complainant has a right to appeal the district's investigation report to the California Department of Education (CDE) by filing a written appeal, including a copy of the original complaint and the district's decision, within 30 calendar days of receiving the district's decision
10. A statement advising the complainant of any civil law remedies, including, but not limited to, injunctions, restraining orders, or other remedies or orders that may be available under state or federal laws prohibiting discrimination, harassment, intimidation, or bullying, if applicable
11. A statement that copies of the district's UCP are available free of charge

Note: The following paragraph may be modified to reflect district practice. Pursuant to Education Code 221.61, **a districts and district school** are required to post information related to Title IX on their web sites, including specified information about complaint procedures under Title IX. See AR 5145.3 - Nondiscrimination/Harassment. A **school or** district that does not maintain a web site may comply by posting the information on the web site of its **district or** county office of education **(COE), however a school, district, or COE is not required to establish a web site if it does not maintain one.** A comprehensive list of rights based on the provisions of the federal regulations implementing Title IX can be found in Education Code 221.8. ~~In addition, in its April 2015 Dear Colleague Letter: Title IX Coordinators, OCR recommends that districts use web posting and social media to disseminate their nondiscrimination notices, policies, and procedures and communicate current compliance officer(s)' contact information to students, parents/guardians, and employees.~~

UNIFORM COMPLAINT PROCEDURES (continued)

The annual notification, complete contact information of the compliance officer(s), and information related to Title IX as required pursuant to Education Code 221.6 shall be posted on the district **and district school** web sites and may be provided through district-supported social media, if available.

(cf. 1113 - District and School Web Sites)

(cf. 1114 - District-Sponsored Social Media)

Note: Both federal and state laws contain requirements for translation of certain information and documents. Title VI of the Civil Rights Act of 1964 requires districts to ensure meaningful access to their programs and activities by persons with limited English proficiency. OCR has interpreted this to require that, whenever information is provided to parents/guardians, districts must notify limited-English-proficient (LEP) parents/guardians in a language other than English in order to be adequate. OCR enforces this requirement consistent with the Department of Justice's **2007 2002** Guidance to Federal Financial Assistance Recipients Regarding Title VI Prohibition Against National Origin Discrimination Affecting Limited English Proficient Persons. Under the Guidance, a recipient of federal funds has an obligation to provide language assistance to LEP individuals based on the balancing of four factors: (1) the number or proportion of LEP individuals likely to encounter the program, (2) the frequency with which LEP individuals come in contact with the program, (3) the nature and importance of the services provided by the program, and (4) the resources available to the recipient. State law is more specific than federal law: Education Code 48985 requires translation of certain information and documents if 15 percent or more of students enrolled in the school speak a single primary language other than English.

The Superintendent or designee shall ensure that all students and parents/guardians, including students and parents/guardians with limited English proficiency, have access to the relevant information provided in the district's policy, regulation, forms, and notices concerning the UCP.

If 15 percent or more of students enrolled in a particular district school speak a single primary language other than English, the district's UCP policy, regulation, forms, and notices shall be translated into that language, in accordance with Education Code 234.1 and 48985. In all other instances, the district shall ensure meaningful access to all relevant UCP information for parents/guardians with limited English proficiency.

Filing of Complaints

Note: Complaints filed under UCP may be filed directly with a compliance officer or with any site administrator not designated as a compliance officer. For example, acts of unlawful discrimination, harassment, intimidation, or bullying may initially be reported to a principal. See AR 5145.3 - Nondiscrimination/Harassment and AR 5145.7 - Sexual Harassment. If a site administrator not designated as a compliance officer receives a UCP complaint, the site administrator must notify a compliance officer. A district may also establish a site-level process for receiving informal reports about incidents for which a UCP complaint may be filed and notifying students and parents/guardians of their right to file a UCP complaint. Any site-level process established by a district should be in writing and distributed in the same manner as the grievance procedures listed herein with an explanation of how it interacts with the UCP complaint process.

UNIFORM COMPLAINT PROCEDURES (continued)

The complaint shall be presented to the compliance officer who shall maintain a log of complaints received, providing each with a code number and a date stamp. **If a site administrator not designated as a compliance officer receives a complaint, the site administrator shall notify the compliance officer.**

All complaints shall be filed in writing and signed by the complainant. If a complainant is unable to put a complaint in writing due to conditions such as a disability or illiteracy, district staff shall assist in the filing of the complaint. (5 CCR 4600)

Complaints shall also be filed in accordance with the following rules, as applicable:

1. A complaint alleging district violation of applicable state or federal law or regulations governing the programs specified in the accompanying Board policy may be filed by any individual, public agency, or organization. (5 CCR **4600 4630**)

Note: Education Code 49013 and 52075 **mandate** districts to adopt procedures that allow for anonymous complaints to be filed when a district allegedly violates the prohibition against the charging of student fees or violates any requirement related to the LCAP.

2. Any complaint alleging noncompliance with law regarding the prohibition against student fees, deposits, and charges or any requirement related to the LCAP may be filed anonymously if the complaint provides evidence, or information leading to evidence, to support an allegation of noncompliance. A complaint about a violation of the prohibition against the charging of unlawful student fees may be filed with the principal of the school or with the Superintendent or designee.

Note: Pursuant to 5 CCR 4630, complaints related to the LCAP must be filed within a year of the date that the **County Superintendent of Schools, the** reviewing authority **for districts,** approves the district's LCAP. ~~Pursuant to Education Code 52070, the County Superintendent of Schools is the reviewing authority for district LCAPs.~~

3. A UCP complaint, except for a UCP complaint alleging unlawful discrimination, harassment, intimidation, or bullying, shall be filed no later than one year from the date the alleged violation occurred. For complaints related to the LCAP, the date of the alleged violation is the date when the County Superintendent of Schools approves the LCAP that was adopted by the **Governing** Board. (5 CCR 4630)
4. A complaint alleging unlawful discrimination, harassment, intimidation, or bullying may be filed only by a person who alleges having personally suffered unlawful discrimination, a person who believes that any specific class of individuals has been subjected to unlawful discrimination, or a duly authorized representative who alleges that an individual student has been subjected to discrimination, harassment, intimidation, or bullying. (5 CCR 4630)

UNIFORM COMPLAINT PROCEDURES (continued)

5. A complaint alleging unlawful discrimination, harassment, intimidation, or bullying shall be initiated no later than six months from the date that the alleged unlawful discrimination occurred, or six months from the date that the complainant first obtained knowledge of the facts of the alleged unlawful discrimination. The time for filing may be extended for up to 90 days by the Superintendent or designee for good cause upon written request by the complainant setting forth the reasons for the extension. (5 CCR 4630)
6. When a complaint alleging unlawful discrimination, harassment, intimidation, or bullying is filed anonymously, the compliance officer shall pursue an investigation or other response as appropriate, depending on the specificity and reliability of the information provided and the seriousness of the allegation.

Note: ~~OCR's Revised Sexual Harassment Guidance indicates that if a complainant in a sexual harassment case requests that the complainant's name or that of the victim not be revealed to the alleged perpetrator or asks that the complaint not be pursued, the district should first inform the complainant that honoring the request may limit its ability to respond and pursue disciplinary action against the alleged perpetrator. The OCR publication acknowledges that situations may exist in which a district cannot honor a student's request for confidentiality, but cautions that, in all instances, the district must still continue to ensure that it provides a safe and nondiscriminatory environment for all students.~~ Districts should consult legal counsel before honoring a confidentiality request to withhold the victim's name from the alleged perpetrator, especially in the case of alleged sexual assault, **as this may affect the district's ability to conduct a thorough investigation or provide supportive measures to the victim. In OCR's Part 1: Questions and Answers Regarding the Department's Title IX Regulations, it is stated that, "Title IX regulations balance a complainant's desire for confidentiality (in terms of, for instance, the complainant's identity not being disclosed to the respondent) with a school's discretion to pursue an investigation where factual circumstances warrant an investigation even though the complainant does not desire to file a formal complaint or participate in a grievance process."**

These guiding principles would also apply to harassment on the basis of race, gender, disability, or other protected characteristic.

7. When a complainant of unlawful discrimination, harassment, intimidation, or bullying or the alleged victim, when not the complainant, requests confidentiality, the compliance officer shall inform the complainant or victim that the request may limit the district's ability to investigate the conduct or take other necessary action. When honoring a request for confidentiality, the district shall nevertheless take all reasonable steps to investigate and resolve/respond to the complaint consistent with the request.

Mediation

Note: The following section should be used only by those districts that have decided to establish procedures for attempting to resolve complaints through alternative dispute resolution (ADR) procedures such as mediation; see the accompanying Board policy. **The following section may be modified to specify the ADR method and timelines used within the district.**

UNIFORM COMPLAINT PROCEDURES (continued)

Districts may not offer or facilitate an informal resolution process to resolve allegations that an employee sexually harassed a student; see AR 5145.71 - Title IX Sexual Harassment Complaint Procedures.

Within three business days after receiving the complaint, the compliance officer may informally discuss with all the parties the possibility of using mediation to resolve the complaint. Mediation shall be offered to resolve complaints that involve more than one student and no adult. However, mediation shall not be offered or used to resolve any complaint involving an allegation of sexual assault or where there is a reasonable risk that a party to the mediation would feel compelled to participate. If the parties agree to mediation, the compliance officer shall make all arrangements for this process.

Before initiating the mediation of a complaint alleging retaliation or unlawful discrimination, harassment, intimidation, or bullying, the compliance officer shall ensure that all parties agree to permit the mediator access to all relevant confidential information. The compliance officer shall also notify all parties of the right to end the informal process at any time.

If the mediation process does not resolve the problem within the parameters of law, the compliance officer shall proceed with an investigation of the complaint.

The use of mediation shall not extend the district's timelines for investigating and resolving the complaint unless the complainant agrees in writing to such an extension of time. If mediation is successful and the complaint is withdrawn, then the district shall take only the actions agreed upon through the mediation. If mediation is unsuccessful, the district shall then continue with subsequent steps specified in this administrative regulation.

Investigation of Complaint

Note: 5 CCR 4631, which requires the district to provide the complainant with the opportunity to present relevant information, does not provide any timeline. Thus, **the timeline specified below may be modified to reflect district practice.**

Within 10 business days after the compliance officer receives the complaint, the compliance officer shall begin an investigation into the complaint.

Within one business day of initiating the investigation, the compliance officer shall provide the complainant and/or the complainant's representative with the opportunity to present the information contained in the complaint to the compliance officer and shall notify the complainant and/or representative of the opportunity to present the compliance officer with any evidence, or information leading to evidence, to support the allegations in the complaint. Such evidence or information may be presented at any time during the investigation.

UNIFORM COMPLAINT PROCEDURES (continued)

Note: **During** the investigation, the compliance officer should consider all relevant circumstances, such as how the alleged misconduct affected one or more students' education; the type, frequency, and duration of the misconduct; the identity, age, and sex of the individuals involved in and impacted by the conduct and the relationship between them; the number of persons engaged in the conduct and at whom the conduct was directed; the size of the school, location of the incidents, and context in which they occurred; and other incidents at the school involving different individuals.

In conducting the investigation, the compliance officer shall collect all available documents and review all available records, notes, or statements related to the complaint, including any additional evidence or information received from the parties during the course of the investigation. The compliance officer shall individually interview all available witnesses with information pertinent to the complaint, and may visit any reasonably accessible location where the relevant actions are alleged to have taken place. At appropriate intervals, the compliance officer shall inform the parties of the status of the investigation.

To investigate a complaint alleging retaliation or unlawful discrimination, harassment, intimidation, or bullying, the compliance officer shall interview the alleged victim(s), any alleged offender(s), and other relevant witnesses privately, separately, and in a confidential manner. As necessary, additional staff or legal counsel may conduct or support the investigation.

Note: 5 CCR 4631 allows the district to dismiss a complaint when the complainant refuses to provide the investigator with relevant documents or otherwise obstructs the investigation. 5 CCR 4631 also provides that, if the district refuses to provide the investigator with access to records or other documents, the investigator may issue a finding in favor of the complainant. During the FPM process, CDE staff will check to ensure that both of these statements regarding the provision of access to information are included in the district's policy or procedures, as specified below.

A complainant's refusal to provide the district's investigator with documents or other evidence related to the allegations in the complaint, failure or refusal to cooperate in the investigation, or any other obstruction of the investigation may result in the dismissal of the complaint because of a lack of evidence to support the allegation. Refusal by the district to provide the investigator with access to records and/or information related to the allegations in the complaint, failure or refusal to cooperate in the investigation, or any other obstruction of the investigation may result in a finding based on evidence collected that a violation has occurred and in the imposition of a remedy in favor of the complainant. (5 CCR 4631)

Timeline for Investigation Report

Note: Pursuant to 5 CCR 4631, the district's investigation report must be sent to the complainant within 60 calendar days of receiving the complaint. Option 1 below is for districts that do not allow complainants to appeal the compliance officer's decision to the Governing Board. Option 2 is for districts that allow appeals to the Board, and it requires the compliance officer's decision within 30 calendar days so that the Board's decision can still be given within the 60-day time limit.

UNIFORM COMPLAINT PROCEDURES (continued)

Pursuant to 5 CCR 4631, only a complainant has the right to receive the investigation report and to file a complaint with the Board if dissatisfied with the compliance officer's decision. **However, under certain circumstances, some of the same rights should be extended to a respondent in order to make the process equitable. For example, since the respondent to a complaint alleging unlawful discrimination, harassment, intimidation, or bullying is usually an individual, the respondent should be notified when the complainant has agreed to an extension of timelines.** ~~However, OCR has recommended that the same rights be extended to a respondent to a complaint alleging unlawful discrimination to ensure the process is equitable for all involved. Furthermore, OCR recommends notifying the respondent in such a complaint whenever the complainant approves an extension of the timeline.~~ Options 1 and 2 reflect these recommendations and may be modified to reflect district practice. **When questions arise as to what rights to provide to a respondent, the district should consult legal counsel accordingly.**

Pursuant to 5 CCR 4640, when a UCP complaint is erroneously sent to CDE without first being filed with the district, the 60-day period specified in 5 CCR 4631 begins when the district receives the complaint.

(Districts that allow complainants to appeal to the Board)

Note: The remainder of this section is for use by districts that select Option 2.

Unless extended by written agreement with the complainant, the investigation report shall be sent to the complainant within 60 calendar days of the district's receipt of the complaint.

Within 30 calendar days of receiving the complaint, the compliance officer shall prepare and send to the complainant a written report, as described in the section "Investigation Report" below. If the complainant is dissatisfied with the compliance officer's decision, the complainant may, within five business days, file the complaint in writing with the Board.

The Board may consider the matter at its next regular Board meeting or at a special Board meeting convened in order to meet the 60-day time limit within which the complaint must be answered. When required by law, the matter shall be considered in closed session. The Board may decide not to hear the complaint, in which case the compliance officer's decision shall be final.

UNIFORM COMPLAINT PROCEDURES (continued)

(cf. 9321 - Closed Session)

If the Board hears the complaint, the compliance officer shall send the Board's decision to the complainant within 60 calendar days of the district's initial receipt of the complaint or within the time period that has been specified in a written agreement with the complainant. (5 CCR 4631)

For any complaint alleging unlawful discrimination, harassment, intimidation, and bullying, the respondent shall be informed of any extension of the timeline agreed to by the complainant, ~~shall be sent the district's investigation report,~~ and, in the same manner as the complainant, may file a complaint with the Board if dissatisfied with the decision.

Investigation Report

Note: 5 CCR 4631 specifies components that are required to be part of the district's investigation report. Inclusion of these items will help protect the district's position in case of an appeal to CDE, a complaint submitted to OCR, or if litigation is filed.

For all complaints, the district's investigation report shall include: (5 CCR 4631)

1. The findings of fact based on the evidence gathered
2. A conclusion providing a clear determination for each allegation as to whether the district is in compliance with the relevant law
3. Corrective action(s) whenever the district finds merit in the complaint, including, when required by law, a remedy to all affected students and parents/guardians and, for a student fees complaint, a remedy that complies with Education Code 49013 and 5 CCR 4600
4. Notice of the complainant's right to appeal the district's investigation report to CDE, except when the district has used the UCP to address a complaint not specified in 5 CCR 4610
5. Procedures to be followed for initiating an appeal to CDE

The investigation report may also include follow-up procedures to prevent recurrence or retaliation and for reporting any subsequent problems.

Note: The Family Educational Rights and Privacy Act (FERPA) (20 USC 1232g; 34 CFR 99.1-99.67) protects student privacy, including student records containing details of the actions taken in response to a UCP complaint. However, pursuant to 20 USC 1221, FERPA may not "be construed to affect the applicability of Title VI of the Civil Rights Act of 1964, Title IX of Education Amendments of 1972, Title

UNIFORM COMPLAINT PROCEDURES (continued)

V of the Rehabilitation Act of 1973, the Age Discrimination Act, or other statutes prohibiting discrimination, to any applicable program." In February 2015, the Family Policy Compliance Office (FPCO), now the Student Privacy **Policy Protection** Office, released a letter concluding that FERPA permits a district to disclose to a student who was subjected to unlawful discrimination certain information about the sanctions imposed upon the respondent when the sanctions directly relate to that student. Thus, if properly remedying the impact of discrimination would require disclosing to the alleged victim certain information on how the district disciplined the respondent (e.g., an order that the respondent stay away from the alleged victim), FPCO interprets FERPA as allowing the district to disclose that information.

Given the potential liability from improperly disclosing such information, districts are advised to consult with legal counsel when presented with a situation where a victim of unlawful discrimination requests information about sanctions imposed upon the respondent.

In consultation with district legal counsel, information about the relevant part of an investigation report may be communicated to a victim who is not the complainant and to other parties who may be involved in implementing the investigation report or are affected by the complaint, as long as the privacy of the parties is protected. In a complaint alleging unlawful discrimination, harassment, intimidation, and bullying, notice of the investigation report to the alleged victim shall include information about any sanction to be imposed upon the respondent that relates directly to the alleged victim.

Note: Education Code 48985 requires that reports sent to parents/guardians be written in their primary language when 15 percent or more of a school's enrolled students speak a single primary language other than English. During the FPM process, CDE staff will check to ensure that UCP complaint procedures pertaining to CSPP health and safety issues include a statement that the district response and the investigation report must, whenever Education Code 48985 is applicable, be written in English and the primary language in which the complaint was filed; see the section "Health and Safety Complaints in License-Exempt Preschool Programs" below. The following paragraph extends this provision to all types of complaints to ensure compliance with Education Code 48985. In addition, based on Title VI of the Civil Rights Act of 1964, OCR requires districts to ensure meaningful access to all relevant UCP information for parents/guardians with limited English proficiency.

If the complaint involves a limited-English-proficient **(LEP)** student or parent/guardian, then the district's response, if requested by the complainant, and the investigation report shall be written in English and the primary language in which the complaint was filed.

Note: During the FPM process, CDE staff will expect to see a statement detailing a complainant's right to pursue civil law remedies (i.e., action in a court of law) in addition to or in conjunction with the right to pursue administrative remedies from CDE.

For complaints alleging unlawful discrimination, harassment, intimidation, and bullying based on state law, the investigation report shall also include a notice to the complainant that:

1. The complainant may pursue available civil law remedies outside of the district's complaint procedures, including, **but not limited to, injunctions, restraining orders**

UNIFORM COMPLAINT PROCEDURES (continued)

~~or other remedies or orders, seeking assistance from mediation centers or public/private interest attorneys,~~ 60 calendar days after the filing of an appeal with CDE. (Education Code 262.3)

2. The 60 days moratorium does not apply to complaints seeking injunctive relief in state courts or to discrimination complaints based on federal law. (Education Code 262.3)
3. Complaints alleging discrimination based on race, color, national origin, sex, gender, disability, or age may also be filed with the U.S. Department of Education, Office for Civil Rights at www.ed.gov/ocr within 180 days of the alleged discrimination.

Corrective Actions

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

When a complaint is found to have merit, the compliance officer shall adopt any appropriate corrective action permitted by law. Appropriate corrective actions that focus on the larger school or district environment may include, but are not limited to, actions to reinforce district policies; training for faculty, staff, and students; updates to school policies; or school climate surveys.

(cf. 5137 - Positive School Climate)

For complaints involving retaliation or unlawful discrimination, harassment, intimidation, or bullying, appropriate remedies that may be offered to the victim but not communicated to the respondent may include, but are not limited to, the following:

1. Counseling

(cf. 6164.2 - Guidance/Counseling Services)

2. Academic support
3. Health services
4. Assignment of an escort to allow the victim to move safely about campus
5. Information regarding available resources and how to report similar incidents or retaliation

UNIFORM COMPLAINT PROCEDURES (continued)

6. Separation of the victim from any other individuals involved, provided the separation does not penalize the victim
7. Restorative justice
8. Follow-up inquiries to ensure that the conduct has stopped and there has been no retaliation

For complaints of retaliation or unlawful discrimination, harassment, intimidation, or bullying involving a student as the respondent, appropriate corrective actions that may be provided to the student include, but are not limited to, the following:

1. Transfer from a class or school as permitted by law
2. Parent/guardian conference
3. Education regarding the impact of the conduct on others
4. Positive behavior support
5. Referral to a student success team

(cf. 6164.5 - Student Success Teams)

6. Denial of participation in extracurricular or cocurricular activities or other privileges as permitted by law

(cf. 6145 - Extracurricular and Cocurricular Activities)

7. Disciplinary action, such as suspension or expulsion, as permitted by law

(cf. 5144 - Discipline)

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

When an employee is found to have committed retaliation or unlawful discrimination, harassment, intimidation, or bullying, the district shall take appropriate disciplinary action, up to and including dismissal, in accordance with applicable law and collective bargaining agreement.

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

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

UNIFORM COMPLAINT PROCEDURES (continued)

The district may also consider training and other interventions for the larger school community to ensure that students, staff, and parents/guardians understand the types of behavior that constitute unlawful discrimination, harassment, intimidation, or bullying, that the district does not tolerate it, and how to report and respond to it.

Note: Generally, when a complaint is found to have merit, an appropriate remedy is provided to the complainant or other affected person. However, in certain instances, the law may require a remedy to be provided to all affected persons, not just the complainant or subject of the complaint. For example, pursuant to Education Code 49013 and 5 CCR 4600, if the district, or CDE on appeal, finds merit in the complaint alleging noncompliance with the law regarding student fees and charges, the district is required to provide a remedy to all affected students and parents/guardians, as specified below. The same requirement applies to allegations of noncompliance with ~~the LCAP requirements pursuant to Education Code 52075,~~ required instructional minutes for physical education pursuant to Education Code 51222 and 51223, ~~and~~ course periods without educational content pursuant to Education Code 51228.3, **and the LCAP requirements pursuant to Education Code 52075.** Districts that do not maintain elementary schools should delete the reference to physical education below.

When a complaint is found to have merit, an appropriate remedy shall be provided to the complainant or other affected person.

However, if a complaint alleging noncompliance with the law regarding student fees, deposits, and other charges, physical education instructional minutes, courses without educational content, or any requirement related to the LCAP is found to have merit, the district shall provide a remedy to all affected students and parents/guardians subject to procedures established by regulation of the State Board of Education. (Education Code 49013, 51222, 51223, 51228.3, 52075)

For complaints alleging noncompliance with the law regarding student fees, the district, by engaging in reasonable efforts, shall attempt in good faith to identify and fully reimburse all affected students and parents/guardians who paid the unlawful student fees within one year prior to the filing of the complaint. (Education Code 49013; 5 CCR 4600)

Appeals to the California Department of Education

Any complainant who is dissatisfied with the district's investigation report on a complaint regarding any specified federal or state educational program subject to UCP may file an appeal in writing with CDE within 30 calendar days of receiving the district's investigation report. (5 CCR 4632)

The appeal shall be sent to CDE with a copy of the original locally filed complaint and a copy of the district's investigation report for that complaint. The complainant shall specify and explain the basis for the appeal, including at least one of the following: (5 CCR 4632)

1. The district failed to follow its complaint procedures.

UNIFORM COMPLAINT PROCEDURES (continued)

2. Relative to the allegations of the complaint, the district's investigation report lacks material findings of fact necessary to reach a conclusion of law.
3. The material findings of fact in the district's investigation report are not supported by substantial evidence.
4. The legal conclusion in the district's investigation report is inconsistent with the law.
5. In a case in which the district found noncompliance, the corrective actions fail to provide a proper remedy.

Note: 5 CCR 4633 requires the district to submit the following documents to CDE within 10 days after the district has been notified that an appeal has been filed. The district's failure to provide a timely and complete response may result in CDE ruling on the appeal without considering information from the district.

Upon notification by CDE that the district's investigation report has been appealed, the Superintendent or designee shall forward the following documents to CDE within 10 days of the date of notification: (5 CCR 4633)

1. A copy of the original complaint
2. A copy of the district's investigation report
3. A copy of the investigation file including, but not limited to, all notes, interviews, and documents submitted by the parties and gathered by the investigator
4. A report of any action taken to resolve the complaint
5. A copy of the district's UCP
6. Other relevant information requested by CDE

If notified by CDE that the district's investigation report failed to address allegation(s) raised by the complaint, the district shall, within 20 days of the notification, provide CDE and the appellant with an amended investigation report that addresses the allegation(s) that were not addressed in the original investigation report. The amended report shall also inform the appellant of the right to separately appeal the amended report with respect to the allegation(s) that were not addressed in the original report. (5 CCR 4632)

Note: Pursuant to 5 CCR 4633, CDE is required to issue a written decision regarding the appeal within 60 days of CDE's receipt of the appeal, unless extended by written agreement with the appellant or documentation by CDE of exceptional circumstances. **Pursuant to 5 CCR 4635, if CDE's decision was issued based on evidence in the investigation file CDE received from the district or evidence**

UNIFORM COMPLAINT PROCEDURES (continued)

uncovered after further investigation of the allegations that were the basis of the appeal, either party may request reconsideration by the Superintendent of Public Instruction or designee within 30 days of the appeal decision, either party may request reconsideration by the Superintendent of Public Instruction or designee.

Pursuant to 5 CCR 4650, CDE may directly intervene in a complaint without waiting for action by the district when certain conditions exist, including the following: (1) the complaint alleges failure to comply with the UCP, including failure to follow the required timelines and failure to implement the final investigation report; (2) the complainant **requests requires** anonymity due to the possibility of retaliation and would suffer immediate and irreparable harm if a complaint was filed and the complainant was named; or (3) the complainant would suffer immediate and irreparable harm as a result of an application of a districtwide policy that is in conflict with state or federal law and that filing a complaint would be futile.

Health and Safety Complaints in License-Exempt Preschool Programs

Note: The following section is for use by districts that operate any license-exempt CSPP program. Education Code **8235.5 8212, as renumbered by AB 131 (Ch. 116, Statutes of 2021)**, mandates districts to adopt policies and procedures for resolving complaints regarding specified health and safety issues in a license-exempt CSPP program. Pursuant to Education Code **8235.5 8212**, the district must use the UCP, with modifications as necessary, to resolve such complaints. Pursuant to 5 CCR 4610, such complaints must be addressed through the procedures described in 5 CCR 4690-4694.

See the accompanying exhibits for a sample classroom notice and complaint form.

Any complaint regarding health or safety issues in a license-exempt **California State Preschool Program (CSPP) program** shall be addressed through the procedures described in 5 CCR 4690-4694.

In order to identify appropriate subjects of CSPP health and safety issues pursuant to Health and Safety Code 1596.7925, a notice shall be posted in each license-exempt CSPP classroom in the district notifying parents/guardians, students, and teachers of the health and safety requirements of Title 5 regulations that apply to CSPP programs pursuant to Health and Safety Code 1596.7925 and the location at which to obtain a form to file any complaint alleging noncompliance with those requirements. For this purpose, the Superintendent or designee may download and post a notice available from the CDE web site. (Education Code **8212 8235.5**; 5 CCR 4691)

The district's annual UCP notification distributed pursuant to 5 CCR 4622 shall clearly indicate which of its CSPP programs are operating as exempt from licensing and which CSPP programs are operating pursuant to requirements under Title 22 of the Code of Regulations. (5 CCR 4691)

Any complaint regarding specified health or safety issues in a license-exempt CSPP program shall be filed with the preschool program administrator or designee, and may be filed anonymously. The complaint form shall specify the location for filing the complaint, contain

UNIFORM COMPLAINT PROCEDURES (continued)

a space to indicate whether the complainant desires a response to the complaint, and allow a complainant to add as much text as desired to explain the complaint. (Education Code **8212 8235.5**; 5 CCR 4690)

If it is determined that the complaint is beyond the authority of the preschool program administrator, the matter shall be forwarded to the Superintendent or designee in a timely manner, not to exceed 10 working days, for resolution. The preschool administrator or the Superintendent or designee shall make all reasonable efforts to investigate any complaint within their authority. (Education Code **8212 8235.5**; 5 CCR 4692)

Investigation of a complaint regarding health or safety issues in a license-exempt CSPP program shall begin within 10 days of receipt of the complaint. (Education Code **8212 8235.5**; 5 CCR 4692)

The preschool administrator or designee shall remedy a valid complaint within a reasonable time period not to exceed 30 working days from the date the complaint was received. If the complainant has indicated on the complaint form a desire to receive a response to the complaint, the preschool administrator or Superintendent's designee shall, within 45 working days of the initial filing of the complaint, report the resolution of the complaint to the complainant and CDE's assigned field consultant. If the preschool administrator makes this report, the information shall be reported at the same time to the Superintendent or designee. (Education Code **8212 8235.5**; 5 CCR 4692)

Note: Education Code 48985 requires that reports sent to parents/guardians be written in their primary language when 15 percent or more of a school's enrolled students speak a single primary language other than English. During the FPM process, CDE staff will check to ensure compliance with this requirement. Based on Title VI of the Civil Rights Act of 1964, OCR requires districts to ensure meaningful access to all relevant UCP information for parents/guardians with limited English proficiency.

If a complaint regarding health or safety issues in a license-exempt CSPP program involves an **LEP limited English proficient** student or parent/guardian, then the district's response, if requested by the complainant, and the investigation report shall be written in English and the primary language in which the complaint was filed.

If a complainant is not satisfied with the resolution of a complaint, the complainant has the right to describe the complaint to the Board at a regularly scheduled **hearing meeting** and, within 30 days of the date of the written report, may file a written appeal of the district's decision to the Superintendent of Public Instruction in accordance with 5 CCR 4632. (Education Code **8212 8235.5**; 5 CCR 4693, 4694)

All complaints and responses are public records. (5 CCR 4690)

(cf. 1340 - Access to District Records)

UNIFORM COMPLAINT PROCEDURES (continued)

On a quarterly basis, the Superintendent or designee shall report summarized data on the nature and resolution of all CSPP health and safety complaints, including the number of complaints by general subject area with the number of resolved and unresolved complaints, to the Board at a regularly scheduled Board meeting and to the County Superintendent **of Schools**. (5 CCR 4693)

(12/20 6/21) 12/21

CSBA Sample Exhibit

Community Relations

E(1) 1312.3(a)

UNIFORM COMPLAINT PROCEDURES

Note: Education Code ~~8235.5~~ **8212, as renumbered by AB 131 (Ch. 116, Statutes of 2021)**, requires that the following notice be posted in each classroom with a license-exempt California State Preschool Program (CSPP) (Education Code ~~8235-8239.4~~ **8207-8225, as renumbered by AB 131**). The notice must include the health and safety requirements that apply to such CSPP programs pursuant to Health and Safety Code 1596.7925, which may be the subject of a complaint under the uniform complaint procedures.

NOTICE TO PARENTS/GUARDIANS, STUDENTS, AND TEACHERS: PRESCHOOL COMPLAINT RIGHTS

Parents/Guardians, Students, and Teachers:

Pursuant to Education Code ~~8235.5~~ **8212**, you are hereby notified that any California State Preschool Program that is exempt from licensure must have:

1. Outdoor shade that is safe and in good repair
2. Drinking water that is accessible and readily available throughout the day
3. Safe and sanitary restroom facilities with one toilet and handwashing fixture for every 15 children
4. Restroom facilities that are available only for preschoolers and kindergartners
5. Visual supervision of children at all times
6. Indoor and outdoor space that is properly contained or fenced and provides sufficient space for the number of children using the space at any given time
7. Playground equipment that is safe, in good repair, and age appropriate

Note: Education Code ~~8235.5~~ **8212, as renumbered by AB 131**, requires that the notice include the location to obtain a complaint form and provides that posting a notice downloadable from the California Department of Education's web site will satisfy this requirement. The law does not require that complaint forms be placed in any specific location. The following paragraph lists locations where complaint forms may be available and should be modified to reflect district practice, including adding the school and district web site addresses.

UNIFORM COMPLAINT PROCEDURES (continued)

If you choose to file a complaint alleging that any of the above conditions is not being met, your complaint will be addressed through the district's uniform complaint procedures as required by law. A complaint form may be obtained at the school ~~office~~ or district office, or downloaded from the school or district web site. You may also download a copy of the California Department of Education complaint form **when available** from the following web site: <http://www.cde.ca.gov/re/cp/uc>. However, a complaint need not be filed using either the district's complaint form or the complaint form from the California Department of Education.

CSBA Sample Exhibit

Community Relations

E(2) 1312.3(a)

UNIFORM COMPLAINT PROCEDURES

Note: Pursuant to Education Code ~~8235.5~~ **8212, as renumbered by AB 131 (Ch. 116, Statutes of 2021)**, uniform complaint procedures **should be required to** be used for complaints alleging that a license-exempt California State Preschool Program (**CSPP**) does not comply with any of the health and safety requirements specified in Health and Safety Code 1596.7925.

PRESCHOOL COMPLAINT FORM: UNIFORM COMPLAINT PROCEDURES

Education Code ~~8235.5~~ **8212** requires that the district's uniform complaint procedures be used for the filing of complaints concerning noncompliance with health and safety standards for license-exempt California State Preschool Programs. The complaint and response are public documents as provided by law. Complaints may be filed anonymously. However, if you wish to receive a response to your complaint, you must provide the contact information below.

Response requested? Yes No

Contact information: (if response is requested)

Name: _____

Address: _____

Phone number: Day: _____ Evening: _____

E-mail address, if any: _____

Date problem was observed: _____

Location of the problem that is the subject of this complaint:

School name/address: _____

Room number/name of room/location of facility: _____

Only the following issues may be the subject of this complaint process. If you wish to complain about an issue not specified below, please contact the school or district for the appropriate district complaint procedure.

Specific issue(s) of the complaint: (Please check all that apply. A complaint may contain more than one allegation.)

The preschool does not have outdoor shade that is safe and in good repair.

Drinking water is not accessible and/or readily available throughout the day.

UNIFORM COMPLAINT PROCEDURES (continued)

- The preschool does not provide safe and sanitary restroom facilities with one toilet and handwashing fixture for every 15 children.
- Restroom facilities are not available only for preschoolers and kindergartners.
- The preschool program does not provide visual supervision of children at all times.
- Indoor or outdoor space is not properly contained or fenced or does not provide sufficient space for the number of children using the space at any given time.
- Playground equipment is not safe, in good repair, or age appropriate.

Please describe the issue of your complaint in detail. You may attach additional pages and include as much text as necessary to fully describe the situation.

Note: Education Code **8235.5 8212, as renumbered by AB 131**, requires complaints identified above to be filed with the preschool administrator or designee. Districts should specify the names and/or locations in the spaces below.

Please file this complaint at the following location:

River Delta USD – Educational Services Department
 Chief Educational Services Officer
 445 Montezuma Street
 Rio Vista, CA 94571
Contactus@rdusd.org

Please provide a signature below. If you wish to remain anonymous, a signature is not required. However, all complaints, even anonymous ones, should be dated.

(Signature)

(Date)

(5/20) 12/21

CSBA Sample Administrative Regulation

Business and Noninstructional Operations

AR 3515.6(a)

CRIMINAL BACKGROUND CHECKS FOR CONTRACTORS

Note: Education Code 45125.1, as amended by AB 130 (Ch. 44, Statutes of 2021), and 45125.2 require any entity that has a contract with the district to ensure that employees who interact with students outside of the immediate supervision and control of the student's parent/guardian or school staff, have a valid criminal records summary as described in Education Code 44237. ~~certain employees of entities contracting to provide services to the district, as specified below, to obtain a criminal background check. Pursuant to Education Code 45125.1, as amended by AB 949 (Ch. 84, Statutes of 2017), the requirement for a criminal background check also applies to any individual operating as a sole proprietor who contracts with the district. In the case of a sole proprietor, Education Code 45125.1, as amended, provides that it is the responsibility of the district to prepare and submit the employee's fingerprints to the Department of Justice (DOJ) for processing.~~

~~When the employees of~~ **Except** in an emergency or exceptional situation, such as when student health or safety is endangered or when repairs are needed to make school facilities safe and habitable, any entity contracting with the district to provide specified **for** services that may require the entity's employees to interact will have contact with students, outside of the immediate supervision and control of parents/guardians or school staff, the entity shall certify to the district that each of its in writing to the Superintendent or designee that none of those employees who may interact with students has a valid criminal records summary as described in Education Code 44237 and that neither the entity nor any of those employees has been convicted of a violent or serious felony as defined in Education Code 45122.1. **Such contracting entity shall also be required to immediately provide the district with any subsequent arrest and conviction information received pursuant to the subsequent arrest service.** ~~In the case of a sole proprietor, the Superintendent or designee shall prepare and submit the employee's fingerprints to the Department of Justice. If any contracting employee who may have contact with students has been convicted of a violent or serious felony as defined, a certificate of rehabilitation and a pardon as required pursuant to Education Code 45125.1 shall be submitted to the Superintendent or designee before the contracting employee is authorized to perform the work for the district.~~ (Education Code **44237**, 45125.1)

On a case-by-case basis, the Superintendent or designee may require a contracting **any** entity with which the district has a contract providing school site services other than those listed above to comply with these same requirements. (Education Code 45125.1)

Note: Pursuant to Education Code 45125.1, as amended by AB 130, ~~as amended by AB 949 (Ch. 84, Statutes of 2017),~~ the requirement for a criminal **records summary** ~~background check~~ also applies to any individual operating as a sole proprietor who contracts with the district. In the case of a sole proprietor, Education Code 45125.1, ~~as amended,~~ provides that it is the responsibility of the district to prepare and submit the **sole proprietor's** ~~employee's~~ fingerprints to the Department of Justice (DOJ) for processing.

CRIMINAL BACKGROUND CHECKS FOR CONTRACTORS (continued)

~~In the case of~~ **For an individual who is operating as the a sole proprietor of an entity**, the Superintendent or designee shall **treat the individual as an employee of the entity and shall** prepare and submit the **individual's employee's** fingerprints to the Department of Justice (DOJ). (Education Code 45125.1)

~~If a~~ Any contracting **entity's** employee who ~~may have contact with students~~ has been convicted of a violent or serious felony, as defined **in Education Code 45122.1**, **shall not be permitted to interact with students unless** a certificate of rehabilitation and a pardon as required pursuant to **Penal Code 4852.01-4852.22** ~~Education Code 45125.1 shall be~~ **has been** submitted to the Superintendent or designee ~~before the contracting employee is authorized to perform the work for the district.~~ (Education Code 45125.1)

~~These requirements shall apply to a sole proprietor or entity contracting with the district to provide any of the following services:~~ (Education Code 45125.1, 45125.2)

- ~~1. School and classroom janitorial services~~
- ~~2. School site administrative services~~
- ~~3. School site grounds and landscape maintenance services~~
- ~~4. Student transportation services~~
- ~~5. School site food-related services~~
- ~~6. Construction, reconstruction, rehabilitation, or repair of a school facility~~

~~(cf. 3540 Transportation)~~

~~(cf. 3551 Food Service Operations/Cafeteria Fund)~~

~~(cf. 3600 Consultants)~~

~~(cf. 7140 Architectural and Engineering Services)~~

~~On a case-by-case basis, the Superintendent or designee may require a contracting entity providing school site services other than those listed above to comply with these requirements.~~ (Education Code 45125.1)

The Superintendent or designee may determine that criminal background checks will not be required if: **if the contract is for the construction, reconstruction, rehabilitation, or repair of a school facility and either item #1 or #2 above applies the contracting entity is providing services in an emergency or exceptional situation,** or the district uses one or more of the following methods to ensure student safety: (Education Code 45125.2)

- 1a.** The installation of a physical barrier at the worksite to limit contact with students

CRIMINAL BACKGROUND CHECKS FOR CONTRACTORS (continued)

2b. Continual supervision and monitoring of all employees of the entity by an employee of the entity whom **DOJ the Department of Justice** has ascertained has not been convicted of a violent or serious felony

3e. Surveillance of employees of the entity by school personnel

~~1. The contracting entity is providing services in an emergency or exceptional situation, such as when student health or safety is endangered or when repairs are needed to make school facilities safe and habitable. (Education Code 45125.1)~~

~~2. The employees of the contracting entity will have limited contact with students. In determining whether a contract employee has limited contact with students, the Superintendent or designee shall consider the totality of the circumstances, including factors such as the length of time the contractors will be on school grounds, whether students will be in proximity with the site where the contractors will be working, and whether the contractors will be working by themselves or with others. (Education Code 45125.1)~~

Note: The following paragraph is **optional and** may be revised to reflect district practice.

~~Upon a determination that an employee will have limited contact with students, t~~The Superintendent or designee ~~shall~~**may** take appropriate steps to protect the safety of any students who may come in contact with ~~this employee's of contracting entities, including, but are not limited to, ensuring that the employee's of such entities perform is working during nonschool hours, providing for regular patrols or supervision of the site from district security or personnel, ensuring that the employee is do not working alone when students are present, limiting the employee's have limited access to school grounds, and/or are provided~~ **perform is working during nonschool hours, providing for regular patrols or supervision of the site from district security or personnel, ensuring that the employee is do not working alone when students are present, limiting the employee's have limited access to school grounds, and/or are provided** providing the employee with a visible means of identification, ~~and/or that there are for regular patrols or supervision of the site from district security or personnel. (Education Code 45125.1)~~

Note: The following paragraph may be revised to reflect district practice.

~~These steps may include, but are not limited to, ensuring that the employee is working during nonschool hours, providing for regular patrols or supervision of the site from district security or personnel, ensuring that the employee is not working alone when students are present, limiting the employee's access to school grounds, and/or providing the employee with a visible means of identification.~~

(cf. 3515.3 - District Police/Security Department)

CRIMINAL BACKGROUND CHECKS FOR CONTRACTORS (continued)

3. ~~The contract is for the construction, reconstruction, rehabilitation, or repair of a school facility and either item #1 or #2 above applies or the district uses one or more of the following methods to ensure student safety: (Education Code 45125.2)~~
 - a. ~~The installation of a physical barrier at the worksite to limit contact with students~~
 - b. ~~Continual supervision and monitoring of all employees of the entity by an employee of the entity whom the Department of Justice has ascertained has not been convicted of a violent or serious felony~~
 - e. ~~Surveillance of employees of the entity by school personnel~~

Legal Reference:

EDUCATION CODE

41302.5 School districts, definition

44237 Applicants for employment; fingerprints for purpose of criminal record summary

45122.1 Classified employees, conviction of a violent or serious felony

45125.1 Criminal background checks for contractors; **criminal records summary**

45125.2 Criminal background checks for construction

PENAL CODE

667.5 Prior prison terms, enhancement of prison terms

1192.7 Plea bargaining limitation

4852.01-4852.22 Procedure for restoration of rights and application for pardon

Management Resources:

WEB SITES

Department of Justice: <https://oag.ca.gov/fingerprints>

(10/98 10/17) 12/21

CSBA Sample Administrative Regulation

Classified Personnel

AR 4217.3(a)

LAYOFF/REHIRE

Note: The following **optional** regulation is subject to collective bargaining, and may be deleted by those districts whose agreements fully cover the provisions specified below.

Education Code 45114, 45117, 45298 and 45308 establish the procedures by which the Governing Board may lay off and reemploy classified employees.

Because of the complexity of related Education Code provisions and the interaction with collective bargaining agreements, it is strongly recommended that the district consult with legal counsel before instituting layoff proceedings.

Classified employees shall be subject to layoff for lack of work or lack of funds. (Education Code 45114, 45308)

A classified employee shall not be laid off if a short-term employee is retained to render a service that the classified employee is qualified to render. (Education Code 45117)

(cf. 4121 - Temporary/Substitute Personnel)

Order of Layoff Within a Classification/Determination of Seniority

Within each class, the order of layoff shall be determined by length of service. (Education Code 45114, 45308)

Note: For any district whose average daily attendance (ADA) is under 400,000, Education Code 45308 defines "length of service" as employees' hours in paid status (Option 1 below). However, such a district may instead choose to enter into an agreement with the exclusive representative of classified employees to determine "length of service" based on an employee's date of hire (Option 2 below).

For any district with an ADA of 400,000 or higher, Education Code 45308 requires length of service to be based on the date of hire; such districts should select Option 2 below.

"Date of hire" is not defined in the law and could refer to the employee's first date of hire in the district or **his/her the employee's** date of hire in the classification or higher classification. Districts selecting Option 2 below may revise ~~that~~ **the applicable** paragraph to reflect the definition determined by the district or by agreement with the exclusive representative of classified employees, as applicable.

LAYOFF/REHIRE (continued)

OPTION 2: (For districts with ADA under 400,000 that have an agreement with the exclusive representative of classified employees to determine length of service as employee's date of hire, and for districts with ADA over 400,000)

Length of service shall be determined by the date of hire. The employee who has been employed the shortest time by the district shall be laid off first. (Education Code 45308)

Note: The following paragraph applies to both Options 1 and 2. Pursuant to Education Code 45105 and 45259, persons employed in "restricted positions" are classified employees. However, they do not acquire permanent status or seniority credits unless they satisfy the conditions specified below.
--

For an employee in a "restricted position" under Education Code 45105 or 45259, the original date of employment in the restricted position shall be used to determine **his/her** the length of service, provided **he/she the employee** has completed six months of satisfactory service and has successfully passed the qualifying examination required for service in the class. (Education Code 45105)

(cf. 4200 - Classified Personnel)

LAYOFF/REHIRE (continued)**Notice of Layoff and Hearing Rights**

Note: Education Code 45117 applies to both districts that have adopted the merit system and those that have not. Education Code 45117, as amended by AB 438 (Ch. 665, Statutes of 2021), specifies notice requirements and hearing rights the district must provide to permanent classified employees, as defined, who are subject to layoff due to lack of work or lack of funds, including that notice be given no later than March 15. If a permanent classified employee is not given the required notice and a right to a hearing in accordance with law, the employee is deemed reemployed for the next school year. Education Code 45117 requires that classified employees be given prior written notice when they are subject to layoff due to lack of work or lack of funds. AB 1908 (Ch. 860, Statutes of 2012) amended Education Code 45117 to extend the timeline for such notice to 60 days, as provided below.

Pursuant to Education Code 45117, as amended by AB 438, a "permanent employee" is defined as an employee who was permanent at the time the notice or right to a hearing was required and an employee who became permanent after the date of the required notice.

Whenever a permanent classified employee is to be laid off for lack of work or lack of funds, the Superintendent or designee shall, no later than March 15 and before the employee is given formal notice by the Governing Board, give to the employee written notice of the recommendation, shall be given to the employee informing him/her of the layoff, the reasons that the employee's services will not be required for the ensuing year, the date the layoff goes into effect, any displacement rights, and reemployment rights, and the employee's right to a hearing. The district shall adhere to the notice, hearing, and layoff procedures in Education Code 45117, Government Code 11503 and 11505, and other applicable provisions of law. The notice shall be given: (Education Code 45117)

An employee who is so notified may request a hearing to determine if there is cause for not reemploying the employee for the ensuing year. The request shall be in writing and shall be delivered to the person who sent notice to the employee, on or before March 15 but not less than seven days after the date the notice is served on the employee. Failure of an employee to request a hearing on or before the date specified shall constitute a waiver of the employee's right to a hearing. (Education Code 45117)

The Superintendent or designee shall serve an employee who timely requests a hearing with the District Statement of Reduction in Force documents. The employee has five calendar days from service of the District Statement of Reduction in Force documents to timely file a notice of participation with the district. The parties are entitled to discovery, if requested within 15 days of service of the District Statement of Reduction in Force documents. (Education Code 45117)

Note: Education Code 45117, as amended by AB 438, allows permanent classified employees given notice of a layoff to request a hearing before an administrative law judge. On or before May 7, the administrative judge is required to submit the proposed decision, containing a determination as to the sufficiency of the cause and a recommendation as to disposition regarding the layoff, to the Board for consideration and to affected employee(s).

LAYOFF/REHIRE (continued)

If a hearing is requested by a permanent classified employee, the proceeding shall be conducted and a decision made by an administrative law judge in accordance with Government Code 11500-11529. The Board shall make a final decision regarding the sufficiency of the cause and disposition of the layoff upon receipt of the administrative law judge's proposed decision. None of the findings, recommendations, or determinations in the proposed decision prepared by the administrative law judge shall be binding on the Board. (Education Code 45117)

Following the Board's decision, the Superintendent or designee shall give final notice of termination to the affected employee(s) before May 15 unless a continuance was granted after a request for hearing was made, in which case such date may be extended by the number of days of the continuance. (Education Code 45117)

Note: Pursuant to Education Code 45117, as amended by AB 438, the district may reduce classified staff due to lack of work or lack of funds when the Board determines, during the time between five days after the enactment of the Budget Act and August 15, that the district's total local control funding formula apportionment per unit of ADA for the fiscal year of the Budget Act has not increased by at least two percent.

If during the time between five days after the enactment of an annual Budget Act and August 15 of the fiscal year to which the Budget Act applies, the Board determines that the district's local control funding formula apportionment per unit of ADA for that fiscal year has not increased by at least two percent, and that it is therefore necessary to decrease the number of classified employees due to lack of work or lack of funds, the Board may issue a District Statement of Reduction in Force to those employees in accordance with a schedule of notice and hearing adopted by the Board, and layoff proceedings shall be carried out as required by law. (Education Code 45117)

- 1. ~~At least 60 days prior to the effective date of the layoff, if the layoff is for lack of work resulting from a bona fide reduction or elimination of service being performed.~~**
- 2. ~~No later than April 29, if the layoff is for lack of funds due to the expiration of a specially funded program at the end of any school year. However, if the termination date of the specially funded program is other than June 30, the employee shall be given notice at least 60 days from the effective date of the layoff.~~**

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

The district is not required to provide the 60-day notice in the event of an actual and existing financial inability to pay the salaries of classified employees or if the layoff is due to a lack of work resulting from conditions not foreseeable or preventable by the district. (Education Code 45117)

LAYOFF/REHIRE (continued)

When classified positions are eliminated as a result of the expiration of a specifically funded program, the district shall give written notice to the affected employee(s) not less than 60 days prior to the effective date of the layoff informing the employee(s) of the layoff date, any displacement rights, and employment rights. (Education Code 45117)

The district ~~also~~ is not required to provide **a layoff notice** ~~the 60-day notice~~ to any person hired as a short-term employee for a period not exceeding 60 days whose service may not be extended or renewed. (Education Code 45117)

Additionally, the district may release probationary classified employees without notice or hearing for reasons other than lack of work or lack of funds. (Education Code 45117)

Reemployment

Note: The following **optional** section specifies the rights of employees who are laid off or who take voluntary demotion or reduction in assigned time in lieu of layoff. Pursuant to Education Code 45308, laid-off classified employees have reemployment rights which are enforced in order of seniority rather than reverse order of layoff. In Tucker v. Grossmont Union High School District, a California appellate court ruled that a laid-off employee's reemployment right entitled **him the employee** to preference over any new applicant to available positions for which **he the employee** is qualified, **including positions in different classes from which the employee was laid off.**

Classified employees laid off because of lack of work or lack of funds shall be eligible for reemployment for a period of 39 months and shall be reemployed in preference to new applicants. Reemployment shall be in order of seniority. Persons so laid off also have the right to apply and establish their qualification for vacant promotional positions within the district during the 39-month period. (Education Code 45114, 45298, 45308)

Note: Pursuant to San Mateo City School District v. Public Employment Relations Board, districts may adopt procedures which implement Education Code 45113 and 45114 as long as such procedures do not replace or set aside mandatory Education Code provisions. These procedures may be adopted pursuant to Board policy and/or collective bargaining agreement.

The following **optional** paragraph should be **deleted** by districts with a collective bargaining agreement that contains reemployment procedures, unless the district also has unrepresented classified employees.

When a vacancy occurs, the district shall give the employee with the most seniority an opportunity to accept or reject the position, by first calling the employee at **his/her the employee's** last known telephone number to notify **him/her the employee** of the vacancy and then sending written notice by certified and standard mail to **his/her the employee's** last known address. The employee shall advise the district of **his/her the** decision by any means

LAYOFF/REHIRE (continued)

no later than 10 calendar days from the date the notice was sent. If the employee accepts, **he/she the employee** shall report to work no later than two calendar weeks from the vacancy notification date or on a later date specified by the district.

Note: The following paragraph is **optional** and may be modified to reflect district practice.

In order to be reemployed, the employee must be capable of performing the essential duties of the job with or without reasonable accommodations. When an otherwise eligible employee is unable to perform the essential duties of the job, **he/she the employee** shall be kept on the reemployment list until another opportunity becomes available or the period of reemployment eligibility expires, whichever occurs first.

(cf. 4032 - Reasonable Accommodation)

Note: An argument can be made that, absent a collective bargaining provision to the contrary, once a district has offered a laid-off classified employee a position pursuant to the employee's reemployment rights under Education Code 45298 and that employee has refused the position, the district has discharged its duty to that employee. Whether ~~or not~~ such action conflicts with an employee's statutory right to reemployment is unclear.

The following two **optional** paragraphs should be used only with the approval of the district's legal counsel; the number of refusals that will trigger the removal of the employee's name from the district's **reemployment** list should be modified accordingly.

Upon rejecting two offers of reemployment, the employee's name shall be removed from the reemployment list and **he/she the employee** will forfeit all reemployment rights to which **he/she the employee** would otherwise be entitled.

When an employee is notified of a vacancy and fails to respond or report to work within time limits specified by district procedures, **his/her the employee's** name shall be removed from the reemployment list and all reemployment rights to which **he/she the employee** would otherwise be entitled shall be forfeited.

~~Note: AB 2307 (Ch. 586, Statutes of 2012) amended Education Code 45298 to provide that laid-off classified employees who are reemployed in a new position but fail to complete the probationary period for the new position shall be returned to the reemployment list for the remainder of the 39-month period, as provided below.~~

~~Although Education Code 45298 applies to districts using the merit system, pursuant to Education Code 45114, other districts are also required to lay off and reemploy classified employees in accordance with Education Code 45298.~~

If an employee is **re**employed in a new position and fails to complete the probationary period in the new position, **he/she the employee** shall be returned to the reemployment list for the

LAYOFF/REHIRE (continued)

remainder of the 39-month period. The remaining time period shall be calculated as the time remaining in the 39-month period as of the date of reemployment. (Education Code 45114, 45298)

Reinstatement of Benefits

Note: The following **optional** section should be **deleted** by districts that do not reinstate laid-off employee benefits upon reemployment and those whose collective bargaining agreements address the issue.

When a laid-off employee is reemployed, all accumulated sick leave credit shall be restored.

A laid-off permanent employee shall be reemployed with all rights and benefits accorded **to him/her** at the time of layoff.

A laid-off probationary employee shall be reemployed as a probationary employee, and the previous time served toward the completion of the required probationary period shall be counted. **He/she The employee** shall also be reemployed with all rights and benefits accorded to a probationary employee at the time of layoff.

A laid-off employee, when reemployed, shall be placed on the salary step held at the time of layoff. An employee who was bumped into a lower class shall, when reinstated to the previous class, be placed on the salary step to which **he/she the employee** would have progressed had **he/she the employee** remained there. An adjusted anniversary date shall be established for step increment purposes so as to reflect the actual amount of time served in the district.

Voluntary Demotion or Reduction of Hours

Classified employees who take voluntary demotion or voluntary reduction in assigned time in lieu of layoff, or in order to remain in their present position rather than be reclassified or reassigned, shall be granted the same rights as employees who are laid off. In addition, such employees shall retain eligibility to be considered for reemployment in their previously held class or position with increased assigned time, for an additional period of time up to 24 months as determined by the **Governing** Board on a class-by-class basis, provided that the same test of fitness under which they qualified for appointment to that class shall still apply. (Education Code 45114, 45298)

Employees who take voluntary demotion or voluntary reduction in assigned time in lieu of layoff shall have the option of returning to a position in their former class or to positions with increased assigned time as vacancies become available and without limitation of time. If there is a valid reemployment list, they shall be ranked on that list in accordance with their proper seniority. (Education Code 45114, 45298)

LAYOFF/REHIRE (continued)

Legal Reference:

EDUCATION CODE

45101 Definitions

45103 Classified service in districts not incorporating the merit system

45105 Positions under various acts not requiring certification qualifications; classification

45113 Rules and regulations for classified service in districts not incorporating the merit system

45114 Layoff and reemployment procedures; definitions

45115 Layoff; ~~Re~~ reinstatement from service retirement

45117 Notice of layoff **and hearing rights**

45286 Limited term employees

45297 Right to take equivalent examination while employee in military service

45298 Reemployment of persons laid off; voluntary demotions or reductions in time; ~~districts adopting merit system~~

45308 Order of layoff and reemployment; length of service

45309 Reinstatement of permanent noncertified employees after resignation

GOVERNMENT CODE

11500-11529 Administrative adjudication; formal hearings

UNITED STATES CODE, TITLE 38

~~4301-4307~~ 4335 **Veterans' Reemployment Rights Employment and reemployment rights of members of the uniformed services**

COURT DECISIONS

Tucker v. Grossmont Union High School District (2008) 168 Cal.App.4th 640

San Mateo City School District v. Public Employment Relations Board (1983) 33 Cal.3d 850, 866

Management Resources:

WEB SITES

California School Employees Association: <http://www.csea.com>

(11/11 11/12) 12/21

CSBA Sample Administrative Regulation

Students

AR 5125(a)

STUDENT RECORDS

Definitions

Student means any individual who is or has been in attendance at the district and regarding whom the district maintains student records. (34 CFR 99.3)

Attendance includes, but is not limited to, attendance in person or by paper correspondence, videoconference, satellite, Internet, or other electronic information and telecommunication technologies for students who are not physically present in the classroom, and the period during which a person is working under a work-study program. (34 CFR 99.3)

Note: Guidance issued by the U.S. Department of Education (USDOE) and U.S. Department of Health and Human Services clarifies that a student's immunization and health record maintained by the district is a "student record" subject to the Family Educational Rights and Privacy Act (FERPA).

Student records are any items of information (in handwriting, print, tape, film, computer, or other medium) gathered within or outside the district that are directly related to an identifiable student and maintained by the district, required to be maintained by an employee in the performance of the employee's duties, or maintained by a party acting for the district. Any information maintained for the purpose of second-party review is considered a student record. Student records include the student's health record. (Education Code 49061, 49062; 5 CCR 430; 34 CFR 99.3)

Student records do not include: (Education Code 49061, 49062; 34 CFR 99.3)

1. Directory information

(*cf.* 5125.1 - Release of Directory Information)

2. Informal notes compiled by a school officer or employee which remain in the sole possession of the maker, are used only as a personal memory aid, and are not accessible or revealed to any other person except a substitute employee

Note: USDOE guidance, <u>Balancing Student Privacy and School Safety</u> , clarifies that records created by the district's law enforcement unit, such as student images appearing on security videotapes, are not considered student records under FERPA as long as the records are created for a law enforcement purpose.

3. Records of the law enforcement unit of the district, subject to 34 CFR 99.8

(*cf.* 3515 - Campus Security)

(*cf.* 3515.3 - District Police/Security Department)

STUDENT RECORDS (continued)

4. Records created or received by the district after an individual is no longer a student and that are not directly related to the individual's attendance as a student
5. Grades on peer-graded papers before they are collected and recorded by a teacher

Mandatory permanent student records are those records which are maintained in perpetuity and which schools have been directed to compile by state law, regulation, or administrative directive. (5 CCR 430)

Mandatory interim student records are those records which the schools are directed to compile and maintain for specified periods of time and are then destroyed in accordance with state law, regulation, or administrative directive. (5 CCR 430)

Permitted student records are those records having clear importance only to the current educational process of the student. (5 CCR 430)

Disclosure means to permit access to, or the release, transfer, or other communication of, personally identifiable information contained in student records to any party, except the party that provided or created the record, by any means including oral, written, or electronic. (34 CFR 99.3)

Access means a personal inspection and review of a record or an accurate copy of a record, or receipt of an accurate copy of a record or an oral description or communication of a record, and a request to release a copy of any record. (Education Code 49061)

Personally identifiable information includes, but is not limited to: (34 CFR 99.3)

1. The student's name
2. The name of the student's parent/guardian or other family members
3. The address of the student or student's family

<p>Note: Pursuant to 34 CFR 99.3, the definition of "personally identifiable information" includes a personal identifier such as a student's social security number. Education Code 49076.7 prohibits districts from collecting or soliciting social security numbers, or the last four digits of social security numbers, from students or their parents/guardians unless otherwise required to do so by state or federal law. If a social security number is collected under such circumstances, it must be classified as personally identifiable information and is subject to the restrictions related to access or de-identification of records specified in 34 CFR 99.30-99.39 and this administrative regulation.</p>
--

4. A personal identifier, such as the student's social security number, student number, or biometric record (e.g., fingerprints, retina and iris patterns, voiceprints, DNA sequence, facial characteristics, and handwriting)

STUDENT RECORDS (continued)

5. Other indirect identifiers, such as the student's date of birth, place of birth, and mother's maiden name
6. Other information that, alone or in combination, is linked or linkable to a specific student that would allow a reasonable person in the school community, who does not have personal knowledge of the relevant circumstances, to identify the student with reasonable certainty
7. Information requested by a person who the district reasonably believes knows the identity of the student to whom the student record relates

Adult student is a person who is or was enrolled in school and who is at least 18 years of age. (5 CCR 430)

Parent/guardian means a natural parent, an adopted parent, legal guardian, surrogate parent, or foster parent. (Education Code 49061, 56050, 56055)

Note: Education Code 49063 requires districts to include the criteria for defining "legitimate educational interest" and "school officials and employees" in their annual notification; see section "Notification of Parents/Guardians" below.

Legitimate educational interest is an interest held by any school official, employee, contractor, or consultant whose official duties, responsibilities, or contractual obligations to the district, whether routine or as a result of special circumstances, require access to information contained in student records.

Note: 34 CFR 99.31 defines "school officials and employees" for purposes of determining who may be given personally identifiable information from student records, as provided below. In 73 Fed. Reg. 74815 (2008), USDOE stated that local agencies are in the best position to determine the types of parties who may serve as school officials. Examples cited include school transportation officials (including bus drivers), school nurses, practicum and fieldwork students, unpaid interns, consultants, contractors, volunteers, and other outside parties providing institutional services and performing institutional functions, provided that each of the requirements in 34 CFR 99.31 has been met.

School officials and employees are officials or employees, including teachers, whose duties and responsibilities to the district, whether routine or as a result of special circumstances, require access to student records. (34 CFR 99.31)

Contractor or consultant is anyone with a formal written agreement or contract with the district regarding the provision of services or functions outsourced by the district. Contractor or consultant shall not include a volunteer or other party. (Education Code 49076)

Custodian of records is the employee responsible for the security of student records maintained by the district and for devising procedures for assuring that access to such records is limited to authorized persons. (5 CCR 433)

STUDENT RECORDS (continued)

County placing agency means the county social service department or county probation department. (Education Code 49061)

Persons Granted Absolute Access

In accordance with law, absolute access to any student records shall be granted to:

1. Parents/guardians of students younger than age 18 years, including the parent who is not the student's custodial parent (Education Code 49069.7; Family Code 3025)
2. An adult student, or a student under the age of 18 years who attends a postsecondary institution, in which case the student alone shall exercise rights related to the student's records and grant consent for the release of records (34 CFR 99.3, 99.5)

Note: Pursuant to Education Code 56041.5, all the rights accorded to the parent/guardian of a student with disabilities, including the right to access student records, are transferred to the student at 18 years of age except when the student has been declared incompetent under state law.
--

3. Parents/guardians of an adult student with disabilities who is age 18 years or older and has been declared incompetent under state law (Education Code 56041.5)

(cf. 6159 - Individualized Education Program)

Access for Limited Purpose/Legitimate Educational Interest

The following persons or agencies shall have access to those particular records that are relevant to their legitimate educational interest or other legally authorized purpose:

Note: Education Code 49076 and 34 CFR 99.31 require that access to relevant records be given to parents/guardians of a dependent child, defined by 26 USC 152 as one who lives with a parent/guardian for more than half the taxable year, meets the specified age requirements, has not provided more than half of one's own support during that year, and has not filed a joint tax return with a spouse.

1. Parents/guardians of a **student 18 years of age or older who is a** dependent child as defined in 26 USC 152 (Education Code 49076; 34 CFR 99.31)
2. Students who are age 16 or older or who have completed the 10th grade (Education Code 49076)
3. School officials and employees, consistent with the definition provided in the section "Definitions" above (Education Code 49076; 34 CFR 99.31)

STUDENT RECORDS (continued)

4. Members of a school attendance review board (SARB) appointed pursuant to Education Code 48321 who are authorized representatives of the district and any volunteer aide age 18 or older who has been investigated, selected, and trained by the SARB to provide follow-up services to a referred student (Education Code 49076)

(cf. 5113.1 - Chronic Absence and Truancy)

(cf. 5113.12 - District School Attendance Review Board)

5. Officials and employees of other public schools, school systems, or postsecondary institutions where the student intends or is directed to enroll, including local, county, or state correctional facilities where educational programs leading to high school graduation are provided, or where the student is already enrolled, as long as the disclosure is for purposes related to the student's enrollment or transfer (Education Code 49076; 34 CFR 99.31)

Note: 34 CFR 99.34 requires the district to make a reasonable attempt to notify the parent/guardian or adult student when the district discloses certain information as described in the following paragraph. However, if the district includes a statement in its annual parental notification that the district may forward education records under such circumstances, it is not obligated to individually notify parents/guardians or adult students. The following **optional** paragraph may be deleted by districts that include such a statement in their annual parental notification. See section below entitled "Notification of Parents/Guardians."

Unless the annual parent/guardian notification issued pursuant to Education Code 48980 includes a statement that the district may disclose students' personally identifiable information to officials of another school, school system, or postsecondary institution where the student seeks or intends to enroll, the Superintendent or designee shall, when such a disclosure is made, make a reasonable attempt to notify the parent/guardian or adult student at the last known address, provide a copy of the record that is disclosed, and give the parent/guardian or adult student an opportunity for a hearing to challenge the record. (34 CFR 99.34)

Note: Item #6 below is for use by districts that maintain high schools. Education Code 69432.9 provides that all students in grade 12 will be considered Cal Grant applicants and will have their grade point average (GPA) submitted to the Student Aid Commission, unless they opt out or are permitted under Commission rules to submit test scores in lieu of the GPA. Education Code 69432.9 requires that the report be submitted on a standardized form provided by the Commission. Pursuant to Education Code 69432.92, the Commission may also require that districts submit verification of high school graduation or its equivalent for all students who graduated in the prior academic year, except for students who have opted out.

Education Code **69432.9 49432.9** requires that parents/guardians be notified that their child's GPA will be forwarded unless they opt out within the time period specified in the notice. This notification could be included in the annual parental notification issued pursuant to Education Code 48980.

STUDENT RECORDS (continued)

6. The Student Aid Commission, to provide the grade point average (GPA) of all district students in grade 12 and, when required, verification of high school graduation or its equivalent of all students who graduated in the prior academic year, for use in the Cal Grant postsecondary financial aid program. However, such information shall not be submitted when students opt out or are permitted by the rules of the Student Aid Commission to provide test scores in lieu of the GPA. (Education Code 69432.9, 69432.92)

No later than January 1 each year, the Superintendent or designee shall notify each student in grade 11, and the student's parents/guardians if the student is under age 18 years, that the student's GPA will be forwarded to the Student Aid Commission by October 1 unless the student opts out within a period of time specified in the notice, which shall not be less than 30 days. (Education Code 69432.9)

Students' social security numbers shall not be included in the submitted information unless the Student Aid Commission deems it necessary to complete the financial aid application and the Superintendent or designee obtains permission from the student's parent/guardian, or from the adult student, to submit the social security number. (Education Code 69432.9)

7. Federal, state, and local officials, as needed for an audit or evaluation of, or compliance with, a state or federally funded education program and in accordance with a written agreement developed pursuant to 34 CFR 99.35 (Education Code 49076; 34 CFR 99.3, 99.31, 99.35)

Note: Pursuant to Education Code 49076, county placing agencies authorized to assess the effectiveness of a state or federally funded program on behalf of federal, state, or local officials and agencies may be allowed access to student records. Education Code 49076 also authorizes districts, county offices of education, and county placing agencies to develop cooperative agreements to facilitate confidential access to and exchange of student information by email, facsimile, electronic format, or other secure means, provided the agreement complies with the requirements of 34 CFR 99.35.

8. Any county placing agency acting as an authorized representative of a state or local educational agency which is required to audit or evaluate a state or federally supported education program pursuant to item #7 above (Education Code 49076)
9. Any person, agency, or organization authorized in compliance with a court order or lawfully issued subpoena (Education Code 49077; 5 CCR 435; 34 CFR 99.31)

Unless otherwise instructed by the court, the Superintendent or designee shall, prior to disclosing a record pursuant to a court order or subpoena, give the parent/guardian or adult student at least three days' notice of the name of the requesting agency and the specific record requested, if lawfully possible within the requirements of the judicial order. (Education Code 49077; 5 CCR 435; 34 CFR 99.31)

STUDENT RECORDS (continued)

10. Any district attorney who is participating in or conducting a truancy mediation program or participating in the presentation of evidence in a truancy petition (Education Code 49076)
11. A district attorney's office for consideration against a parent/guardian for failure to comply with compulsory education laws (Education Code 49076)
12. Any probation officer, district attorney, or counsel of record for a student who is a minor for the purposes of conducting a criminal investigation or an investigation in regards to declaring the minor a ward of the court or involving a violation of a condition of probation, subject to evidentiary rules specified in Welfare and Institutions Code 701 (Education Code 49076)

When disclosing records for these purposes, the Superintendent or designee shall obtain written certification from the recipient of the records that the information will not be disclosed to another party without prior written consent of the student's parent/guardian or the holder of the student's educational rights, unless specifically authorized by state or federal law. (Education Code 49076)

13. Any judge or probation officer for the purpose of conducting a truancy mediation program for a student or for the purpose of presenting evidence in a truancy petition pursuant to Welfare and Institutions Code 681 (Education Code 49076)

In such cases, the judge or probation officer shall certify in writing to the Superintendent or designee that the information will be used only for truancy purposes. Upon releasing student information to a judge or probation officer, the Superintendent or designee shall inform, or provide written notification to, the student's parent/guardian within 24 hours. (Education Code 49076)

14. A foster family agency with jurisdiction over a currently enrolled or former student; short-term residential treatment program staff responsible for the education or case management of a student; or a caregiver who has direct responsibility for the care of a student, including a certified or licensed foster parent, an approved relative or nonrelated extended family member, or a resource family, as defined (Education Code 49076)

Such individuals shall have access to the student's current or most recent records of grades, transcripts, attendance, discipline, online communication on platforms established by schools for students and parents/guardians, and any individualized education program or Section 504 plan developed and maintained by the district (Education Code 49069.3)

STUDENT RECORDS (continued)

(cf. 6173.1 - Education for Foster Youth)

15. A student age 14 years or older who is both a homeless student and an unaccompanied minor as defined in 42 USC 11434a (Education Code 49076)

(cf. 6173 - Education for Homeless Children)

16. An individual who completes items #1-4 of the caregiver's authorization affidavit pursuant to Family Code 6552 and signs the affidavit for the purpose of enrolling a minor in school (Education Code 49076)
17. A caseworker or other representative of a state or local child welfare agency or tribal organization that has legal responsibility in accordance with state or tribal law for the care and protection of a student, provided that the individual is authorized by the agency or organization to receive the records and the information requested is directly related to providing assistance to address the student's educational needs (Education Code 49076; 20 USC 1232(g))
18. Appropriate law enforcement authorities, in circumstances where Education Code 48902 requires that the district provide special education and disciplinary records of a student with disabilities who is suspended or expelled for committing an act violating Penal Code 245 (Education Code 48902, 49076)

When disclosing such records, the Superintendent or designee shall obtain written certification by the recipient of the records as described in item #12 above. (Education Code 49076)

19. Designated peace officers or law enforcement agencies in cases where the district is authorized by law to assist law enforcement in investigations of suspected criminal conduct or kidnapping and a written parental consent, lawfully issued subpoena, or court order is submitted to the district, or information is provided to it indicating that an emergency exists in which the student's information is necessary to protect the health or safety of the student or other individuals (Education Code 49076.5)

In such cases, the Superintendent or designee shall provide information about the identity and location of the student as it relates to the transfer of that student's records to another public school district in California or any other state or to a California private school. (Education Code 49076.5)

When disclosing records for the above purposes, the Superintendent or designee shall obtain the necessary documentation to verify that the person, agency, or organization is a person, agency, or organization that is permitted to receive such records.

STUDENT RECORDS (continued)

Any person, agency, or organization granted access is prohibited from releasing information to another person, agency, or organization without written permission from the parent/guardian or adult student unless specifically allowed by state law or the federal Family Educational Rights and Privacy Act. (Education Code 49076)

In addition, the parent/guardian or adult student may provide written consent for access to be granted to persons, agencies, or organizations not afforded access rights by law. The written consent shall specify the records to be released and the party or parties to whom they may be released. (Education Code 49061, 49075)

Only a parent/guardian having legal custody of the student may consent to the release of records to others. Either parent/guardian may grant consent if both parents/guardians notify the district, in writing, that such an agreement has been made. (Education Code 49061)

(cf. 5021 - Noncustodial Parents)

Discretionary Access

At the discretion of the Superintendent or designee, information may be released from a student's records to the following:

1. Appropriate persons, including parents/guardians of a student, in an emergency if the health and safety of the student or other persons are at stake (Education Code 49076; 34 CFR 99.31, 99.32, 99.36)

When releasing information to any such appropriate person, the Superintendent or designee shall record information about the threat to the health or safety of the student or any other person that formed the basis for the disclosure and the person(s) to whom the disclosure was made. (Education Code 49076; 34 CFR 99.32)

Note: The following optional paragraph may be revised to reflect district practice.
--

Unless it would further endanger the health or safety of the student or other persons, the Superintendent or designee shall inform the parent/guardian or adult student within one week of the disclosure that the disclosure was made, of the articulable and significant threat to the health or safety of the student or other individuals that formed the basis for the disclosure, and of the parties to whom the disclosure was made.

2. Accrediting associations in order to carry out their accrediting functions (Education Code 49076; 34 CFR 99.31)
3. Under the conditions specified in Education Code 49076 and 34 CFR 99.31,

STUDENT RECORDS (continued)

- organizations conducting studies on behalf of educational institutions or agencies for the purpose of developing, validating, or administering predictive tests, administering student aid programs, or improving instruction, provided that: (Education Code 49076; 34 CFR 99.31)
- a. The study is conducted in a manner that does not permit personal identification of students or parents/guardians by individuals other than representatives of the organization who have legitimate interests in the information.
 - b. The information is destroyed when no longer needed for the purposes for which the study is conducted.
 - c. The district enters into a written agreement with the organization that complies with 34 CFR 99.31.
4. Officials and employees of private schools or school systems where the student is enrolled or intends to enroll, subject to the rights of parents/guardians as provided in Education Code 49068 and in compliance with 34 CFR 99.34 (Education Code 49076; 34 CFR 99.31, 99.34)
 5. Local health departments operating countywide or regional immunization information and reminder systems and the California Department of Public Health, unless the parent/guardian has requested that no disclosures of this type be made (Health and Safety Code 120440)

Note: Education Code 49076 includes "contractors" and "consultants," as defined in the section "Definitions" above, among the categories of individuals to whom a student's personally identifiable information may be disclosed under certain circumstances. Unlike 34 CFR 99.31, however, Education Code 49076 prohibits disclosure of such information to volunteers and other parties.

6. Contractors and consultants having a legitimate educational interest based on services or functions which have been outsourced to them through a formal written agreement or contract with the district, excluding volunteers or other parties (Education Code 49076)

(cf. 3600 - Consultants)

Note: Items #7 and 8 below are for use by districts that maintain high schools.

7. Agencies or organizations in connection with the student's application for or receipt of financial aid, provided that information permitting the personal identification of a student or the student's parents/guardians for these purposes is disclosed only as may

STUDENT RECORDS (continued)

be necessary to determine the eligibility of the student for financial aid, determine the amount of financial aid, determine the conditions which will be imposed regarding the financial aid, or enforce the terms or conditions of the financial aid (Education Code 49076; 34 CFR 99.31)

8. County elections officials for the purpose of identifying students eligible to register to vote or offering such students an opportunity to register, subject to the limits set by 34 CFR 99.37 and under the condition that any information provided on this basis shall not be used for any other purpose or transferred to any other person or agency (Education Code 49076; 34 CFR 99.37)

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

When disclosing records for the above purposes, the Superintendent or designee shall obtain the necessary documentation to verify that the person, agency, or organization is a person, agency, or organization that is permitted to receive such records.

Any person, agency, or organization granted access is prohibited from releasing information to another person, agency, or organization without written permission from the parent/guardian or adult student unless specifically allowed by state law or the federal Family Educational Rights and Privacy Act. (Education Code 49076)

De-identification of Records

Note: 20 USC 1232(g) and Education Code 49076 authorize the district to release student records for specified purposes (e.g., to federal and state officials conducting program audits or to organizations conducting studies) without parent/guardian consent after the removal of all "personally identifiable information" as defined in the section entitled "Definitions" above and provided that the district has made a reasonable determination that a student's identity will not be personally identifiable through single or multiple releases. Education Code 49074 further authorizes the district to provide de-identified statistical data to public or private agencies, postsecondary institutions, or educational research organizations when such actions would be "in the best educational interests of students."

34 CFR 99.31 lists objective standards under which districts may release information from de-identified records. These standards are applicable to both requests for individual, redacted records and requests for statistical information from multiple records.

When authorized by law for any program audit, educational research, or other purpose, the Superintendent or designee may release information from a student record without prior consent of the parent/guardian or adult student after the removal of all personally identifiable information. Prior to releasing such information, the Superintendent or designee shall make a reasonable determination that the student's identity is not personally identifiable, whether through single or multiple releases and taking into account other reasonably available information. (Education Code 49074, 49076; 20 USC 1232g; 34 CFR 99.31)

STUDENT RECORDS (continued)**Process for Providing Access to Records**

Note: Education Code 49069 **mandates** procedures for notifying parents/guardians of the location of student records if not centrally located. The following paragraph may be expanded to include notification procedures.

Student records shall be maintained in a central file at the school attended by the student or, when records are maintained at different locations, a notation shall be placed in the central file indicating where other records may be found. Parents/guardians and adult students shall be notified of the location of student records if not centrally located. (Education Code 49069; 5 CCR 433)

The custodian of records shall be responsible for the security of student records and shall ensure that access is limited to authorized persons. (5 CCR 433)

Note: 5 CCR 431 **mandates** districts to establish written procedures to ensure the security of student records. The following three paragraphs reflect this mandate and should be modified to reflect any specific physical, technological, or administrative controls developed by the district.

34 CFR 99.31 requires districts to use "reasonable methods" to (1) ensure that school officials, employees, and outside contractors obtain access to only those records, both paper and electronic, in which they have a legitimate educational interest and (2) identify and authenticate the identity of parents/guardians, students, school officials, and any other party to whom the district discloses personally identifiable information from education records. In addition, 34 CFR 99.31 specifies that a district which does not use physical or technological access controls (e.g., a locked file cabinet or computer security limiting access) must ensure that its administrative policy for controlling access is effective and remains in compliance with the "legitimate educational interest" requirement.

The Analysis to Comments and Changes (73 Fed. Reg. 237, page 74817) suggests a balance of physical, technological, and administrative controls to prevent unauthorized access and to ensure that school officials do not have unrestricted access to the records of all students. The Analysis also clarifies that the reasonableness of the method depends, in part, on the potential harm involved. For example, high-risk records, such as social security numbers or other information that could be used for identity theft, should receive greater and more immediate protection.

In addition, as a condition of participation in an interagency data information system (e.g., California Longitudinal Pupil Achievement Data System), Education Code 49076 requires that the district develop security procedures or devices by which unauthorized personnel cannot access data in the system and procedures or devices to secure privileged or confidential data from unauthorized disclosure.

The custodian of records shall develop reasonable methods, including physical, technological, and administrative policy controls, to ensure that school officials and employees obtain access to only those student records in which they have legitimate educational interests. (34 CFR 99.31)

STUDENT RECORDS (continued)

To inspect, review, or obtain copies of student records, authorized persons shall submit a request to the custodian of records. Prior to granting the request, the custodian of records shall authenticate the individual's identity. For any individual granted access based on a legitimate educational interest, the request shall specify the interest involved.

Note: 34 CFR 99.30 specifies information that must be included in the parent/guardian consent form, as provided below. The provisions in the following two paragraphs are required pursuant to the California Attorney General's model policy developed pursuant to Education Code 234.7. See the Office of the Attorney General's publication Promoting a Safe and Secure Learning Environment for All: Guidance and Model Policies to Assist California's K-12 Schools in Responding to Immigration Issues.

When required by law, a student's parent/guardian or an adult student shall provide written, signed, and dated consent before the district discloses the student record. Such consent may be given through electronic means in those cases where it can be authenticated. The district's consent form shall specify the records that may be disclosed, state the purpose of the disclosure, and identify the party or class of parties to whom the disclosure may be made. Upon request by the parent/guardian or adult student, the district shall provide a copy of the records disclosed. (34 CFR 99.30)

If the parent/guardian or adult student refuses to provide written consent for the release of student information, the Superintendent or designee shall not release the information, unless it is otherwise subject to release based on a court order or a lawful subpoena.

Note: Education Code 49069 and 5 CCR 431 **mandate** that the district adopt procedures for granting parent/guardian requests to inspect, review, and obtain copies of records.

Within five business days following the date of request, the authorized person shall be granted access to inspect, review, and obtain copies of student records during regular school hours. (Education Code 49069)

Note: Education Code 49069 **mandates** procedures for the availability of qualified certificated personnel to interpret records when requested. The following paragraph may be expanded to include specific procedures for persons to request and receive the assistance of certificated personnel.

Qualified certificated personnel shall be available to interpret records when requested. (Education Code 49069)

The custodian of records or the Superintendent or designee shall prevent the alteration, damage, or loss of records during inspection. (5 CCR 435)

Access Log

A log shall be maintained for each student's record which lists all persons, agencies, or organizations requesting or receiving information from the record and the legitimate educational interest of the requester. (Education Code 49064)

STUDENT RECORDS (continued)

In every instance of inspection by persons who do not have assigned educational responsibility, the custodian of records shall make an entry in the log indicating the record inspected, the name of the person granted access, the reason access was granted, and the time and circumstances of inspection. (5 CCR 435)

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

The custodian of records shall also make an entry in the log regarding any request for record(s) that was denied and the reason for the denial.

Note: Although Education Code 49064 does not require the district to record access by individuals specified in items #1-5 below, the district may consider recording access by all individuals as part of the reasonable administrative controls required by 34 CFR 99.31; see section above entitled "Process for Providing Access to Records."

The log shall include requests for access to records by:

1. Parents/guardians or adult students
2. Students who are 16 years of age or older or who have completed the 10th grade
3. Parties obtaining district-approved directory information
4. Parties who provide written parental consent, in which case the consent notice shall be filed with the record pursuant to Education Code 49075
5. School officials and employees who have a legitimate educational interest

Note: Pursuant to Education Code 234.7, any request for student information by a law enforcement agency for the purpose of enforcing immigration laws must be reported to the Superintendent and the Board; see the accompanying Board policy. Therefore, it is recommended that the custodian of records make an entry in the log regarding any such requests, as provided in item #6 below.

6. Law enforcement personnel seeking to enforce immigration laws

The log shall be open to inspection only by the parent/guardian, adult student, dependent adult student, custodian of records, and certain state or federal officials specified in Education Code 49064. (Education Code 49064; 5 CCR 432)

Duplication of Student Records

Note: Education Code 49069 **mandates** that the district adopt procedures for granting parent/guardian requests for copies of student records pursuant to Education Code 49065.

STUDENT RECORDS (continued)

To provide copies of any student record, the district may charge a reasonable fee not to exceed the actual cost of providing the copies. No charge shall be made for providing up to two transcripts or up to two verifications of various records for any former student. No charge shall be made to locate or retrieve any student record. (Education Code 49065)

(cf. 3260 - Fees and Charges)

Changes to Student Records

Only a parent/guardian having legal custody of a student or **an adult a student who is 18 years of age or is attending an institution of postsecondary education** may challenge the content of a record or offer a written response to a record. (Education Code 49061)

(cf. 5125.3 - Challenging Student Records)

No additions or change shall be made to a student's record after high school graduation or permanent departure, other than routine updating, unless required by law or with prior consent of the parent/guardian or adult student. (Education Code **49062.5**, 49070; 5 CCR 437)

Note: In CALPADS' "Update FLASH #158, Guidance for Changing a Student's Legal Name in CALPADS", the California Department of Education states that a request to change a student's legal name must be supported by legal documentation such as a court record, birth certificate, or passport.

Any request to change a student's legal name in the student's mandatory permanent student record shall be accompanied with appropriate documentation.

Any challenge to the content of a student's record shall be filed in accordance with the process specified in AR 5125.3 - Challenging Student Records. (Education Code 49070)

(cf. 5125.3 - Challenging Student Records)

~~Note: AB 711 (Ch. 179, Statutes of 2019) added Education Code 49062.5 and amended Education Code 49070 to require districts to update a student's or former student's records to change the student's name and/or gender, as specified below.~~

~~When a former student submits a state-issued driver's license, birth certificate, passport, social security card, court order, or other government-issued documentation demonstrating that the former student's legal name and/or gender has changed, the district shall update the former student's records to reflect the updated legal name and/or gender. Upon request by the former student, the district shall reissue any documents conferred upon the former student, including, but not limited to, a transcript, a high school diploma, a high school equivalency certificate, or other similar documents. The district is not required to modify records that the former student has not requested for modification or reissuance. (Education Code 49062.5)~~

STUDENT RECORDS (continued)

~~(cf. 5145.3—Nondiscrimination/Harassment)~~

~~If the former student's name or gender is changed and the requested records are reissued, a new document shall be added to the former student's file that includes all of the following information: (Education Code 49062.5)~~

- ~~1. The date of the request~~
- ~~2. The date the requested records were reissued to the former student~~
- ~~3. A list of the records that were requested by and reissued to the former student~~
- ~~4. The type of documentation, if any, provided by the former student to demonstrate a legal change to the student's name and/or gender~~
- ~~5. The name of the employee who completed the request~~
- ~~6. The current and former names and/or genders of the student~~

~~Any former student who submits a request to change the legal name or gender on the student's records but is unable to provide any government issued documentation demonstrating the legal name or gender change, may request a name or gender change through the process described in Education Code 49070 and AR 5125.3—Challenging Student Records.~~

Retention and Destruction of Student Records

All anecdotal information and assessment reports maintained as student records shall be dated and signed by the individual who originated the data. (5 CCR 431)

The following mandatory permanent student records shall be kept indefinitely: (5 CCR 432, 437)

1. Legal name of student
2. Date and place of birth and method of verifying birth date

(cf. 5111 - Admission)

3. Sex of student
4. Name and address of parent/guardian of minor student

STUDENT RECORDS (continued)

- a. Address of minor student if different from the above
- b. Annual verification of parent/guardian's name and address and student's residence

(cf. 5111.1 - District Residency)

5. Entrance and departure dates of each school year and for any summer session or other extra session
6. Subjects taken during each year, half-year, summer session, or quarter, and marks or credits given towards graduation

(cf. 5121 - Grades/Evaluation of Student Achievement)

7. Verification of or exemption from required immunizations

(cf. 5141.31 - Immunizations)

8. Date of high school graduation or equivalent

Mandatory interim student records, unless forwarded to another district, shall be maintained subject to destruction during the third school year after the school year in which they originated, following a determination that their usefulness has ceased or the student has left the district. These records include: (Education Code 48918, 51747; 5 CCR 432, 437, 16027)

1. Expulsion orders and the causes therefor

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

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

2. A log identifying persons or organizations who request or receive information from the student record
3. Health information, including verification or waiver of the health screening for school entry

(cf. 5141.32 - Health Screening for School Entry)

4. Information on participation in special education programs, including required tests, case studies, authorizations, and actions necessary to establish eligibility for admission or discharge

STUDENT RECORDS (continued)

(cf. 6159 - Individualized Education Program)

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

5. Language training records

(cf. 6174 - Education for English Learners)

6. Progress slips/notices required by Education Code 49066 and 49067
7. Parental restrictions/stipulations regarding access to directory information
8. Parent/guardian or adult student rejoinders to challenged records and to disciplinary action
9. Parent/guardian authorization or prohibition of student participation in specific programs
10. Results of standardized tests administered within the past three years

(cf. 6162.51 - State Academic Achievement Tests)

11. Written findings resulting from an evaluation conducted after a specified number of missed assignments to determine whether it is in a student's best interest to remain in independent study

(cf. 6158 - Independent Study)

Permitted student records may be destroyed six months after the student completes or withdraws from the educational program and their usefulness ceases, including: (5 CCR 432, 437)

1. Objective counselor and/or teacher ratings
2. Standardized test results older than three years
3. Routine disciplinary data

(cf. 5144 - Discipline)

4. Verified reports of relevant behavioral patterns
5. All disciplinary notices
6. Supplementary attendance records

STUDENT RECORDS (continued)

Records shall be destroyed in a way that assures they will not be available to possible public inspection in the process of destruction. (5 CCR 437)

Transfer of Student Records

When a student transfers into this district from any other school district or a private school, the Superintendent or designee shall inform the student's parent/guardian of rights regarding student records, including a parent/guardian's right to review, challenge, and receive a copy of student records. (Education Code 49068; 5 CCR 438)

Note: Education Code 48201 requires districts to request records of a transferring student regarding acts that resulted in the student's suspension or expulsion from the previous school, as specified below. Once the record is received, the Superintendent or designee must inform the student's teachers of the acts; see AR 4158/4258/4358 - Employee Security.

When a student transfers into this district from another district, the Superintendent or designee shall request that the student's previous district provide any records, either maintained by that district in the ordinary course of business or received from a law enforcement agency, regarding acts committed by the transferring student that resulted in the student's suspension or expulsion. (Education Code 48201)

(cf. 4158/4258/4358 - Employee Security)

(cf. 5119 - Students Expelled From Other Districts)

Note: Pursuant to Education Code 49068, a district is required to transfer a copy of a student's records to another school in which the student is enrolled or intends to enroll within 10 school days of receiving a request for the records. However, this is not applicable in circumstances where a more restrictive timeline is required. For example, a district is required to transfer the records of a student who is a foster youth to the new school within two business days, pursuant to Education Code 48853.5.

When a student transfers from this district to another school district or to a private school, the Superintendent or designee shall forward a copy of the student's mandatory permanent record within 10 school days of the district's receipt of the request for the student's records. The original record or a copy shall be retained permanently by this district. If the transfer is to another California public school, the student's entire mandatory interim record shall also be forwarded. If the transfer is out of state or to a private school, the mandatory interim record may be forwarded. Permitted student records may be forwarded to any other district or private school. (Education Code 48918, 49068; 5 CCR 438)

Upon receiving a request from a county placing agency to transfer a student in foster care out of a district school, the Superintendent or designee shall transfer the student's records to the next educational placement within two business days. (Education Code 49069.5)

STUDENT RECORDS (continued)

All student records shall be updated before they are transferred. (5 CCR 438)

Student records shall not be withheld from the requesting district because of any charges or fees owed by the student or parent/guardian. (5 CCR 438)

If the district is withholding grades, diploma, or transcripts from the student because of damage or loss of school property, this information shall be sent to the requesting district along with the student's records.

(cf. 5125.2 - Withholding Grades, Diploma or Transcripts)

Notification of Parents/Guardians

Upon any student's initial enrollment, and at the beginning of each school year thereafter, the Superintendent or designee shall notify parents/guardians and eligible students, in writing, of their rights related to student records. If 15 percent or more of the students enrolled in the district speak a single primary language other than English, then the district shall provide these notices in that language. Otherwise, the district shall provide these notices in the student's home language insofar as practicable. The district shall effectively notify parents/guardians or eligible students with disabilities. (Education Code 48985, 49063; 34 CFR 99.7)

(cf. 5145.6 - Parental Notifications)

The notice shall include: (Education Code 49063; 34 CFR 99.7, 99.34)

1. The types of student records kept by the district and the information contained therein
2. The title(s) of the official(s) responsible for maintaining each type of record
3. The location of the log identifying those who request information from the records
4. District criteria for defining school officials and employees and for determining legitimate educational interest
5. District policies for reviewing and expunging student records
6. The right to inspect and review student records and the procedures for doing so
7. The right to challenge and the procedures for challenging the content of a student record that the parent/guardian or student believes to be inaccurate, misleading, or otherwise in violation of the student's privacy rights

STUDENT RECORDS (continued)

8. The cost, if any, charged for duplicating copies of records
9. The categories of information defined as directory information pursuant to Education Code 49073
10. The right to consent to disclosures of personally identifiable information contained in the student's records except when disclosure without consent is authorized by law
11. Availability of the curriculum prospectus developed pursuant to Education Code 49091.14 containing the titles, descriptions, and instructional aims of every course offered by the school

(cf. 5020 - Parent Rights and Responsibilities)

12. Any other rights and requirements set forth in Education Code 49060-49085, and the right of parents/guardians to file a complaint with the U.S. Department of Education concerning an alleged failure by the district to comply with 20 USC 1232g

Note: Pursuant to 34 CFR 99.34, if the district's annual parental notification contains the information described in **optional** item #13 below, the district does not need to attempt to individually notify a parent/guardian or adult student when the district discloses an education record to officials of another school, school system, or postsecondary institution (see item #5 in the list of persons/agencies with legitimate educational interests in the section entitled "Access for Limited Purpose/Legitimate Educational Interest" above).

13. A statement that the district forwards education records to other agencies or institutions that request the records and in which the student seeks or intends to enroll or is already enrolled as long as the disclosure is for purposes related to the student's enrollment

Note: The following paragraph reflects the Attorney General's model policy developed pursuant to Education Code 234.7.

In addition, the annual parental notification shall include a statement that a student's citizenship status, immigration status, place of birth, or any other information indicating national origin will not be released without parental consent or a court order.

STUDENT RECORDS (continued)

Updating Name and/or Gender of Former Students

Note: ~~AB 711 (Ch. 179, Statutes of 2019) added Education Code 49062.5 and amended Education Code 49070 to~~ requires a districts to update a student's or former student's records to **reflect a change to the former** student's name and/or gender, as specified below.

STUDENT RECORDS (continued)

When a former student submits a state-issued driver's license, birth certificate, passport, social security card, court order, or other government-issued documentation demonstrating that the former student's legal name and/or gender has changed, the district shall update the former student's records to ~~reflect~~ **include** the updated legal name and/or gender. Upon request by the former student, the district shall reissue any documents conferred upon the former student, including, but not limited to, a transcript, a high school diploma, a high school equivalency certificate, or other similar documents. ~~The district is not required to modify records that the former student has not requested for modification or reissuance.~~ (Education Code 49062.5)

If the former student's name or gender is changed and the requested records are reissued, a new document shall be added to the former student's file that includes all of the following information: (Education Code 49062.5)

1. The date of the request
2. The date the requested records were reissued to the former student
3. A list of the records that were requested by and reissued to the former student
4. The type of documentation, if any, provided by the former student to demonstrate a legal change to the student's name and/or gender
5. The name of the employee who completed the request
6. The current and former names and/or genders of the student

Any former student who submits a request to change the legal name **and/or** gender on the student's records but is unable to provide any government-issued documentation demonstrating the legal name or gender change, may request a name or gender change through the process described in Education Code 49070 and AR 5125.3 - Challenging Student Records. **(Education Code 49062.5)**

(5/18 12/19) 12/21

CSBA Sample Administrative Regulation

Students

AR 5145.3(a)

NONDISCRIMINATION/HARASSMENT

Note: The following **mandated** administrative regulation provides measures that may be implemented by a district to comply with state and federal laws and regulations prohibiting unlawful discrimination at school or in school-sponsored or school-related activities, including discriminatory harassment, intimidation, and bullying, of any student based on the student's actual or perceived race, color, ancestry, nationality, national origin, immigration status, ethnic group identification, ethnicity, age, religion, marital status, pregnancy, parental status, physical or mental disability, medical condition, sex, sexual orientation, gender, gender identity, gender expression, genetic information, or any other legally protected category or association with a person or group with one or more of these actual or perceived characteristics. Federal and state law also prohibit retaliation against those who engage in activity to protect civil rights.

5 CCR 4621 **mandates** the district to identify in its policies and procedures the person(s), position(s), or unit(s) responsible for ensuring compliance with applicable state and federal laws and regulations governing educational programs, including the receiving and investigating of complaints alleging unlawful discrimination, including discriminatory harassment, intimidation, retaliation, or bullying. In addition, 34 CFR 106.8 and other federal regulations **mandate** districts that receive federal financial assistance to adopt procedures for the "prompt and equitable" resolution of student and employee discrimination complaints, including the designation of one or more responsible employees to ensure district compliance with federal laws and regulations governing the district's educational programs.

During the Federal Program Monitoring process, California Department of Education (CDE) staff will check to ensure that the district's procedures list the specific title(s) of the employee(s) responsible for investigating complaints. The U.S. Department of Education's (USDOE) Office for Civil Rights (OCR) is the agency responsible for the administrative enforcement of federal antidiscrimination laws and regulations in programs and activities that receive federal financial assistance from the department. In reviewing a district's discrimination policies and procedures, OCR will examine whether the district has identified the employee(s) responsible for coordinating compliance with federal civil rights laws, including the investigation of complaints.

The following paragraph identifies the employee(s) designated to coordinate the district's efforts to comply with state and federal civil rights laws as the same person designated to investigate and resolve discrimination complaints under AR 1312.3 - Uniform Complaint Procedures. Districts may modify the following paragraph to designate different district employees to serve these functions. Note also that a district may designate more than one employee to coordinate compliance and/or receive and investigate complaints, although each employee designated as a coordinator/compliance officer must be properly trained.

34 CFR 106.8, as amended by 85 Fed. Reg. 30026, requires that the employee designated by the district to coordinate its responsibilities under Title IX be referred to as the Title IX Coordinator. The Title IX Coordinator is responsible for receiving complaints of sexual harassment and determining whether the complaint should be appropriately addressed through AR 1312.3 or the federal Title IX complaint procedures pursuant to 34 CFR 106.44-106.45. The Title IX Coordinator may be the same person designated below and in AR 1312.3. See AR 5145.7 - Sexual Harassment and AR 5145.71 - Title IX Sexual Harassment Complaint Procedures.

NONDISCRIMINATION/HARASSMENT (continued)

The district designates the individual(s) identified below as the employee(s) responsible for coordinating the district's efforts to comply with applicable state and federal civil rights laws and to answer inquiries regarding the district's nondiscrimination policies. The individual(s) shall also serve as the compliance officer(s) specified in AR 1312.3 - Uniform Complaint Procedures as the responsible employee to handle complaints alleging unlawful discrimination targeting a student, including discriminatory harassment, intimidation, or bullying, based on the student's actual or perceived race, color, ancestry, nationality, national origin, immigration status, ethnic group identification, ethnicity, age, religion, marital status, pregnancy, parental status, physical or mental disability, medical condition, sex, sexual orientation, gender, gender identity, gender expression, genetic information, or any other legally protected status or association with a person or group with one or more of these actual or perceived characteristics. The coordinator/compliance officer(s) may be contacted at: (Education Code 234.1; 5 CCR 4621)

Title IX Coordinator
445 Montezuma Street
Rio Vista, CA 94571
(707) 374-1700
Contactus@rdusd.org

(cf. 1312.1 - Complaints Concerning District Employees)

(cf. 1312.3 - Uniform Complaint Procedures)

(cf. 5145.7 - Sexual Harassment)

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

Measures to Prevent Discrimination

To prevent unlawful discrimination, including discriminatory harassment, intimidation, retaliation, and bullying, of students at district schools or in school activities and to ensure equal access of all students to the educational program, the Superintendent or designee shall implement the following measures:

Note: As part of its responsibility to monitor district compliance with legal requirements concerning discrimination pursuant to Education Code 234.1, CDE is required to ensure that the district posts its nondiscrimination policies in all schools, offices, staff lounges, and student government meeting rooms.

In addition, federal regulations enforced by OCR require the district to notify students, parents/guardians, and employees of its policies prohibiting discrimination on the basis of sex (34 CFR 106.8, 106.9), disability (34 CFR 104.8 and 28 CFR 35.107), and age (34 CFR 110.25) and of related complaint procedures. For notification requirements specifically pertaining to sexual harassment, see BP/AR 5145.7 - Sexual Harassment.

NONDISCRIMINATION/HARASSMENT (continued)

1. Publicize the district's nondiscrimination policy and related complaint procedures, including the coordinator/compliance officer's contact information, to students, parents/guardians, employees, volunteers, and the general public by posting them in prominent locations and providing easy access to them through district-supported communications

Note: Education Code 234.6, as added by AB 34 (Ch. 282, Statutes of 2019), requires a district, starting with the 2020-21 school year, to post its nondiscrimination policies on its web site as specified below. In addition to the policies listed below, if the district has a policy in regard to the prevention and response to hate violence, it is also required to be posted, and the following item should be modified accordingly. See BP 5145.9 - Hate-Motivated Behavior.

2. Post the district's policies and procedures prohibiting discrimination, harassment, student sexual harassment, intimidation, bullying, and cyberbullying, including a section on social media bullying that includes all of the references described in Education Code 234.6 as possible forums for social media, in a prominent location on the district's web site in a manner that is easily accessible to parents/guardians and students (Education Code 234.6)

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

(cf. 1113 - District and School Web Sites)

(cf. 1114 - District-Sponsored Social Media)

(cf. 5131.2 - Bullying)

(cf. 5145.9 - Hate-Motivated Behavior)

Note: Education Code 234.6, as added by AB 34, requires a district, starting in the 2020-21 school year, to post the definitions specified below:

3. Post the definition of sex discrimination and harassment as described in Education Code 230, including the rights set forth in Education Code 221.8, in a prominent location on the district's web site in a manner that is easily accessible to parents/guardians and students (Education Code 234.6)

Note: Education Code 221.61 requires districts and public schools to post on their web sites information related to Title IX (20 USC 1681-1688). Education Code 234.6, as added by AB 34, requires districts, beginning in the 2020-21 school year, to post the Title IX information required pursuant to 221.61 in a prominent location on the district's web site in a manner that is easily accessible to parents/guardians and students. Additionally, districts are required to provide a link to the Title IX information included on CDE's website pursuant to Education Code 221.6, in the same manner. A comprehensive list of rights based on the federal regulations implementing Title IX can be found in Education Code 221.8. A district that does not maintain a web site may comply by posting the information below on the web site of its county office of education. A school without a web site may comply by posting the information on the web site of the district or county office of education.

NONDISCRIMINATION/HARASSMENT (continued)

4. Post in a prominent location on the district web site in a manner that is easily accessible to parents/guardians and students information regarding Title IX prohibitions against discrimination based on a student's sex, gender, gender identity, pregnancy, and parental status, including the following: (Education Code 221.6, 221.61, 234.6)
 - a. The name and contact information of the district's Title IX Coordinator, including the phone number and email address
 - b. The rights of students and the public and the responsibilities of the district under Title IX, including a list of rights as specified in Education Code 221.8 and web links to information about those rights and responsibilities located on the web sites of the Office for Equal Opportunity and the U.S. Department of Education's Office for Civil Rights (OCR)
 - c. A description of how to file a complaint of noncompliance under Title IX, which shall include:
 - (1) An explanation of the statute of limitations within which a complaint must be filed after an alleged incident of discrimination has occurred and how a complaint may be filed beyond the statute of limitations
 - (2) An explanation of how the complaint will be investigated and how the complainant may further pursue the complaint, including web links to this information on the OCR's web site
 - (3) A web link to the OCR complaints form and the contact information for the office, including the phone number and email address for the office
 - d. A link to the Title IX information included on the California Department of Education's (CDE) web site

~~Note: Education Code 234.6, as added by AB 34, requires a district, starting in the 2020-21 school year, to post a link to statewide resources as specified below.~~

5. Post a link to statewide CDE-compiled resources, including community-based organizations, that provide support to youth who have been subjected to school-based discrimination, harassment, intimidation, or bullying and to their families. Such resources shall be posted in a prominent location on the district's web site in a manner that is easily accessible to parents/guardians and students. (Education Code 234.5, 234.6)

NONDISCRIMINATION/HARASSMENT (continued)

6. Provide to students a handbook that contains age-appropriate information that clearly describes the district's nondiscrimination policy, procedures for filing a complaint, and resources available to students who feel that they have been the victim of any such behavior.
7. Annually notify all students and parents/guardians of the district's nondiscrimination policy, including its responsibility to provide a safe, nondiscriminatory school environment for all students, ~~including transgender, and gender nonconforming students~~. The notice shall inform students and parents/guardians that they may request to meet with the compliance officer to determine how best to accommodate or resolve concerns that may arise from the district's implementation of its nondiscrimination policies. The notice shall also inform all students and parents/guardians that, to the extent possible, the district will address any individual student's interests and concerns in private.

(cf. 5145.6 - Parental Notifications)

Note: Both federal and state laws contain requirements for translation of certain information and documents. Title VI of the Civil Rights Act of 1964 requires school districts to ensure meaningful access to their programs and activities by persons with limited English proficiency. OCR has interpreted this to require that, whenever information is provided to parents/guardians, districts must notify limited-English-proficient (LEP) parents/guardians in a language other than English in order to be adequate. OCR enforces this requirement consistent with the Department of Justice's 2003 Guidance to Federal Financial Assistance Recipients Regarding Title VI Prohibition Against National Origin Discrimination Affecting Limited English Proficient Persons. Under the Guidance, a recipient of federal funds has an obligation to provide language assistance to LEP individuals based on balancing four factors: (1) the number or proportion of LEP individuals likely to encounter or be served by the program, (2) the frequency with which LEP individuals come in contact with the program, (3) the nature and importance of the services provided by the program, and (4) the resources available to the recipient and costs. State law is more specific than federal law. Education Code 48985 requires translation of certain information and documents if 15 percent or more of students enrolled in the school speak a single primary language other than English.

8. Ensure that students and parents/guardians, including those with limited English proficiency, are notified of how to access the relevant information provided in the district's nondiscrimination policy and related complaint procedures, notices, and forms in a language they can understand.

If 15 percent or more of students enrolled in a particular district school speak a single primary language other than English, the district's policy, regulation, forms, and notices concerning nondiscrimination shall be translated into that language in accordance with Education Code 234.1 and 48985. In all other instances, the district shall ensure meaningful access to all relevant information for parents/guardians with limited English proficiency.

NONDISCRIMINATION/HARASSMENT (continued)

9. Provide to students, employees, volunteers, and parents/guardians age-appropriate training and/or information regarding the district's nondiscrimination policy; what constitutes prohibited discrimination, including discriminatory harassment, intimidation, retaliation, or bullying; how and to whom a report of an incident should be made; and how to guard against segregating or stereotyping students when providing instruction, guidance, supervision, or other services to them. Such training and information shall include details of guidelines the district may use to provide a discrimination-free environment for all district students, ~~including transgender, and gender nonconforming students.~~

(cf. 1240 - Volunteer Assistance)

(cf. 4131 - Staff Development)

(cf. 4231 - Staff Development)

(cf. 4331 - Staff Development)

10. At the beginning of each school year, inform school employees that any employee who witnesses any act of unlawful discrimination, including discriminatory harassment, intimidation, or bullying, against a student is required to intervene if it is safe to do so. (Education Code 234.1)

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

Note: Item #11 below may be revised to reflect district practice. In some situations, the district may need to provide assistance to a student to protect the student from harassment or bullying. Each situation will need to be analyzed to determine the most appropriate course of action to meet the needs of the student, based on the circumstances involved.
--

11. At the beginning of each school year, inform each principal or designee of the district's responsibility to provide appropriate assistance or resources to protect students from threatened or potentially discriminatory behavior and ensure their privacy rights.

Enforcement of District Policy

The Superintendent or designee shall take appropriate actions to reinforce BP 5145.3 - Nondiscrimination/Harassment. As needed, these actions may include any of the following:

1. Removing vulgar or offending graffiti

(cf. 5131.5 - Vandalism and Graffiti)

2. Providing training to students, staff, and parents/guardians about how to recognize unlawful discrimination, how to report it or file a complaint, and how to respond

NONDISCRIMINATION/HARASSMENT (continued)

3. Disseminating and/or summarizing the district's policy and regulation regarding unlawful discrimination
4. Consistent with laws regarding the confidentiality of student and personnel records, communicating to students, parents/guardians, and the community the school's response plan to unlawful discrimination or harassment

(cf. 4112.6/4212.6/4312.6 - Personnel Files)

(cf. 4119.23/4219.23/4319.23 - Unauthorized Release of Confidential/Privileged Information)

(cf. 5125 - Student Records)

5. Taking appropriate disciplinary action against students, employees, and anyone determined to have engaged in wrongdoing in violation of district policy, including any student who is found to have filed a complaint of discrimination that the student knew was not true

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

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

(cf. 5144 - Discipline)

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

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

(cf. 6159.4 - Behavioral Interventions for Special Education Students)

Process for Initiating and Responding to Complaints

Note: Education Code 234.1 requires that districts adopt a process for receiving and investigating complaints of unlawful discrimination, including discriminatory harassment, intimidation, retaliation, and bullying. Such a process, which is required to be consistent with the uniform complaint procedures (UCP) specified in 5 CCR 4600-4670, must include (1) a requirement that school personnel who witness an act take immediate steps to intervene when safe to do so, (2) a timeline for investigating and resolving complaints, (3) an appeal process, and (4) translation of forms when required by Education Code 48985. In addition, federal regulations require districts to adopt procedures providing for the prompt and equitable resolution of complaints of discrimination on the basis of sex (34 CFR 106.8), disability (34 CFR 104.7 and 28 CFR 35.107), and age (34 CFR 110.25). OCR guidance on federal civil rights requirements notes that districts may have a responsibility to respond to notice of discrimination whether or not a formal complaint is filed.

Complaints of sexual harassment must be addressed through the federal Title IX complaint procedures established pursuant to 34 CFR 106.44-106.45, as added by 85 Fed. Reg. 30026, if the alleged conduct meets the federal definition of sexual harassment. Pursuant to 34 CFR 106.30, sexual harassment includes (1) a district employee conditioning the provision of a district aid, benefit, or service on an individual's participation in unwelcome sexual conduct; (2) unwelcome conduct determined by a reasonable person to be so severe, pervasive, and objectively offensive that it effectively denies a person equal access to the district's education program or activity; or (3) sexual assault, dating violence, domestic violence, or stalking as defined in 20 USC 1092 and 34 USC 12291. Allegations that do not meet this definition should be addressed through the district's UCP. See BP/AR 5145.7 - Sexual Harassment and AR 5145.71 - Title IX Sexual Harassment Complaint Procedures.

NONDISCRIMINATION/HARASSMENT (continued)

Students who feel that they have been subjected to unlawful discrimination described above or in district policy are strongly encouraged to immediately contact the compliance officer, principal, or any other staff member. In addition, students who observe any such incident are strongly encouraged to report the incident to the compliance officer or principal, whether or not the alleged victim files a complaint.

Any school employee who observes an incident of unlawful discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, or to whom such an incident is reported shall report the incident to the compliance officer or principal within a school day, whether or not the alleged victim files a complaint.

Any school employee who witnesses an incident of unlawful discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, shall immediately intervene to stop the incident when it is safe to do so. (Education Code 234.1)

Note: Though a formal complaint must be in writing pursuant to 5 CCR 4600, the district's obligation to provide a safe school environment for its students overrides the need to comply with formalities. Thus, once the district receives notice of an incident, whether verbally or in writing, it is good practice to begin the investigation of the report and to take steps to stop any prohibited conduct and address any effect on students. The following paragraph reflects such practice and is consistent with OCR recommendation.

When a report of unlawful discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, is made to or received by the principal or compliance officer, the principal or compliance officer shall notify the student or parent/guardian of the right to file a formal complaint in accordance with AR 1312.3 - Uniform Complaint Procedures or, for complaints of sexual harassment that meet the federal Title IX definition, AR 5145.71 - Title IX Sexual Harassment Complaint Procedures. Once notified verbally or in writing, the compliance officer shall begin the investigation and shall implement immediate measures necessary to stop the discrimination and ensure that all students have access to the educational program and a safe school environment. Any interim measures adopted to address unlawful discrimination shall, to the extent possible, not disadvantage the complainant or a student who is the victim of the alleged unlawful discrimination.

Any report or complaint alleging unlawful discrimination by the principal, compliance officer, or any other person to whom a report would ordinarily be made or complaint filed shall instead be made to or filed with the Superintendent or designee who shall determine how the complaint will be investigated.

(cf. 5141.4 - Child Abuse Prevention and Reporting)

Issues Unique to Intersex, Nonbinary, Transgender and Gender-Nonconforming Students

NONDISCRIMINATION/HARASSMENT (continued)

Note: The terms and definitions used below are consistent with California law, case law, and generally accepted terms within academia and in publications issued by state and federal agencies such as CDE and OCR, including provisions in the California Gender Recognition Act that recognize three gender options, female, male, and nonbinary, and define "nonbinary" and other related terms such as "intersex" and "transgender". In addition to consistency with the above, the definition of "gender identity" below The term "gender identity" is not specifically defined in the Education Code. The following definition is consistent with case law and generally accepted terms within academia, as well as the Resolution Agreement between the Arcadia Unified School District, OCR the U.S. Department of Education Office for Civil Rights, and the U.S. Department of Justice, Civil Rights Division, which defines "gender identity" as "one's internal sense of gender, which may be different from one's assigned sex, and which is consistently and uniformly asserted, or for which there is other evidence that the gender identity is sincerely held as part of the student's core identity."

The following section is also consistent with OCR's fact sheet "Supporting Intersex Students: A Resource for Students, Families, and Educators," issued in October 2021 and CDE's "Update FLASH #158, Guidance for Changing a Student's Gender in CALPADS," which provides guidance on changing a student's gender and/or legal name on the student's mandatory permanent record.

Gender identity of a student means the student's gender-related identity, appearance, or behavior as determined from the student's internal sense, whether or not that gender-related identity, appearance, or behavior is different from that traditionally associated with the student's physiology or assigned sex at birth.

Gender expression means a student's gender-related appearance and behavior, whether stereotypically associated with the student's assigned sex at birth. (Education Code 210.7)

Gender transition refers to the process in which a student changes from living and identifying as the sex assigned to the student at birth to living and identifying as the sex that corresponds to the student's gender identity.

Gender-nonconforming student means a student whose gender expression differs from stereotypical expectations.

***Intersex student* means a student with natural bodily variations in anatomy, hormones, chromosomes, and other traits that differ from expectations generally associated with female and male bodies.**

***Nonbinary student* means a student whose gender identity falls outside of the traditional conception of strictly either female or male, regardless of whether or not the student identifies as transgender, was born with intersex traits, uses gender-neutral pronouns, or uses agender, genderqueer, pangender, gender nonconforming, gender variant, or such other more specific term to describe their gender.**

NONDISCRIMINATION/HARASSMENT (continued)

Transgender student means a student whose gender identity is different from the gender assigned at birth.

The district prohibits acts of verbal, nonverbal, or physical aggression, intimidation, or hostility that are based on sex, gender identity, or gender expression, or that have the purpose or effect of producing a negative impact on the student's academic performance or of creating an intimidating, hostile, or offensive educational environment, regardless of whether the acts are sexual in nature. Examples of the types of conduct which are prohibited in the district and which may constitute gender-based harassment include, but are not limited to:

1. Refusing to address a student by a name and the pronouns consistent with the student's gender identity
2. Disciplining or disparaging a student or excluding the student from participating in activities, for behavior or appearance that is consistent with the student's gender identity or that does not conform to stereotypical notions of masculinity or femininity, as applicable
3. Blocking a student's entry to the restroom that corresponds to the student's gender identity
4. Taunting a student because the student participates in an athletic activity more typically favored by a student of the other sex
5. Revealing a student's ~~transgender status~~ **gender identity** to individuals who do not have a legitimate need for the information, without the student's consent
6. Using gender-specific slurs
7. Physically assaulting a student motivated by hostility toward the student because of the student's gender, gender identity, or gender expression

The district's uniform complaint procedures (AR 1312.3) or Title IX sexual harassment procedures (AR 5145.71), as applicable, shall be used to report and resolve complaints alleging discrimination against **intersex, nonbinary,** transgender, and gender-nonconforming students.

Examples of bases for complaints include, but are not limited to, the above list, as well as improper rejection by the district of a student's asserted gender identity, denial of access to facilities that correspond with a student's gender identity, improper disclosure of a student's ~~transgender status~~ **gender identity**, discriminatory enforcement of a dress code, and other instances of gender-based harassment.

NONDISCRIMINATION/HARASSMENT (continued)

To ensure that **intersex, nonbinary,** transgender, and gender-nonconforming students are afforded the same rights, benefits, and protections provided to all students by law and Board policy, the district shall address each situation on a case-by-case basis, in accordance with the following guidelines:

Note: Timelines included in items #1-2 below may be modified to reflect district practice.

Pursuant to state and federal law, a district has the responsibility to ensure a safe, nondiscriminatory school environment for all students and equal access to the educational program for intersex, nonbinary, transgender, or gender non-conforming students. As part of its obligation, the district must keep a student's private information, including a student's gender, gender identity, or gender expression, confidential. CDE's "School Success and Opportunity Act (Assembly Bill 1266) Frequently Asked Questions," references a transgender student's informational privacy right under Article I, Section I of the California Constitution as protecting the student's gender identity from disclosure. However, CDE specifies that, pursuant to 34 CFR 99.36, disclosure of such information to appropriate parties is permitted in connection with an emergency, as necessary to protect the health or safety of the student or other individuals. Therefore, a district is required to take measures such as those specified in the following paragraph, to prevent unintentional release of students' private information and should contact legal counsel before disclosing a student's gender identity without the student's consent.

1. Right to privacy: A student's **intersex, nonbinary,** transgender, or gender-nonconforming status is the student's private information, and the district shall only disclose the information to others with the student's prior written consent, except when the disclosure is otherwise required by law or when the district has compelling evidence that disclosure is necessary to preserve the student's physical or mental well-being. In any case, the district shall only allow disclosure of a student's personally identifiable information to employees with a legitimate educational interest as determined by the district pursuant to 34 CFR 99.31. Any district employee to whom a student's transgender or gender nonconforming status is disclosed shall keep the student's information confidential. When disclosure of a student's gender identity is made to a district employee by a student, the employee shall seek the student's permission to notify the compliance officer. If the student refuses to give permission, the employee shall keep the student's information confidential, unless the employee is required to disclose or report the student's information pursuant to this administrative regulation, and shall inform the student that honoring the student's request may limit the district's ability to meet the student's needs related to the student's status as a transgender or gender nonconforming student. If the student permits the employee to notify the compliance officer, the employee shall do so within three school days. **The district shall develop strategies to prevent unauthorized disclosure of students' private information. Such strategies may include, but are not limited to, collecting or maintaining information about student gender only when relevant to the educational program or activity, protecting or revealing a student's gender identity as necessary to protect the health or safety of the student, and keeping a student's unofficial record separate from the official record.**

NONDISCRIMINATION/HARASSMENT (continued)

~~and the~~ The district shall only disclose the information to others with the student's prior written consent, except when the disclosure is otherwise required by law or when the district has compelling evidence that disclosure is necessary to preserve the student's physical or mental well-being. In any case, the district shall only allow disclosure of a student's personally identifiable information to employees with a legitimate educational interest as determined by the district pursuant to 34 CFR 99.31. Any district employee to whom a student's **intersex, nonbinary**, transgender, or gender-nonconforming status is disclosed shall keep the student's information confidential. When disclosure of a student's gender identity is made to a district employee by a student, the employee shall seek the student's permission to notify the compliance officer. If the student refuses to give permission, the employee shall keep the student's information confidential, unless the employee is required to disclose or report the student's information pursuant to this administrative regulation, and shall inform the student that honoring the student's request may limit the district's ability to meet the student's needs related to the student's status as an **intersex, nonbinary**, transgender, or gender-nonconforming student. If the student permits the employee to notify the compliance officer, the employee shall do so within three school days.

As appropriate given the student's need for support, the compliance officer may discuss with the student any need to disclose the **student's intersex, nonbinary**, transgender, or gender-nonconformity status or gender identity or gender expression to the student's parents/guardians and/or others, including other students, teacher(s), or other adults on campus. The district shall offer support services, such as counseling, to students who wish to inform their parents/guardians of their status and desire assistance in doing so.

(cf. 1340 - Access to District Records)

(cf. 3580 - District Records)

2. **Determining a Student's Gender Identity:** The compliance officer shall accept the student's assertion of gender identity and begin to treat the student consistent with that gender identity unless district personnel present a credible and supportable basis for believing that the student's assertion is for an improper purpose.
3. **Addressing a Student's Transition Needs:** The compliance officer shall arrange a meeting with the student and, if appropriate, the student's parents/guardians to identify and develop strategies for ensuring that the student's access to educational programs and activities is maintained. The meeting shall discuss the **intersex, nonbinary**, transgender, or gender-nonconforming student's rights and how those rights may affect and be affected by the rights of other students and shall address specific subjects related to the student's access to facilities and to academic or

NONDISCRIMINATION/HARASSMENT (continued)

educational support programs, services, or activities, including, but not limited to, sports and other competitive endeavors. In addition, the compliance officer shall identify specific school site employee(s) to whom the student may report any problem related to the student's status as an **intersex, nonbinary,** transgender, or gender-nonconforming individual, so that prompt action can be taken to address it. Alternatively, if appropriate and desired by the student, the school may form a support team for the student that will meet periodically to assess whether the arrangements for the student are meeting the student's educational needs and providing equal access to programs and activities, educate appropriate staff about the student's transition, and serve as a resource to the student to better protect the student from gender-based discrimination.

Note: Pursuant to Education Code 221.5, a district is required to permit a student to use facilities and participate in sex-segregated school programs and activities consistent with the student's gender identity, regardless of the gender listed on the student's educational records. ~~Because Education Code 221.5 affords transgender students these rights, districts in California are not impacted by the February 22, 2017 action of the USDOE and U.S. Department of Justice to rescind earlier federal guidance which had indicated that, under Title IX, students must be allowed to use sex-segregated facilities in accordance with their gender identity.~~ In implementing state law, districts may review recommended practices in the USDOE's Office of Elementary and Secondary Education's Examples of Policies and Emerging Practices for Supporting Transgender Students. For more information on the rights of transgender students, see CSBA's Updated Legal Guidance: Protecting Transgender and Gender Nonconforming Students Against Discrimination.

4. **Accessibility to Sex-Segregated Facilities, Programs, and Activities:** When the district maintains sex-segregated facilities, such as restrooms and locker rooms, or offers sex-segregated programs and activities, such as physical education classes, intermural sports, and interscholastic athletic programs, students shall be permitted to access facilities and participate in programs and activities consistent with their gender identity. To address any student's privacy concerns in using sex-segregated facilities, the district shall offer available options such as a gender-neutral or single-use restroom or changing area, a bathroom stall with a door, an area in the locker room separated by a curtain or screen, or use of the locker room before or after the other students. However, the district shall not require a student to utilize these options because the student is **intersex, nonbinary,** transgender, or gender-nonconforming. In addition, a student shall be permitted to participate in accordance with the student's gender identity in other circumstances where students are separated by gender, such as for class discussions, yearbook pictures, and field trips. A student's right to participate in a sex-segregated activity in accordance with the student's gender identity shall not render invalid or inapplicable any other eligibility rule established for participation in the activity.

(cf. 6145 - Extracurricular and Cocurricular Activities)

(cf. 6145.2 - Athletic Competition)

(cf. 6153 - School-Sponsored Trips)

(cf. 7110 - Facilities Master Plan)

NONDISCRIMINATION/HARASSMENT (continued)

Note: Education Code 49062.5 and 49070, as added and amended by AB 711 (Ch. 179, Statutes of 2019), respectively, require districts to update a former student's records to change the student's name and/or gender as specified below. See AR 5125 - Student Records. Pursuant to 5 CCR 432, a district is required to maintain for each student a mandatory permanent student record that includes the student's legal name, sex, and other specified details. While 5 CCR 4910 refers to "sex" as the "biological condition or quality of being a female or male human being," it also defines "gender" to mean "sex," which includes "a person's gender identity and gender related appearance and behavior whether or not stereotypically associated with the person's assigned sex at birth." When responding to a request to change the gender or legal name of intersex, nonbinary, transgender, or gender non-conforming students, districts should be mindful of laws prohibiting gender-based discrimination. In CALPADS' "Update FLASH #158, Guidance for Changing a Student's Gender in CALPADS", CDE distinguishes the process for updating a student's legal name from the process for updating a student's gender. According to CDE, a district must receive formal documentation that a student's name has been legally changed before the student's recorded legal name may be changed in the student's mandatory permanent student record (official record). When documentation is not provided, CDE states the district should nonetheless update all other school records (unofficial records such as attendance sheets, report cards, and school identification) to reflect the name change. On the other hand, to change a student's gender in the student's official records, CDE states that there is no specific requirement regarding formal documentation or process that a district should review or require in determining the gender to be recorded in the official records. Pursuant to Education Code 49061, only a parent/guardian may authorize a change to a student's gender in the student's official record. The district should consult legal counsel in developing a policy in this regard.

5. Student Records: Upon each student's enrollment, the district is required to maintain a mandatory permanent student record (official record) that includes the student's gender and legal name.

A student's legal name or gender as entered on the mandatory student record required pursuant to 5 CCR 432 shall only be changed with proper documentation. When a student presents government-issued documentation of a name and/or gender change or submits a request for a name and/or gender change through the process specified in Education Code 49070, the district shall update the student's records. (Education Code 49062.5, 49070) A student's gender as entered on the student's official record required pursuant to 5 CCR 432 shall only be changed with written authorization of a parent/guardian having legal custody of the student. (Education Code 49061)

However, when proper documentation or authorization, as applicable, is not submitted with a request to change a student's legal name or gender, any change to the student's record shall be limited to the student's unofficial records such as attendance sheets, report cards, and school identification.

(cf. 5125 - Student Records)
 (cf. 5125.1 - Release of Directory Information)
 (cf. 5125.3 - Challenging Student Records)

NONDISCRIMINATION/HARASSMENT (continued)

6. **Names and Pronouns:** If a student so chooses, district personnel shall be required to address the student by a name and the pronoun(s) consistent with the student's gender identity, without the necessity of a court order or a change to the student's official district record. However, inadvertent slips or honest mistakes by district personnel in the use of the student's name and/or consistent pronouns will, in general, not constitute a violation of this administrative regulation or the accompanying district policy.

7. **Uniforms/Dress Code:** A student has the right to dress in a manner consistent with the student's gender identity, subject to any dress code adopted on a school site.

(cf. 5132 - Dress and Grooming)

(5/20 7/20) 12/21

CSBA Sample Board Policy

Students

BP 5148.2(a)

BEFORE/AFTER SCHOOL PROGRAMS

Note: The following **optional** policy is for use by districts providing before-school and/or after-school programs and should be revised to reflect the program(s) offered by the district. For eligible programs in grades K-9, the district may apply for funding from the state's After School Education and Safety Program (ASES) (Education Code 8482-8484.65) and/or the federal 21st Century Community Learning Center Program (21st CCLC) (Education Code 8484.7-8484.9; 20 USC 7171-7176). The federal 21st Century High School After School Safety and Enrichment for Teens Program (ASSETs) (Education Code 8420-8428; 20 USC 7171-7176) provides funding for eligible programs in grades 9-12.

Education Code 46120, as added by AB 130 (Ch. 44, Statutes of 2021), establishes the Expanded Learning Opportunities (ELO) Program and allocates funding to districts under a formula based on a district's percentage of unduplicated students and average daily attendance. For the 2021-22 school year, districts receiving funds are required to offer access to ELO programs to all unduplicated students in grades TK-6 and to provide access to such programs to at least 50 percent of enrolled unduplicated students. Commencing in the 2022-23 school year, districts receiving funds are required to offer access to all students in grades TK-6 inclusive, and to ensure that access is provided to any student whose parent/guardian requests placement in an ELO program. Pursuant to Education Code 46120, on school days, ELO programs must include in-person before or after school programs and, on non-school days, intersession programs of specified lengths of time as described below and in the accompanying administrative regulation. Student participation in an ELO program is optional.

See the accompanying administrative regulation for major requirements of each program.

The following policy is applicable to all **four** programs, unless otherwise noted, and may be adapted by districts that offer other programs through district funding or alternative sources. If the district does not offer both a before-school and after-school program, it may modify the following policy as appropriate.

The Governing Board desires to provide before-school and/or after-school enrichment programs that support the regular education program in a supervised environment. In order to increase academic achievement of participating students, the content of such programs shall be coordinated with the district's vision and goals for student learning, local control and accountability plan, curriculum, and academic standards.

(cf. 0000 - Vision)

(cf. 0200 - Goals for the School District)

(cf. 0460 - Local Control and Accountability Plan)

(cf. 0470 - COVID-19 Mitigation Plan)

(cf. 5147 - Dropout Prevention)

(cf. 5148 - Child Care and Development)

(cf. 6011 - Academic Standards)

(cf. 6176 - Weekend/Saturday Classes)

(cf. 6177 - Summer Learning Programs)

(cf. 6179 - Supplemental Instruction)

BEFORE/AFTER SCHOOL PROGRAMS (continued)

Note: The following paragraph reflects a requirement for collaborative planning for both ASES (Education Code 8482.5) and ASSETs (Education Code 8422). 21st CCLC programs must be developed in collaboration with the school(s) the students attend, but collaboration with other entities is at the discretion of the district. Districts offering only 21st CCLC programs may revise the following paragraph to reflect district practice.

The district's program shall be planned through a collaborative process that includes parents/guardians, students, and representatives of participating schools, governmental agencies including city and county parks and recreation departments, local law enforcement, community organizations, and, if appropriate, the private sector. (Education Code 8422, 8482.5, **46120**)

Note: **The following optional paragraph may be revised to reflect district practice. Pursuant to Education Code 46120, as added by AB 130, districts are required to prioritize ELO programs at school sites in the lowest income communities, as determined by prior year percentages of students eligible for free and reduced-price meals, while maximizing the number of schools and neighborhoods with expanded learning opportunities programs across their attendance area. In addition, pursuant to Education Code 8482.5, in awarding funding for ASES programs, the state gives priority to schools with at least 50 percent of students eligible for free or reduced-price meals. Pursuant to 20 USC 7174, funding for the 21st CCLC and ASSETs programs is restricted to schools receiving federal Title I funding. In addition, 20 USC 7174 and Education Code 8422 and 8484.8 give competitive priority for these federal programs to applications jointly submitted by school districts and community organizations for programs that (1) are located in schools that are implementing comprehensive or targeted support and improvement activities pursuant to 20 USC 6311 or other schools determined by the district to be in need of intervention and support to improve student academic achievement and other outcomes; (2) serve students at risk for academic failure, dropping out of school, involvement in criminal or delinquent activities, or lacking strong positive role models; (3) provide activities not otherwise accessible to participating students or expand accessibility to high-quality services that may be available in the community; (4) continue or expand existing grants; and (5) for 21st CCLC programs, provide year-round expanded learning programming. For a further description of competitive priority for funding, see the California Department of Education's (CDE) "21st CCLC and ASSETs FAQs" and "Request for Applications for Programs Proposing to Serve High School Students."**

To the extent feasible, the district shall give priority to establishing before-school and/or after-school programs in low-performing schools and/or programs that serve low-income and other at-risk students.

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

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

(cf. 6020 - Parent Involvement)

Any **After School Education and Safety Program (ASES), 21st Century Community Learning Center Program (21st CCLC), 21st Century High School After School Safety and Enrichment for Teens Program (ASSETs), or other program** to be established pursuant to Education Code 8421, 8482.3 or 8484.75 shall be approved by the Board and the principal of each participating school.

BEFORE/AFTER SCHOOL PROGRAMS (continued)

Note: The following **optional** paragraph is applicable to all programs. Pursuant to Education Code 8483.4 (applicable to both ASES and 21st CCLC), the program administrator is required to establish qualifications for each staff position that, at a minimum, ensure that all staff members who directly supervise students meet the minimum qualifications for an instructional aide pursuant to district policies; see the accompanying administrative regulation. A district offering an ASSETs program must establish its expectations for staff qualifications.

The Superintendent or designee shall ensure that all staff who directly supervise students in the district's before-school and/or after-school program possess appropriate knowledge and experience. As needed, staff and volunteers shall receive ongoing training related to their job responsibilities.

(cf. 1240 - Volunteer Assistance)
(cf. 4131 - Staff Development)
(cf. 4222 - Teacher Aides/Paraprofessionals)
(cf. 4231 - Staff Development)
(cf. 4331 - Staff Development)

Each program shall include academic and enrichment elements in accordance with law and administrative regulation. In addition, each program may include support services that reinforce the educational component and promote student health and well-being.

(cf. 0450 - Comprehensive Safety Plan)
(cf. 3550 - Food Service/Child Nutrition Program)
(cf. 5030 - Student Wellness)
(cf. 5131.6 - Alcohol and Other Drugs)
(cf. 6142.7 - Physical Education and Activity)

Note: Education Code 8482.6 (applicable to ASES, 21st CCLC, and ELO programs) and Education Code 8422 (applicable to ASSETs programs), **authorize** the district **to** charge fees to participating families **with certain exceptions as described below.**

Option 1 below is for use by districts that choose not to charge family fees. Option 2 is for use by districts that will charge a permissible family fee to cover unfunded costs of the program.

No fee shall be charged for participation in the program.

Note: The following paragraph is for use by districts selecting Option 2 that offer an ASSETs program, and may be modified to reflect program(s) offered by the district. Pursuant to Education Code 8422, ASSETs programs that charge fees to participating families are required to waive or reduce the fees for families with students who are eligible for free or reduced-price meals.

BEFORE/AFTER SCHOOL PROGRAMS (continued)

Note: The following paragraph is for use by districts selecting Option 2 that offer an ASES, 21st CCLC program, **and/or ELO program**, and may be modified to reflect program(s) offered by the district. Pursuant to Education Code 8482.6, **as amended by AB 130**, family fees may **not** be charged for these programs **for a student who is eligible for free or reduced-price meals or** if the district knows the participating student is a homeless youth or in foster care. **In addition, a program that charges such fees is required to schedule fees on a sliding scale that considers family income and ability to pay.**

For ASES, 21st CCLC, and/or Expanded Learning Opportunities programs, no fee shall be charged for a student who is eligible for free or reduced-price meals, or a student who the district knows is a homeless youth or in foster care. In addition, family fees shall be calculated on a sliding scale that considers family income and ability to pay. (Education Code 8482.6, **46120**)

(cf. 3260 - Fees and Charges)

(cf. 3553 - Free and Reduced Price Meals)

(cf. 6173 - Education for Homeless Children)

(cf. 6173.1 - Education for Foster Youth)

BEFORE/AFTER SCHOOL PROGRAMS (continued)

To the extent consistent with state and federal privacy laws, Education Code 8484.1 authorizes the district to share specified student data (i.e., school day attendance data, statewide assessment scores English language development test placement or reclassification scores, California Healthy Kids Survey results in aggregate form, student engagement and behavioral data, and other academic measures, including grades and course completion) with the operator of an after-school program with which the district has a contract that includes a confidentiality agreement. The district should consult with legal counsel if it has any questions regarding the sharing of student data.

In addition, Education Code 8427 and 8484 require the after-school program to submit data on school and program attendance and program quality to the CDE; see the section "Reports" in the accompanying administrative regulation.

The Board and the Superintendent or designee shall monitor student participation rates and shall identify multiple measures that shall be used to evaluate program effectiveness. Such measures may include, but are not limited to, student outcome data; program self-assessments; feedback from staff, participating students, and parents/guardians; and observations of program activities.

(cf. 0500 - Accountability)

Note: The following paragraph is for use by districts that offer an ASES, 21st CCLC, and/or ELO program, and may be adapted by districts that offer ASSETs or other programs. Pursuant to Education Code 8482.3 and 46120, as added by AB 130, require districts offering an ASES, 21st CCLC, and/or ELO program to review program goals, program content, and outcome measures, selected from among those listed in Education Code 8484, every three years and to retain documentation for five years.

Every three years, the Superintendent or designee shall review the after-school program plan, including, but not limited to, program goals, program content, and outcome measures. Documentation of the program plan shall be maintained for a minimum of five years.

(cf. 3580 - District Records)

Legal Reference: (see next page)

BEFORE/AFTER SCHOOL PROGRAMS (continued)

Legal Reference:

EDUCATION CODE

8281.5 California Prekindergarten Planning and Implementation Grant Program

8295-8305 Child development program personnel qualifications

8420-8428 21st Century After-School Program for Teens

8482-8484.65 After School Education and Safety Program

8484.7-8484.9 21st Century Community Learning Centers

17264 New construction; accommodation of before- and after-school programs

35021.3 After-school physical recreation instructors

45125 Criminal record check

45330 Paraprofessionals; instructional aides

45340-45349 Paraprofessionals; instructional aides

46120 Expanded Learning Opportunities Program

49024 Criminal background check; Activity Supervisor Clearance Certificate

49430-49434 Nutrition standards

49540-49546 Child Care Food Program

49553 Free or reduced-price meals

69430-69460 Cal Grant program

WELFARE AND INSTITUTIONS CODE

10207-10490 Child Care and Development Services Act, especially:

10273 Preferred placement for otherwise eligible children ages 11 or 12

UNITED STATES CODE, TITLE 20

6311 State plans

6314 Title I schoolwide programs

7171-7176 21st Century Community Learning Centers

UNITED STATES CODE, TITLE 42

1766-1766a Child and Adult Care Food Program

11434a Education for homeless children and youths

CODE OF FEDERAL REGULATIONS, TITLE 7

226.17 Child care center nutrition standards

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Expanded Learning Opportunities Program FAQs, October 2021

Request for Applications: 21st Century Community Learning Centers Elementary/Middle Schools, September 2020

Request for Applications: 21st Century High School After School Safety and Enrichment for Teens, September 2020

21st CCLC and ASSETs FAQs, September 2020

Quality Program Improvement Plan Instructions: Instructions for Completing a Quality Program Improvement Plan for Expanded Learning Programs in California, August 2020

A Crosswalk Between the Quality Standards for Expanded Learning and Program Quality Assessment Tools, 2014

Quality Standards for Expanded Learning in California: Creating and Implementing a Shared Vision of Quality, 2014

California After School Physical Activity Guidelines, 2009

Management Resources continued: (see next page)

BEFORE/AFTER SCHOOL PROGRAMS (continued)

Management Resources continued:

U.S. DEPARTMENT OF EDUCATION PUBLICATIONS

21st Century Community Learning Centers, Nonregulatory Guidance, February 2003

WEB SITES

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

California Department of Education, **Expanded Learning:** <https://www.cde.ca.gov/ls/ex>

California Healthy Kids Survey: <https://chks.wested.org>

California School-Age Consortium: <http://calsac.org>

Commission on Teacher Credentialing: <http://www.ctc.ca.gov>

Partnership for Children and Youth: <http://partnerforchildren.org>

U.S. Department of Agriculture: <http://www.fns.usda.gov/cnd/care/afterschool.htm>

U.S. Department of Education: <http://www.ed.gov>

(7/15 3/17) 12/21

CSBA Sample Administrative Regulation

Students

AR 5148.2(a)

BEFORE/AFTER SCHOOL PROGRAMS

Note: The district should revise the following administrative regulation to reflect the before and/or after school program(s) it offers and the grade levels at which the programs are offered. In addition to the program requirements described below, before-school and after-school programs may be subject to other district policies such as BP/AR 5148 - Child Care and Development, AR 3514.2 - Integrated Pest Management, and BP/AR 3550 - Food Service/Child Nutrition Program. The district should consult legal counsel if it has questions regarding the applicability of other laws to the district's programs.

Definitions

***Expanded learning opportunities* means before school, after school, summer, or intersession learning programs that focus on developing the academic, social, emotional, and physical needs and interests of students through hands-on, engaging learning experiences. *Expanded learning opportunities* does not mean an extension of instructional time, but rather, opportunities to engage students in enrichment, play, nutrition, and other developmentally appropriate activities. (Education Code 8482.1, 46120)**

***Unduplicated student* means a student enrolled in a district who is either classified as an English learner, eligible for a free or reduced-price meal, or is a foster youth. (Education Code 42238.02, 46120)**

Grades K-6

Note: The following section is for use by districts providing before-school and/or after-school programs funded by the state After School Education and Safety Program (ASES) (Education Code 8482-8484.65), the federal 21st Century Community Learning Center program (21st CCLC) (Education Code 8484.7-8484.9; 20 USC 7171-7176), **or the Expanded Learning Opportunities (ELO) program (Education Code 46120).**

ASES and 21st CCLC programs serve students who are in grades K-9 in an elementary, middle, or junior high school.

The district's After School Education and Safety (ASES) program shall serve students in any of grades K-6 as the district may determine based on local needs. (Education Code 8482.3, 8484.7, 8484.75, 8484.8)

The program shall primarily serve students in Title I schoolwide programs. (Education Code 8484.8; 20 USC 7173)

(cf. 6171 - Title I Programs)

BEFORE/AFTER SCHOOL PROGRAMS (continued)

Note: Education Code 46120, as added by AB 130 (Ch. 44, Statutes of 2021), establishes the Expanded Learning Opportunities (ELO) Program and allocates funding to districts under a formula based on a district's percentage of unduplicated students and average daily attendance. For the 2021-22 school year, districts receiving funds are required to offer access to ELO programs to all unduplicated students in grades TK-6 and to provide access to such programs to at least 50 percent of enrolled unduplicated students. For the 2022-23 school year, districts receiving funds are required to offer all students in grades TK-6 access to ELO programs, and ensure that access is provided to any student whose parent/guardian requests placement in a program. Districts are required to prioritize services at school sites in the lowest income communities, as determined by prior year percentages of students eligible for free and reduced-price meals, while maximizing the number of schools and neighborhoods with ELO programs across their attendance area.

The following paragraph is for districts that receive ELO funds and should be deleted by districts that do not receive such funds.

The district's Expanded Learning Opportunities (ELO) program shall serve students in grades TK-6. For the 2021-22 school year, the district shall offer access to ELO programs to all unduplicated students in grades TK-6 and provide access to such programs to at least 50 percent of enrolled unduplicated students. Commencing with the 2022-23 school year, the district shall offer all students in grades TK-6 access to ELO programs, and ensure that access is provided to any student whose parent/guardian requests placement in a program. (Education Code 46120)

Education Code 8281.5, as added by AB 130 and amended by AB 167 (Ch. 252, Statutes of 2021), requires districts receiving grants through the California Prekindergarten Planning and Implementation Grant Program to develop a plan for consideration by the Board at a public meeting on or before June 30, 2022 for how all children in the attendance area of the district will have access to full-day learning programs the year before kindergarten that meet the needs of parents/guardians, including through partnerships with the district's ELO program, ASES Program, California state preschool program, Head Start programs, and other community-based early learning and care programs. See BP 6170.1 - Transitional Kindergarten.

The Superintendent or designee shall ensure that the plan to provide access to full-day learning programs the year before kindergarten addresses the needs of children and their families as specified in BP 6170.1 - Transitional Kindergarten. (Education Code 8281.5)

Note: Pursuant to Education Code 8484.75, programs funded through the 21st CCLC program are generally subject to the same program requirements applicable to ASES programs, with the exception of specified provisions primarily related to allocation of funds. In contrast, ELO programs are explicitly subject to some but not all of the ASES requirements pursuant to Education Code 46120. However, the California Department of Education's (CDE) Expanded Learning Opportunities FAQs emphasizes that districts are expected to uniformly apply the stricter ASES requirements to all programs since ASES, 21st CCLC, and ELO programs should be considered a single, comprehensive program. As such, the following section reflects the expectation that ELO programs will comply with all the requirements for ASES and 21st CCLC programs.

BEFORE/AFTER SCHOOL PROGRAMS (continued)

The following section applies to ASES, 21st CCLC, and ELO programs, except where otherwise noted, and should be revised to reflect the program(s) offered by the district.

The district's ASES and ELO program(s) shall be operated in accordance with the following:

1. Program Elements

- a. The program shall include an educational and literacy element in which tutoring or homework assistance is provided in language arts, mathematics, history and social science, computer training, and/or science. (Education Code 8482.3, 8484.75, 46120)

(cf. 6142.91 - Reading/Language Arts Instruction)

(cf. 6142.92 - Mathematics Instruction)

(cf. 6142.93 - Science Instruction)

(cf. 6154 - Homework/Makeup Work)

(cf. 6163.4 - Student Use of Technology)

Note: Education Code 8482.3 requires that the program include an educational enrichment component which may include physical fitness. Pursuant to Education Code 8483.55 and 8484.8, the n (CDE has developed voluntary California After School Physical Activity Guidelines which are available on its web site.

- b. The program shall include an educational enrichment element which may include, but is not limited to, fine arts, career technical education, recreation, technology, physical fitness, and prevention activities. (Education Code 8482.3, 8484.75, 46120)

(cf. 5131.6 - Alcohol and Other Drugs)

(cf. 5131.62 - Tobacco)

(cf. 6142.6 - Visual and Performing Arts)

(cf. 6142.7 - Physical Education and Activity)

(cf. 6178 - Career Technical Education)

Note: Pursuant to Education Code 8482.3, after-school programs may offer snacks or meals that conform to applicable state or federal nutrition standards. Reimbursement for providing snacks is available through the National School Lunch Program and the Child and Adult Care Food Program (CACFP) for participating districts. Pursuant to the Healthy, Hunger-Free Kids Act of 2010 (42 USC 1766-1766a), after-school programs participating in the at-risk after-school care component of the CACFP may be reimbursed for serving full meals. Further information is available on the web sites of the CDE and U.S. Department of Agriculture.

2. Nutrition

BEFORE/AFTER SCHOOL PROGRAMS (continued)

- a. If snacks or meals are made available in the program, they shall conform to nutrition standards specified in Education Code 49430-49434 or 42 USC 1766 as applicable. (Education Code 8482.3, **8484.75, 46120**; 42 USC 1766-1766a; 7 CFR 226.17)
- b. The district's before-school program shall offer a breakfast meal as described in Education Code 49553 for all program participants. (Education Code 8483.1, **8484.75**)

(cf. 3550 - Food Service/Child Nutrition Program)

(cf. 3554 - Other Food Sales)

(cf. 5030 - Student Wellness)

Note: Education Code 8482.3 provides that a program may be offered at one or multiple school sites. Program applications and U.S. Department of Education (USDOE) nonregulatory guidance, 21st Century Community Learning Centers, state that programs may be located off campus as long as the facility is as available and accessible to students as if it were located at a school.

3. Location of Program

- a. The program may be offered at one or multiple school sites and/or at an easily available and accessible off-campus facility. (Education Code 8482.3, **8484.75**)
- b. When there is a significant barrier to student participation in either the before-school or after-school component of a program at the school of attendance, the Superintendent or designee may, with the approval of the Superintendent of Public Instruction, provide services at another school site. Such transfer of services shall occur only if the school to which the program will be transferred agrees to receive students from the transferring school and has an existing grant of the same type as the transferring school, or does not have a 10-percent lower percentage of students eligible for free or reduced-price meals than the transferring school. A significant barrier includes any of the following: (Education Code 8482.8, **8484.75**)
 - (1) Fewer than 20 students participating in the program component
 - (2) Extreme transportation constraints, including, but not limited to, desegregation busing, busing for magnet or open enrollment schools, or student dependence on public transportation
 - (3) A reduction in the program grant of an existing school due to its merging into a new school opened by the district or the splitting of its students with a new school

BEFORE/AFTER SCHOOL PROGRAMS (continued)

In such cases, the district shall arrange for safe, supervised transportation between school sites; ensure communication among staff in the regular school program, staff in the before-school or after-school program, and parents/guardians; and ensure alignment of the educational and literacy elements with the regular school program of participating students. (Education Code 8482.8, **8484.75**)

(cf. 3540 - Transportation)

4. Staffing

- a. All staff members who directly supervise students shall, at a minimum, meet the qualifications for an instructional aide. (Education Code 8483.4, **8484.75**, 45330, 45344, 45344.5)

(cf. 4222 - Teacher Aides/Paraprofessionals)

Note: Pursuant to Education Code 8483.4, program staff and volunteers are required to meet health screening and fingerprint clearance requirements. Education Code 49024 provides that the requirement to obtain an Activity Supervisor Clearance Certificate prior to beginning a paid or volunteer position is satisfied by clearing a Department of Justice and Federal Bureau of Investigation criminal background check.

- b. All program staff and volunteers shall be subject to the health screening and fingerprint clearance requirements in law and Board policy. (Education Code 8483.4, **8484.75**)

(cf. 1240 - Volunteer Assistance)

(cf. 4112.4/4212.4/4312.4 - Health Examinations)

(cf. 4112.5/4212.5/4312.5 - Criminal Record Check)

- c. The student-to-staff ratio shall be no more than 20 to 1, **except that programs serving transitional kindergarten or kindergarten students shall maintain a student-to-staff member ratio of no more than 10 to 1** (Education Code 8483.4, **8484.75, 46120**)

5. Hours of Operation

- a. A before-school program shall not operate for less than one and one-half hours per regular school day. (Education Code 8483.1, **8484.75**)

Note: Pursuant to Education Code 8483, as amended by AB 2622 (Ch. 265, Statutes of 2018), ASES programs that operate at a school site located in an area that has a population density of less than 11 persons per square mile may end operating hours not earlier than 5 p.m. The following paragraph can be revised to reflect district programs.

BEFORE/AFTER SCHOOL PROGRAMS (continued)

- b. An after-school program shall begin immediately upon the conclusion of the regular school day and shall operate a minimum of 15 hours per week and at least until 6 p.m. on every regular school day. (Education Code 8483, **8484.75**)

Note: Pursuant to Education Code 46120, as added AB 130 and amended by AB 167, ELO programs must provide in-person before or after school expanded learning opportunities that, when added to daily instructional minutes, are no less than nine hours of combined instructional time and expanded learning opportunities per instructional day.

- c. **An ELO program shall provide in-person before or after school expanded learning opportunities that, when added to daily instructional minutes, shall not be less than nine hours of combined instructional time and expanded learning opportunities per instructional day. (Education Code 46120)**

6. Admissions

- a. Every student attending a school operating a program is eligible to participate in the program, subject to program capacity. (Education Code 8482.6, **8484.75**)

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

- b. If the number of students wishing to participate in the program exceeds program capacity, students shall be selected for enrollment based on the following guidelines:
 - (1) First priority for enrollment shall be given to students who are identified as homeless youth, as defined by the McKinney-Vento Homeless Assistance Act (42 USC 11434a), at the time they apply for enrollment or at any time during the school year, to students who are identified by the program as being in foster care, **and to students who are eligible for free or reduced-price meals.** (Education Code 8483, 8483.1, **8484.75**)

The district is not required to disenroll a current student in order to secure the enrollment of a student who has priority for enrollment. (Education Code 8483, 8483.1)

The district shall inform the parent/guardian of a homeless or foster youth of the right of the child to receive priority enrollment and how to request priority enrollment. (Education Code 8483, **8484.75**)

BEFORE/AFTER SCHOOL PROGRAMS (continued)

(cf. 5145.6 - Parental Notifications)
(cf. 6173 - Education for Homeless Children)
(cf. 6173.1 - Education for Foster Youth)

Note: Item #(2) below is for use by districts that maintain middle or junior high schools.

- (2) Second priority for enrollment of middle or junior high school students shall be given to students who attend daily. (Education Code 8483, 8483.1, **8484.75**)

Note: Items #(3)-(5) are **optional** and may be revised or expanded to include enrollment priorities established by the district.

- (3) Third priority for enrollment shall be given to students identified as in need of academic remediation or support in accordance with Board policy or administrative regulation.

(cf. 6179 - Supplemental Instruction)

- (4) Any remaining capacity shall be filled by students selected at random.
- (5) A waiting list shall be established to accommodate additional students if space becomes available.

7. Attendance/Early Release

Note: Education Code 8483 and 8483.1 express legislative intent that elementary students attend the full program day of either the before-school or after-school program every day in which they participate. Education Code 8483 and 8483.1 allow districts to implement a flexible attendance schedule for students in middle or junior high school. Education Code 8483.1 specifies that, for before-school programs, students who attend less than one-half of the daily program hours may not be counted for attendance purposes.

Pursuant to Education Code 8483, districts offering an after-school program are **mandated** to establish a policy regarding reasonable early daily release of students from the after-school program. Education Code 8483.1 **mandates** districts offering a before-school program to establish a policy regarding reasonable late daily arrival of students. The following items should be revised to reflect district practice.

- a. Each student admitted into a district program shall be expected to attend the full number of hours that the program is in operation every day that **the student** participates.
- b. When necessary, a student's parent/guardian may request, in writing, that the Superintendent or designee approve the reasonable late daily arrival for the before-school program or the reasonable early daily release from the after-

BEFORE/AFTER SCHOOL PROGRAMS (continued)

school program. The Superintendent or designee shall not approve such a request if the student would be attending less than one-half of the daily program hours.

Note: Item #8 below is for use by districts that offer a program during summer, intersession, or vacation periods. Pursuant to Education Code 8483.76, a school that establishes a before-school or after-school program is eligible to receive a supplemental grant to operate the program in excess of 180 regular school days or during any combination of summer, weekends, intersession, or vacation periods for a maximum of 30 percent of the total grant amount awarded, per school year, to the school.

Pursuant to Education Code 46120, ELO programs are required to offer no less than nine hours of in-person expanded learning opportunities per day for at least 30 non-school days during intersessional periods.

8. Summer/Intersession/Vacation Programs
 - a. **ELO programs shall offer no less than nine hours of in-person expanded learning opportunities per day for at least 30 non-school days, during intersessional periods.**
 - b. A before-school program operating during summer, intersession, and/or vacation days shall be offered for a minimum of two hours per day. An after-school program offered during summer, intersession, and/or vacation days may be operated for either three hours or six hours per day in accordance with Education Code 8483.76. When both before-school and after-school programs are offered for the same students on such days, they shall be operated for a minimum of four and one-half hours per day. (Education Code 8483, 8483.1, 8483.2, 8483.76)
 - c. A program offered during summer, intersession, and/or vacation periods may open eligibility to every student attending a school in the district, with priority for enrollment given to students enrolled in the school that received the grant. (Education Code 8483.76)
 - d. To address the needs of students and school closures, the program may be conducted at an off-site location or an alternate school site. The program shall notify the California Department of Education (CDE) of the change of location and shall include a plan to provide safe transportation pursuant to Education Code 8484.6. (Education Code 8483.76)
 - e. Any program operating for six hours per day shall provide at least one nutritionally adequate free or reduced-price meal to each eligible student during each program day. (Education Code 8483.76)

BEFORE/AFTER SCHOOL PROGRAMS (continued)

Note: Education Code 8483.76 **mandates** that a district operating a six-hour program adopt an attendance and early release policy for the program that is consistent with the district's early release policy for the regular school day; see item #7 above. This policy must be included in the program plan submitted to CDE.

- f. For any program operating six hours per day, district procedures pertaining to student attendance and early release as specified in item #7 above shall apply. (Education Code 8483.76)

(cf. 6177 - Summer Learning Programs)

Grades 9-12

Note: The following section is for use by districts providing before-school and/or after-school programs funded through 21st Century High School After School Safety and Enrichment for Teens (ASSETs) program (Education Code 8420-8428; 20 USC 7171-7176).

Pursuant to Education Code 46120, districts may, but are not required to, serve students in grades 7-12 in ELO programs.

The district's 21st Century High School After School Safety and Enrichment for Teens (ASSETs) program shall serve students in any of grades 9-12 as the district may determine based on local needs. (Education Code 8421)

The program shall be operated in accordance with the following guidelines:

1. Program Elements
 - a. The program shall include an academic assistance element that is coordinated with the regular academic program and includes, but is not limited to, at least one of the following: (Education Code 8421)
 - (1) Tutoring
 - (2) Career exploration, including activities that help students develop the knowledge and skills that are relevant to their career interests and reinforce academic content
 - (3) Homework assistance
 - (4) College preparation, including information about the Cal Grant program pursuant to Education Code 69430-69460
 - b. The program shall include an enrichment element that may include, but is not limited to: (Education Code 8421)

BEFORE/AFTER SCHOOL PROGRAMS (continued)

- (1) Community service
- (2) Career and technical education
- (3) Job readiness
- (4) Opportunities for mentoring and tutoring younger students
- (5) Service learning
- (6) Arts
- (7) Computer and technology training
- (8) Physical fitness
- (9) Recreation activities

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

Note: Education Code 8423 requires the ASSETs program to include a physical activity element. See CDE's California After School Physical Activity Guidelines , available on its web site.

- c. The program shall include a nutritional snack and/or meal and a physical activity element. (Education Code 8423)
 - d. The program shall provide for access to, and availability of, computers and technology. (Education Code 8423)
 - e. The Superintendent or designee shall assess students' preferences for program activities. (Education Code 8423)
2. Location of Program
- a. The district's program may operate on one or multiple school sites or at another location approved by CDE. (Education Code 8421)
 - b. If applying for a location off school grounds, the Superintendent or designee shall ensure that safe transportation is available for students, if necessary, and the program is at least as available and accessible as similar programs conducted on school sites. (Education Code 8421)

BEFORE/AFTER SCHOOL PROGRAMS (continued)

3. Hours of Operation

- a. The district's program shall operate for a minimum of 15 hours per week. (Education Code 8421)
- b. The district's program may be operated either after school only or for any combination of after school, before school, weekends, summer, intersession, and vacations. (Education Code 8422)

Reports

Note: The following section applies to ASES, 21st CCLC, and ASSETs programs.

BEFORE/AFTER SCHOOL PROGRAMS (continued)

Pursuant to Education Code 8426 and 8484, CDE may terminate a grant if, for three consecutive years, the program fails to demonstrate measurable program outcomes or fails to attain 75 percent of its proposed attendance levels. For this purpose, CDE may consider a comparison of participating and nonparticipating students at the same school site or other factors.

The Superintendent or designee shall annually submit to CDE outcome-based data, including, but not limited to: (Education Code 8427, 8482.3, 8484)

1. For participating students, school day attendance on an annual basis and program attendance on a semi-annual basis

Note: Education Code 8427 requires programs to submit evidence of a program quality improvement process that is based on standards developed by CDE. CDE's program quality standards, Quality Standards for Expanded Learning in California: Creating and Implementing a Shared Vision of Quality, are available on its web site.

2. Evidence of a program quality improvement process that is data driven and based on CDE program quality standards

(cf. 0500 - Accountability)

(3/17 12/17) 12/21

CSBA Sample Board Policy

Students

BP 5148.3(a)

PRESCHOOL/EARLY CHILDHOOD EDUCATION

Note: The following **optional** policy may be used by districts that operate their own preschool/early childhood education programs and/or collaborate to provide preschool opportunities within the community. CSBA's publication [What Boards of Education Can Do about Kindergarten Readiness](#) provides information about characteristics of effective preschool programs and actions that the district and Governing Board can take to encourage and/or provide high-quality preschool education.

Pursuant to AB 131 (Ch. 116, Statutes of 2021), the statutes that govern the California State Preschool Program (CSPP) were renumbered within the Education Code. In addition, pursuant to AB 131, the statutes that govern child care programs under the Child Care and Development Services Act were repealed from the Education Code and reenacted in the Welfare and Institutions Code. Education Code 8207, as added by AB 131, clarifies that the Superintendent of Public Instruction (SPI) and the California Department of Education (CDE) retain administrative supervision of the CSPP.

In December 2020, the SPI initiated the rulemaking process for revised implementing regulations for the CSPP. Once final, these regulations may affect this policy and the accompanying administrative regulation.

Education Code 8281.5, as added by AB 130 (Ch. 44, Statutes of 2021), establishes the California Prekindergarten Planning and Implementation Grant Program as an early learning initiative with the goal of expanding access to classroom-based prekindergarten programs at districts. The program allocates funding to all districts that operate kindergarten programs through minimum base grants, enrollment grants based on a district's kindergarten enrollment, and supplemental grants based on a district's percentage of unduplicated students. Grant funds may be used for costs associated with creating or expanding CSPP programs or transitional kindergarten (TK) programs, or to establish or strengthen partnerships with other providers of prekindergarten education within the district, including Head Start programs, to ensure that high-quality options for prekindergarten education are available for four-year-old children. Allowable costs include, but are not necessarily limited to, planning costs, hiring and recruitment costs, staff training and professional development, classroom materials, and supplies.

Pursuant to AB 131, the Legislature allocated additional funds to provide subsidized child care and CSPP programs with COVID-19 pandemic-related assistance. Education Code 8252, as amended and renumbered by AB 131, requires districts to waive family fees for all families receiving subsidized child care services from CSPP programs during the 2021-22 school year. See the accompanying administrative regulation for more information regarding waiver of fees.

The Governing Board recognizes the value of high-quality preschool experiences to enhance children's social-emotional development, knowledge, skills, **and abilities,** ~~and attributes necessary for a successful transition into the elementary education program.~~ The Board desires to provide a supervised, and cognitively rich environment **designed to facilitate the transition to kindergarten for three- and four-year-old children.**

Note: The following **optional** paragraphs may be used by all districts, regardless of whether they provide their own preschool programs, and may be revised to reflect district practice.

PRESCHOOL/EARLY CHILDHOOD EDUCATION (continued)

~~Education Code 8499-8499.7~~ **Welfare and Institutions Code 10480-10487** establish county-level child care and development planning councils, with members selected by the County Board of Supervisors and County Superintendent of Schools, to identify local priorities for child care, including preschool programs, and to develop policies to meet identified needs; see BP 5148 - Child Care and Development. Such councils may also develop centralized student eligibility lists; see section on "Enrollment Priority" in the accompanying administrative regulation.

The Superintendent or designee shall collaborate with the local child care and development planning council, the county office of education, other public agencies, organizations, and/or private preschool providers to assess the availability of preschool programs in the community and the extent to which the community's preschool needs are being met. The Board encourages the development of a comprehensive districtwide and/or countywide plan to increase children's access to high-quality preschool programs.

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

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

(cf. 5148 - Child Care and Development)

The Superintendent or designee shall provide information about preschool options in the community to parents/guardians upon request.

District Preschool Programs

Note: The following **optional** section is for use by districts that choose to provide preschool/early childhood education programs for **three-year-old and four-year-old** children ~~ages 3-4 years~~ and should be revised to reflect district practice.

The district may contract with ~~the California Department of Education (CDE)~~ to offer a program through the ~~California State Preschool Program (CSPP)~~ pursuant to Education Code ~~8235-8239.1~~ **8200-8340**. ~~The CSPP consolidates a number of state programs that serve children ages 3-4, including state preschool programs (Education Code 8235-8237), family literacy programs (Education Code 8238-8238.4), and general child care and development programs to the extent that they serve children ages 3-4 (Education Code 8240-8244). Children ages 3-4 years~~ **Three-year-old and four-year-old children** from low-income or otherwise disadvantaged families may be eligible for subsidized services. See the accompanying administrative regulation for major program requirements for CSPP.

Pursuant to Education Code 8207, as amended by AB 131, CSPP programs may be part-day or full-day programs that are age and developmentally appropriate. See the accompanying administrative regulation for details.

Preschool programs may also receive funding through the state migrant child care and development program (~~Education Code 8230-8233~~ **Welfare and Institutions Code 10235-10238**), child care and development services for children with special needs program (~~Education Code 8250-8252~~ **Welfare and Institutions Code 10260-10263**), federal Head Start program (42 USC 9831-9852), Title I preschool program (20 USC 6311-6322), or other funding sources available to the district.

PRESCHOOL/EARLY CHILDHOOD EDUCATION (continued)

When the Board determines that it is feasible, the district may contract with the California Department of Education (CDE) to provide preschool services in facilities at or near district schools, either directly or through a subcontract with a public or private provider.

Note: Pursuant to Health and Safety Code 1596.792, CSPP programs that are operated in a school building by a school district under contract with CDE are exempted from licensure and regulation requirements of Health and Safety Code 1596.70-1597.21. However, such CSPP programs are required to comply with other specified health and safety requirements, including the Field Act, California Building Standards Code, requirements for kindergarten classrooms specified in 5 CCR 14001-14306, and requirements for CSPP programs specified in 5 CCR 18000-18308.

Pursuant to Education Code 8205, as amended and renumbered by AB 131, any child under four years of age shall be served in a CSPP facility licensed in accordance with Title 22 of the California Code of Regulations.

District preschool programs shall comply with all health and safety laws and regulations, including, when applicable, licensure requirements pursuant to 22 CCR 101156.

Note: 5 CCR 18130 specifies the state regulations for child care and development programs that are applicable to CSPP programs, including the requirement in 5 CCR 18271 that the Board approve a written philosophical statement, goals, and objectives addressing each program component specified in 5 CCR 18272-18281. See the accompanying administrative regulation and AR 5148 - Child Care and Development for further information about these required program components.

The Board shall approve, for the district's preschool program, a written philosophical statement, goals, and objectives that reflect the cultural and linguistic characteristics of the families to be served and address the program components specified in 5 CCR 18272-18281 and the accompanying administrative regulation. (5 CCR 18271)

The Board shall set priorities for establishing or expanding services as resources become available, giving consideration to the benefits of providing early education programs for at-risk children and/or children residing in the attendance areas of the lowest performing district schools.

(cf. 6171 - Title I Programs)

Note: Pursuant to Education Code 17375, as amended by AB 130 and AB 167 (Ch. 252, Statutes of 2021), districts may be awarded grants for the construction of new preschool classrooms or the modernization of existing preschool classrooms pursuant to the California Preschool, Transitional Kindergarten, and Full-Day Kindergarten Facilities Grant Program.

Preschool classroom needs shall be addressed in the district's facilities master plan, including an assessment as to whether adequate and appropriate space exists on school sites. As necessary, the Superintendent or designee shall provide information to the Board regarding facilities financing options for preschool classrooms and/or facilities available through partnering organizations or agencies.

PRESCHOOL/EARLY CHILDHOOD EDUCATION (continued)

(cf. 1330.1 - Joint Use Agreements)

(cf. 7110 - Facilities Master Plan)

(cf. 7210 - Facilities Financing)

Because parents/guardians are essential partners in supporting the development of their children, the Superintendent or designee shall involve them in program planning.

(cf. 5020 - Parent Rights and Responsibilities)

(cf. 6020 - Parent Involvement)

Note: The following **optional** paragraph provides for coordination of the preschool program with the **transitional kindergarten (TK)** program and may be revised to reflect district practice. Pursuant to Education Code 48000, **as amended by AB 130 and AB 167, children whose fifth birthday is between September 2 and December 2 must be offered a TK program which operates as the first year of a two-year kindergarten requires districts receiving TK apportionment to offer to any child whose fifth birthday is between September 2 and December 2 a TK program as the first year of a two-year kindergarten program and revises the timespans for mandatory admittance requirements to be phased in starting in the 2022-23 school year to the 2025-2026 school year;** see BP 6170.1 - Transitional Kindergarten.

The Superintendent or designee shall coordinate the district's preschool program, transitional kindergarten program (TK), and elementary education program to provide a developmental continuum that builds upon children's growing skills and knowledge.

Note: Pursuant to Education Code 48000, as amended by AB 130 and AB 167, a child's eligibility for TK enrollment may not impact family eligibility for a preschool or childcare program. Education Code 8205, as renumbered and amended by AB 131, clarifies that four-year-old children who are eligible to participate in a CSPP program include those children whose 5th birthday occurs after September 1 of the fiscal year in which they are enrolled in a CSPP program and whose parent or guardian has opted to retain or enroll them in a CSPP program.

A child's eligibility for TK enrollment shall not impact family eligibility for a preschool or child care program. (Education Code 8205, 48000)

(cf. 6011 - Academic Standards)

(cf. 6170.1 - Transitional Kindergarten)

Note: CDE has developed voluntary "preschool learning foundations" which describe the knowledge, skills, and competencies that children are expected to exhibit as they complete their first or second year of preschool. These standards address essential skills in the subject areas listed below. The standards and companion preschool curriculum frameworks are available on CDE's web site.

The district's program shall be aligned with preschool learning foundations and curriculum frameworks developed by CDE which identify the knowledge, skills, and competencies that children typically attain as they complete their first or second year of preschool. The program shall be designed to facilitate children's development in essential skills in the areas

PRESCHOOL/EARLY CHILDHOOD EDUCATION (continued)

of language and literacy, mathematics, physical development, health, visual and performing arts, science, history-social science, English language development, and social-emotional development.

Note: Education Code 8203, as amended by AB 1363 (Ch. 498, Statutes of 2021), requires the quality indicators for CSPP programs to include activities and services that meet the needs of dual language learners for support in the development of their home language and English, and is reflected in the following paragraph.

The district's preschool program shall include activities and services that meet the needs of dual language learners for support in the development of their home language and English. (Education Code 8203)

The district's preschool program shall provide appropriate services to support the needs of at-risk children.

(cf. 0415 - Equity)
(cf. 6164.4 - Identification and Evaluation of Individuals for Special Education)
(cf. 6173 - Education for Homeless Children)
(cf. 6173.1 - Education for Foster Youth)
(cf. 6173.2 - Education of Children of Military Families)
(cf. 6174 - Education for English Learners)
(cf. 6175 - Migrant Education Program)

Note: Pursuant to Education Code 8207, as amended and renumbered by AB 131, CSPP programs must include certain required components, as reflected in the accompanying administrative regulation.

To maximize the ability of children to succeed in the preschool program, the program shall support children's health through proper nutrition and physical activity and shall provide or make referrals to available health and social services as needed.

(cf. 3550 - Food Services/Child Nutrition Program)
(cf. 5030 - Student Wellness)
(cf. 5141.31 - Immunizations)
(cf. 5141.32 - Health Screening for School Entry)
(cf. 5141.6 - School Health Services)

The district shall encourage volunteerism **by families participating** in the program and shall communicate frequently with parents/guardians of enrolled children regarding their child's progress.

(cf. 1240 - Volunteer Assistance)

PRESCHOOL/EARLY CHILDHOOD EDUCATION (continued)

Note: The Commission on Teacher Credentialing issues permits for child development program directors, site supervisors, master teachers, teachers, associate teachers, and assistants pursuant to criteria established in Education Code ~~8360-8370~~ **8205 and 8298, as renumbered and amended by AB 131**, and 5 CCR 80105-80125. The district may request from CDE a waiver of the qualification requirements for a site supervisor upon demonstration of a compelling need, in accordance with Education Code ~~8208(aa)~~ **8205** and 5 CCR 18295.

Health and Safety Code 1596.7995 requires that employees and volunteers at a day care center be immunized against influenza, pertussis, and measles, with specified exemptions. In addition, Health and Safety Code 1597.055 requires that teachers in a day care center obtain a tuberculosis clearance. See the accompanying administrative regulation.

~~Education Code 8450 authorizes the district to create a reserve fund and use 10 percent of it for purposes of professional development for CSPP instructional staff. Professional development resources pertaining to preschool/early childhood education are available through CDE and organizations such as the California Preschool Instructional Network.~~

The Superintendent or designee shall ensure that administrators, teachers, and paraprofessionals in district preschool programs possess the appropriate permit(s) issued by the Commission on Teacher Credentialing, meet any additional qualifications established by the Board, and participate in professional development opportunities designed to continually enhance their knowledge and skills.

(cf. 4112.2 - Certification)

(cf. 4112.4/4212.4/4312.4 - Health Examinations)

(cf. 4112.5/4212.5/4312.5 - Criminal Record Check)

(cf. 4131 - Staff Development)

(cf. 4222 - Teacher Aides/Paraprofessionals)

(cf. 4231 - Staff Development)

(cf. 4331 - Staff Development)

Note: Pursuant to 5 CCR 18130, CSPP programs are subject to the requirements of 5 CCR 18105. 5 CCR 18105 **mandates** that districts offering a CSPP program develop written admissions policies and procedures that conform to the requirements of 22 CCR 101218, as provided in the following paragraph. See the accompanying administrative regulation for additional language that fulfills this mandate.

Preschool admissions policies and procedures shall be in writing and available to the public. Such policies and procedures shall include criteria designating those children whose needs can be met by the program and services, the ages of children who will be accepted, program activities, any supplementary services provided, any field trip provisions, any transportation arrangements, food service provisions, and a health examination requirement. (CCR 18105; 22 CCR 101218)

Note: Education Code ~~8263-8208~~, **8210, and 8211, as amended and renumbered by AB 131**, and 5 CCR 18106 establish eligibility criteria and priorities for subsidized preschool services, as provided below and in the accompanying administrative regulation.

PRESCHOOL/EARLY CHILDHOOD EDUCATION (continued)

Eligibility is generally limited to children who reside within district boundaries. However, Education Code ~~8322~~ **8267, as amended and renumbered by AB 131**, and 5 CCR 18107 authorize the Board to enter into an agreement with the boards of other districts to serve children who reside within those districts. The district may revise the following paragraph to reflect any such agreement approved by the Board.

The Superintendent or designee shall ensure that subsidized preschool is provided to eligible families to the extent that state and/or federal funding is available and shall establish enrollment priorities in accordance with Education Code ~~8263~~ **8208, 8210, and 8211** and 5 CCR 18106.

Note: Education Code 8281.5, as added by AB 130 and amended by AB 167, requires districts receiving grants through the California Prekindergarten Planning and Implementation Grant Program to develop a plan for consideration by the board at a public meeting on or before June 30, 2022 for how all children in the attendance area of the district will have access to full-day learning programs the year before kindergarten that meet the needs of parents/guardians, including through partnerships with the local educational agency's expanding learning offerings, the After School Education and Safety Program, the CSPP, Head Start programs, and other community-based early learning and care programs. See BP 6170.1 - Transitional Kindergarten.

The Superintendent or designee shall ensure that the plan to provide access to full-day learning programs the year before kindergarten addresses the needs of preschool children and their families as specified in BP 6170.1 - Transitional Kindergarten. (Education Code 8281.5)

Note: Pursuant AB 131, the Legislature allocated additional funds to provide subsidized child care and CSPP programs with COVID-19 pandemic-related assistance. To receive the additional funding, a CSPP program that is funded to be operational, but which is physically closed by local or state public health order or guidance due to the COVID-19 pandemic, is required to provide distance learning services as specified by CDE in Management Bulletin 21-11, Reopening, Reimbursement, Distance Learning Plans, and Distance Learning Requirements for California State Preschool Program Contractors.

When a district CSPP program is physically closed by local or state public health order due to the COVID-19 pandemic, the district shall provide distance learning to preschool children when required to do so as a condition of funding or when required by law.

PRESCHOOL/EARLY CHILDHOOD EDUCATION (continued)

Note: 5 CCR 18279-18281 require an annual evaluation using CDE's standardized "Desired Results for Children and Families" system. The system requires a self-evaluation that includes, but is not limited to, an assessment of the program by staff and the Board, a parent/guardian survey, and an environment rating scale using forms selected by CDE. In addition, every three years, CDE conducts a Federal Program Monitoring/Contract Monitoring Review (FPM/CMR) process with each contract agency which reviews compliance with program requirements. The FPM/CMR instrument is available on CDE's web site.

Education Code 8203.1 establishes the early learning quality rating and improvement system (QRIS) block grant to support continuous local improvement efforts that increase the number of low-income children in high-quality preschool programs. Grant funds may be awarded to eligible local consortia, which then allocate funds to districts and other agencies contracting to provide CSPP programs. Pursuant to Education Code 8203.1, QRIS is based on a tiered rating structure with progressively higher quality standards for each tier. It is designed to (1) provide supports and incentives for programs, teachers, and administrators to reach higher levels of quality; (2) monitor and evaluate program impacts on child outcomes; and (3) disseminate information to parents/guardians and the public about program quality. For further information about the QRIS block grant, see CDE's web site and its publication [Dream Big for Our Youngest Children](#).

The Superintendent or designee shall develop and implement an annual plan of evaluation which conforms to state requirements. (5 CCR 18279)

Note: The following paragraph is for use by districts that offer a CSPP program and may be revised to reflect the type(s) of programs offered by the district. Education Code **8235.5 8212, as renumbered by AB 131**, requires districts to use the uniform complaint procedures, with modifications as necessary, to investigate and resolve health and safety complaints in license-exempt CSPP programs. 5 CCR 4610 requires that such complaints be addressed through the procedures described in 5 CCR 4690-4694, as added by Register 2020, No. 21. See BP/AR 1312.3 - Uniform Complaint Procedures.

The district's uniform complaint procedures, with modifications as necessary, shall be used to investigate and resolve complaints alleging violation of applicable health or safety requirements for license-exempt programs operating under the California State Preschool Program. However, licensed programs shall refer complaints alleging health and safety violations to the California Department of Social Services. (Education Code **8235.5 8212**; 5 CCR 4610, 4611, 4690-4694)

(cf. 1312.3 - Uniform Complaint Procedures)

The Superintendent or designee shall regularly report to the Board regarding enrollment in district preschool programs and the effectiveness of the programs in preparing preschoolers for transition into the elementary education program.

(cf. 0500 - Accountability)

Legal Reference: (see next page)

PRESCHOOL/EARLY CHILDHOOD EDUCATION (continued)*Legal Reference:*EDUCATION CODE

~~8200-8499.10 Child Care and Development Services Act, especially:~~
~~8200-8209 General provisions for child care and development services~~
~~8230-8233 Migrant child care and development program~~
~~8235-8239.1 California State Preschool Program~~
~~8240-8244 General child care and development programs~~
~~8250-8252 Programs for children with special needs~~
~~8263 Eligibility and priorities for subsidized child development services~~
~~8263.3 Disenrollment of families due to reduced funding levels~~
~~8264.8 Center-based child care programs, staffing ratios~~
~~8273.1 Family fees~~
~~8400-8409 Contracts, administrative appeal procedure~~
~~8493-8498 Facilities, capital outlay~~
~~8499.3-8499.7 Local child care and development planning councils~~
8200-8340 California State Preschool Program, especially:
8203.5 Contracts to provide child care and development services
8205 Definitions
8207 Administration; operation of programs; services
8208 Eligibility of three- or four-year-old child for state preschool program
8209 Physical examination and immunizations
8210 Priority for part-day programs
8211 Priority for full-day programs
8212 Complaints related to preschool health and safety issues
8213 Income eligibility
8214 Order of disenrollment
8217 Enrollment of four-year-old children in state preschool programs
8220-8221 Family literacy services
8241 Staffing ratios for center-based program
8252-8254 Family fees
8281.5 California Prekindergarten Planning and Implementation Grant Program
8298 Program director qualifications
17375 California Preschool, Transitional Kindergarten, and Full-Day Kindergarten Facilities Grant Program
44065 Interchange between certificated and classified positions
44256 Credential types
48000 Transitional kindergarten
48985 Notification, primary language other than English
HEALTH AND SAFETY CODE
1596.70-1596.895 California Child Day Care Act
1596.90-1597.21 Day care centers
120325-120380 Immunization requirements

Legal Reference continued: (see next page)

PRESCHOOL/EARLY CHILDHOOD EDUCATION (continued)

Legal Reference: (continued)

WELFARE AND INSTITUTIONS CODE

10207-10490 Child Care and Development Services Act, especially:

10207-10215 General provisions

10217-10224.5 Resource and referral programs

10225-10234 Alternative payment programs

10235-10238 Migrant child care and development programs

10240-10243 General child care and development programs

10250-10252 Family child care home education networks

10260-10263 Child care and development services for children with special needs

10480-10487 Local planning councils

CODE OF REGULATIONS, TITLE 5

4600-4670 Uniform complaint procedures

4690-4694 Health and safety complaints in license-exempt preschool programs

18000-18434 Child care and development programs, especially:

18130-18136 California State Preschool Program

18272-18281 General Program Requirements

18295 Waiver of qualifications for site supervisor

80105-80125 Permits authorizing service in child development programs

CODE OF REGULATIONS, TITLE 22

101151-101239.2 General requirements, licensed child care centers, especially:

101151-101163 Licensing and application procedures

101212-101231 Continuing requirements

101237-101239.2 Facilities and equipment

UNITED STATES CODE, TITLE 20

1400-1482 Individuals with Disabilities Education Act

6311-6322 Title I, relative to preschool

6371-6376 Early Reading First

6381-6381k Even Start family literacy programs

6391-6399 Education of migratory children

UNITED STATES CODE, TITLE 42

9831-9852c Head Start programs

9857-9858r Child Care and Development Block Grant

CODE OF FEDERAL REGULATIONS, TITLE 45

1301.1-1305.2 Head Start

Management Resources: (see next page)

PRESCHOOL/EARLY CHILDHOOD EDUCATION (continued)

Management Resources:

CSBA PUBLICATIONS

What Boards of Education Can Do About Kindergarten Readiness, Governance Brief, May 2016

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Management Bulletin 21-13, Guidance on Implementation of the California State Preschool Program Quality Requirements During the COVID-19 Pandemic, September 29, 2021

Management Bulletin 21-12, Guidance on Family Fees for Fiscal Year (FY) 2021-22, September 17, 2021

Management Bulletin 21-11, Reopening, Reimbursement, Distance Learning Plans, and Distance Learning Requirements for California State Preschool Program Contractors, September 17, 2021

California Preschool Learning Foundations

Dream Big for Our Youngest Children: Final Report of the California Early Learning Quality Improvement System Advisory Committee, 2010

Preschool English Learners: Principles and Practices to Promote Language, Literacy, and Learning, 2nd ed., 2009

Prekindergarten Learning Development Guidelines, 2000

First Class: A Guide for Early Primary Education, 1999

U.S. DEPARTMENT OF EDUCATION PUBLICATIONS

Policy Statement on Expulsion and Suspension Policies in Early Childhood Settings, 2016

Good Start, Grow Smart, April 2002

WEB SITES

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

California Association for the Education of Young Children: <http://www.caeyc.org>

California County Superintendents Educational Services Association: <http://www.ccsesa.org>

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

California Department of Social Services: <https://www.cdss.ca.gov/>

California Head Start Association: <http://caheadstart.org>

California Preschool Instructional Network: <http://www.cpin.us>

Child Development Policy Institute: <http://www.cdpi.net>

Cities, Counties, and Schools Partnership: <http://www.ccspartnership.org>

First 5 Association of California: <http://www.cf5c.ca.gov>

National Institute for Early Education Research: <http://nieer.org>

U.S. Department of Education: <http://www.ed.gov>

(10/18 12/20) 12/21

CSBA Sample Administrative Regulation

Students

AR 5148.3(a)

PRESCHOOL/EARLY CHILDHOOD EDUCATION

Note: The following administrative regulation reflects the major requirements of the California State Preschool Program (CSPP) pursuant to Education Code ~~8235-8239.1~~ **8200-8340, as renumbered and amended by AB 131 (Ch. 116, Statutes of 2021)**. The CSPP consolidates state preschool programs (Education Code 8235-8237), family literacy programs (Education Code 8238-8238.4), and general child care and development programs to the extent that they serve children 3-4 years of age (Education Code 8240-8244).

The following administrative regulation does not reflect all requirements for other state and federally funded preschool program(s). The district may revise this administrative regulation to reflect other preschool program(s) it offers, such as the state migrant child care and development program (~~Education Code 8230-8233~~ **Welfare and Institutions Code 10235-10238, as renumbered and amended by AB 131**), child care and development services for children with special needs program (~~Education Code 8250-8252~~ **Welfare and Institutions Code 10260-10263, as renumbered and amended by AB 131**), federal Head Start program (42 USC 9831-9852), Title I preschool program (20 USC 6311-6322), or preschool program developed and funded by the district.

In addition to the program requirements described below, **other district policies may be applicable to preschool programs** ~~as may be subject to other policies~~ contained throughout the district's policy manual. ~~(e.g. See~~ BP/AR 1240 - Volunteer Assistance, AR 3514.2 - Integrated Pest Management, BP/AR 3550 - Food Service/Child Nutrition Program, and BP/AR 5148 - Child Care and Development. Districts should consult legal counsel if they have questions regarding the applicability of other laws to the district's preschool program.

Education Code 8205, as amended by AB 131, clarifies that four-year-old children who are eligible to participate in a CSPP program include those children whose fifth birthday occurs after September 1 of the fiscal year in which they are enrolled in a California State Preschool Program (CSPP) and whose parent/guardian has opted to retain or enroll such child in a CSPP program.

***Three-year-old children* means children who will have their third birthday on or before December 1 of the fiscal year in which they are enrolled in a program approved by the California Department of Education (CDE) under the California State Preschool Program (CSPP). Children who have their third birthday on or after December 2 of the fiscal year, may be enrolled in a CSPP program on or after their third birthday. (Education Code 8205)**

***Four-year-old children* means children who will have their fourth birthday on or before December 1 of the fiscal year in which they are enrolled in a CSPP program, or a child whose fifth birthday occurs after September 1 of the fiscal year in which they are enrolled in a CSPP program and whose parent or guardian has opted to retain or enroll them in a CSPP program. (Education Code 8205)**

When approved by ~~the California Department of Education (CDE)~~ under the ~~California State Preschool Program (CSPP)~~, the district may operate one or more part-day **or full-day** preschool programs in accordance with law and the terms of its contract with CDE.

PRESCHOOL/EARLY CHILDHOOD EDUCATION (continued)

(cf. 5148 - Child Care and Development)

Note: Pursuant to Education Code 8207, as amended and renumbered by AB 131, CSPP programs must include certain required components, as reflected in Items 1-7 below. Item 8 is a recommended practice that may be revised to reflect the district's program.

The district's CSPP program shall include all of the following: (Education Code 8207)

- 1. Age and developmentally appropriate activities for children**
- 2. Supervision**
- 3. Parenting education and parent engagement**
- 4. Social services that include, but are not limited to, identification of child and family needs and referral to appropriate agencies**
- 5. Health services**
- 6. Nutrition**
- 7. Training and career ladder opportunities, documentation of which shall be provided to CDE**
- 8. Physical activity to support children's health**

Note: 5 CCR 18130 specifies the state regulations for child care and development programs that are applicable to CSPP programs. These requirements include, but are not limited to, the program components listed in 5 CCR 18272-18281. See AR 5148 - Child Care and Development for details regarding these required program components.

Pursuant to Education Code 8203.5, as amended and renumbered by AB 131, contracts between the California Department of Education (CDE) and districts for CSPP programs must include a requirement that a developmental profile be maintained for each child.

The district's preschool program shall include all required program components, ~~as described in 5 CCR 18272-18281 and AR 5148 - Child Care and Development,~~ for the educational program, the creation of a developmental profile for each child, staff development, parent involvement and education, community involvement, health and social services, nutrition, and program evaluation, **as described in 5 CCR 18272-18281 and AR 5148 - Child Care and Development. (5 CCR 18271-28281)**

PRESCHOOL/EARLY CHILDHOOD EDUCATION (continued)**Minimum Hours/Days of Operation**

Note: Pursuant to Education Code 8207, as amended and renumbered by AB 131, CSPP programs may be part-day or full-day. The following section may be revised to reflect district programs.

The district's part-day preschool program shall operate a minimum of three hours per day, excluding time for home-to-school transportation, and for a minimum of 175 days per year unless otherwise specified in the program's contract. **(Education Code 8207; 5 CCR 18136)**

The district's full-day program shall operate for a minimum of 246 days per year, unless the contract specifies a lower number of days of operation. (Education Code 8207)

Staffing

Note: Education Code 8241, as amended and renumbered by AB 131, provides staffing ratios that apply until the Superintendent of Public Instruction (SPI) promulgates regulations to establish such ratios for center-based programs. Pursuant to Education Code 8241, CSPP programs must maintain a ratio of at least one adult to every eight children and at least one teacher to every 24 children.

The preschool program shall maintain an adult-child ratio of at least one adult for every eight children and a teacher-child ratio of at least one teacher for every 24 children. ~~If the district cannot recruit a sufficient number of parents/guardians or volunteers to meet the required adult-child ratio, teacher aides shall be hired as necessary.~~ **(Education Code 8241, 5 CCR 18135, 18290)**

(cf. 1240 - Volunteer Assistance)

(cf. 6020 - Parent Involvement)

Note: Health and Safety Code 1596.7995 requires employees and volunteers at a day care center to be immunized against influenza, pertussis, and measles, with specified exemptions. Health and Safety Code 1597.055 adds a requirement for such teachers to obtain a tuberculosis clearance. Pursuant to Health and Safety Code 1596.76, a day care center includes a preschool. See AR 5148 - Child Care and Development for further information regarding immunization requirements for staff and volunteers. Districts that have not adopted AR 5148 - Child Care and Development may revise the following paragraph accordingly and expand it to include the exemptions specified in Health and Safety Code 1596.7995.

Any person employed at a district preschool and any volunteer who provides care and supervision to children at a preschool shall, unless exempted by law, be immunized against influenza, pertussis, and measles in accordance with Health and Safety Code 1596.7995 and AR 5148 - Child Care and Development. Documentation of required immunizations, or applicable exemptions, shall be maintained in the employee's personnel file. **(Health and Safety Code 1596.7995)**

PRESCHOOL/EARLY CHILDHOOD EDUCATION (continued)***(cf. 0470 - COVID-19 Mitigation Plan)****(cf. 4112.4/4212.4/4312.4 - Health Examinations)**(cf. 4112.6/4212.6/4312.6 - Personnel Files)*

In addition, preschool teachers shall present evidence of a current tuberculosis clearance and meet other requirements as specified in Health and Safety Code 1597.055.

~~Wraparound Child Care Services~~

Note: The following section is **optional**. Because preschool programs operated under the CSPP are part day programs only, Education Code 8329 encourages districts to contract with the California Department of Education (CDE) to offer "wraparound child care services" which combine preschool and general child care services to provide a full day of services for eligible families. Such programs must be consistent with requirements for general child care and development programs offered pursuant to Education Code 8240-8244; see BP/AR 5148 – Child Care and Development.

~~In accordance with its contract with CDE, the district may offer full day services to meet the needs of eligible families through a combination of part day preschool and wraparound child care services that are offered for the remaining portion of the day or year following completion of the preschool services. Child care and development services offered through this program shall meet the requirements of general child care and development programs pursuant to Education Code 8240-8244. (Education Code 8239)~~

~~Wraparound services shall operate a minimum of 246 days per year unless otherwise specified in the contract. Within this period of time, the part day preschool program shall operate 175-180 days. After the completion of the preschool program, a part time general child care and development program may operate a full day for the remainder of the year. (Education Code 8239)~~

Family Literacy Services

Note: The following section is **optional**. Contingent upon funding in the state Budget Act, Education Code 8238 and 8238.4 **8220 and 8221, as renumbered by AB 131**, provide for the **Superintendent of Public Instruction SPI** to distribute family literacy supplemental grant funds to qualifying CSPP contractors for the purposes described below.

When any district preschool program receives funding for family literacy services pursuant to Education Code ~~8238.4~~ **8221**, the Superintendent or designee shall coordinate the provision of: (Education Code ~~8238~~ **8220**)

1. Opportunities for parents/guardians to work with their children on interactive literacy activities, including activities in which parents/guardians actively participate in facilitating their children's acquisition of prereading skills through guided activities such as shared reading, learning the alphabet, and basic vocabulary development

PRESCHOOL/EARLY CHILDHOOD EDUCATION (continued)

2. Parenting education for parents/guardians of children in participating classrooms to support their child's development of literacy skills, including, but not limited to, parent education in:
 - a. Providing support for the educational growth and success of their children
 - b. Improving parent-school communications and parental understanding of school structures and expectations
 - c. Becoming active partners with teachers in the education of their children
 - d. Improving parental knowledge of local resources for the identification of and services for developmental disabilities, including, but not limited to, contact information for the district special education referral
3. Referrals to providers of adult education and instruction in English as a second language as necessary to improve academic skills of parents/guardians

(cf. 6200 - Adult Education)

4. Staff development for teachers in participating classrooms that includes, but is not limited to:
 - a. Development of a pedagogical knowledge, including, but not limited to, improved instructional and behavioral strategies
 - b. Knowledge and application of developmentally appropriate assessments of the prereading skills of children in participating classrooms
 - c. Information on working with families, including the use of on-site coaching, for guided practice in interactive literacy activities
 - d. Providing targeted interventions for all young children to improve kindergarten readiness upon program completion

(cf. 4131 - Staff Development)

Eligibility and Enrollment Priorities for Part-Day CSPP Programs

Note: Education Code 8208, as amended and renumbered by AB 131, revises the eligibility criteria and enrollment priorities for part-day CSPP programs and adds eligibility criteria and enrollment priorities for full-day CSPP programs. The following section reflects eligibility criteria and enrollment

PRESCHOOL/EARLY CHILDHOOD EDUCATION (continued)

priorities for the **part-day CSPP programs** pursuant to state law and regulations. **See the section on "Eligibility and Enrollment Priorities for Full-Day CSPP Programs" below for full-day program requirements.**

5 CCR 18105 **mandates** that a district operating a CSPP program develop written admissions policies and procedures that conform to the requirements of 22 CCR 101218, including, but not limited to, criteria designating those children whose needs can be met by the program and services and the ages of children who will be accepted.

~~Children eligible for the district's CSPP program include those who will have their third or fourth birthday on or before December 1 of the fiscal year that they are being served. Children who have their third birthday on or after December 2 may be enrolled on or after their third birthday. (Education Code 8208, 8235, 8236)~~

A three-year-old or four-year-old child is eligible for a part-day CSPP program if the child's family is one of the following: (Education Code 8208)

- 1. A current aid recipient**
- 2. Income eligible**
- 3. Homeless**
- 4. One whose children are recipients of child protective services, or whose children have been identified as being abused, neglected, or exploited, or at risk of being abused, neglected or exploited**

After all eligible three- and four-year-old children have been enrolled as provided above, a part-day CSPP program may provide services to children in families whose income is no more than 15 percent above the income eligibility threshold, as described in Education Code 8213. No more than 10 percent of all the children enrolled in the CSPP program shall be from families above the income eligibility threshold. (Education Code 8208)

In addition, after all otherwise eligible children have been enrolled as provided in the paragraphs above, a part-day CSPP program may provide services to three- and four-year-old children in families whose income is above the income eligibility threshold if those children are children with disabilities. Such children with disabilities enrolled in part-day CSPP program shall not count towards the 10-percent limit described above. (Education Code 8208)

PRESCHOOL/EARLY CHILDHOOD EDUCATION (continued)

A CSPP program operating within the attendance boundary of a school where at least 80 percent of students are eligible for free and reduced price lunch may enroll four-year-old children after all otherwise eligible children have been enrolled as provided in the paragraphs above. (Education Code 8208 and 8217)

The district shall certify eligibility and enroll families into their program within 120 calendar days prior to the first day of the beginning of the new preschool year. Subsequent to enrollment, a child shall be deemed eligible for a part-day CSPP program for the remainder of the program year. (Education Code 8208)

The district shall give priority for part-day CSPP programs as follows: (Education Code 8210)

- 1. The first priority for services shall be given to three-year-old or four-year-old children who are recipients of child protective services or who are at risk of being neglected, abused, or exploited and for whom there is a written referral from a legal, medical, or social service agency. If the district is unable to enroll a child in this first priority category, the district shall refer the child's parent/guardian to local resources and referral services so that services for the child can be located.**
- 2. The second priority for services shall be given to eligible four-year-old children who are not enrolled in a state-funded transitional kindergarten (TK) program. Within this priority category, eligible children with the lowest income according to the income ranking on the most recent schedule of income ceiling eligibility table, as published by the Superintendent of Public Instruction (SPI) at the time of enrollment, shall be enrolled first.**

If two or more families have the same income ranking according to the most recent schedule of income ceiling eligibility table, a child with disabilities shall be enrolled first. If there are no families with a child with disabilities, the child that has been on the waiting list for the longest time shall be admitted first.
- 3. The third priority shall be given to eligible three-year-old children. Within this priority category, eligible children with the lowest income according to the income ranking on the most recent schedule of income ceiling eligibility table, as published by the Superintendent at the time of enrollment, shall be enrolled first.**
- 4. The fourth priority, after all otherwise eligible children have been enrolled, shall be children from families whose income is no more than 15 percent above the**

PRESCHOOL/EARLY CHILDHOOD EDUCATION (continued)

- eligibility income threshold, as described in Education Code 8213. Within this priority category, priority shall be given to four-year-old children before three-year-old children.
5. The fifth priority, after all otherwise eligible children have been enrolled, shall be a child with disabilities whose family's income is above the income eligibility threshold, as described in Education Code 8213. Within this priority category, priority shall be given to four-year-old children before three-year-old children.
 6. After all otherwise eligible children have been enrolled in the first through fifth priority categories, as described in Items #1-5 above, a CSPP program site operating within the attendance boundary of a school where at least 80 percent of students are eligible for free and reduced price lunch as described in Education Code 8217 may enroll any four-year-old children whose families reside within the attendance boundary of the qualified elementary school. These children shall, to the extent possible, be enrolled by lowest to highest income according to the most recent schedule of income ceiling eligibility table.

Eligibility and Enrollment Priorities for Full-Day CSPP Programs

<p>Note: Pursuant to Education Code 8208, as amended and renumbered by AB 131, districts may operate full-day CSPP programs. Education Code 8211, as added by AB 131, sets eligibility criteria and enrollment priorities for full-day CSPP programs.</p>

A three-year-old or four-year-old child is eligible for a full-day CSPP program if the family meets both of the following requirements: (Education Code 8208)

1. The child's family is a current aid recipient, income eligible, homeless, or one whose children are recipients of child protective services, or whose children have been identified as being abused, neglected, or exploited, or at risk of being abused, neglected, or exploited.
2. The child's family needs the childcare services because of either the following:
 - a. The child is identified by a legal, medical, or social services agency, the district liaison for homeless students, a Head Start program, or an emergency or transitional shelter as being a recipient of protective services; as being or at risk of being neglected, abused, or exploited; or as being homeless
 - b. The parents/guardians are participating in vocational training leading directly to a recognized trade, paraprofession, or profession; are engaged

PRESCHOOL/EARLY CHILDHOOD EDUCATION (continued)

in an educational program for English language learners or to attain a high school diploma or general educational development certificate; are employed or seeking employment; are seeking permanent housing for family stability; or are incapacitated

After all families meeting the criteria specified in Items #1 and 2 above have been enrolled, a full-day CSPP program may provide services to three- and four-year-old children in families who do not meet at least one of the criteria in Item #2 above. (Education Code 8208)

After all otherwise eligible children have been enrolled as provided above, a CSPP program operating within the attendance boundary of a school where at least 80 percent of students are eligible for free and reduced price lunch as described in Education Code 8217 may enroll any four-year-old child. (Education Code 8208)

Upon establishing initial eligibility or ongoing eligibility for a full-day CSPP program, a family shall be considered to meet all eligibility and need requirements for those services for not less than 12 months, shall receive those services for not less than 12 months before having eligibility or need recertified, and shall not be required to report changes to income or other changes for at least 12 months. However, a family that establishes initial eligibility or ongoing eligibility on the basis of income shall report increases in income that exceed the threshold for ongoing income eligibility, as described in Education Code 8213, and the family's ongoing eligibility for services shall at that time be recertified. In addition, a family may, at any time, voluntarily report income or other changes. This information shall be used, as applicable, to reduce the family's fees, increase the family's services, or extend the period of the family's eligibility before recertification. (Education Code 8208)

To be eligible for subsidized services, families shall meet at least one requirement in each of the following areas: (Education Code 8235, 8239, 8263, 8263.1)

1. The family is a current aid recipient, income eligible, homeless, and/or one whose children are recipients of protective services or have been identified as being, or at risk of being, abused, neglected, or exploited.
2. The family needs child care services due to either of the following circumstances:
 - a. The child is identified by a legal, medical, or social services agency, the district liaison for homeless students, a Head Start program, or an emergency or transitional shelter as being a recipient of protective services, as being or at risk of being neglected, abused, or exploited, or as being homeless.

(cf. 6173—Education for Homeless Children)

PRESCHOOL/EARLY CHILDHOOD EDUCATION (continued)

- b. The parents/guardians are engaged in vocational training leading directly to a recognized trade, paraprofession, or profession; are engaged in an educational program for English language learners or for the attainment of a high school diploma or general educational development certificate; are employed or seeking employment; are seeking permanent housing for family stability; or are incapacitated.

Note: Pursuant to Education Code 8263, as amended by SB 75 (Ch. 51, Statutes of 2019), a family may be eligible for a full day CSPP program without meeting the requirements related to the need for child care services if all families meeting those requirements have been enrolled.

If all families meeting at least one of the criteria specified in item #2 have been enrolled, a full day CSPP program may provide services to families who do not meet any of those criteria, provided the criteria in item #1 are met. (Education Code 8263)

Enrollment Priority

Note: The following paragraph may be revised to reflect district practice. Unless state funding is allocated to support the "centralized eligibility list" established in each county pursuant to Education Code 8499.5 **Welfare and Institutions Code 10231**, such lists will be maintained only if locally funded. In situations where there is no locally funded centralized eligibility list or the district elects not to participate in the local list, the district must establish its own waiting list in accordance with admission priorities pursuant to 5 CCR 18106.

The Superintendent or designee shall consult the county's centralized eligibility list, when available, or shall maintain a district waiting list in accordance with admission priorities. As vacancies occur, applicants shall be contacted in order of their priority. (5 CCR 18106)

First priority for enrollment in a preschool program shall be given to neglected or abused children ages 3-4 who are recipients of child protective services or who, based upon written referral from a legal, medical, or social service agency, are at risk of being neglected, abused, or exploited. If unable to enroll a child in this category, the district shall refer the child's parent/guardian to local resource and referral services so that services for the child can be located. (Education Code 8236, 8236.3; 5 CCR 18131)

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

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

After all children with first priority are enrolled, the district shall give second priority to eligible children 4 years of age who are not enrolled in a transitional kindergarten (TK) program prior to enrolling eligible children 3 years of age. (Education Code 8236, 8236.3)

Note: Education Code 8236.3 **8217**, as added by SB 75, establishes enrollment priorities for schools where at least 80 percent of students are eligible for free or reduced price meals. First and second priority for enrollment in such programs is the same as for other programs as described in the preceding two paragraphs.

PRESCHOOL/EARLY CHILDHOOD EDUCATION (continued)

If a CSPP program is operating within the attendance boundaries of a school where at least 80 percent of the students are eligible for free or reduced price meals, third priority for enrollment shall be for families who meet the criteria of Education Code 8263 specified in items #1-2 in the section "Eligibility" above. Any remaining slots may be open to any families not otherwise eligible, provided that the families prove residency within the attendance boundary of the school and priority is given to families with the lowest income. (Education Code 8236.3)

Note: Education Code 8235 allows CSPP programs to provide services to children with disabilities whose family income is above the income eligibility threshold. Such children do not count towards the 10 percent limitation for otherwise ineligible children as described below.

After all otherwise eligible children have been enrolled, the program may provide services to children with disabilities who are ages 3-4 and whose family income is above the income eligibility threshold. (Education Code 8235)

In addition, after enrolling all eligible children, up to 10 percent of the program's enrollment, calculated throughout the entire contract, may be filled with children who exceed the age limitations and children whose family income exceeds the income eligibility threshold by no more than 15 percent. (Education Code 8235; 5 CCR 18133)

The district may certify eligibility and enrollment up to 120 calendar days prior to the first day of the beginning of the preschool year. After establishing eligibility at the time of initial enrollment, a child shall remain eligible for the remainder of the program year. (Education Code 8237; 5 CCR 18082)

Note: The following paragraph may be revised to reflect district practice. Unless state funding is allocated to support the "centralized eligibility list" established in each county pursuant to Education Code 8499.5 **Welfare and Institutions Code 10231**, such lists will be maintained only if locally funded. In situations where there is no locally funded centralized eligibility list or the district elects not to participate in the local list, the district must establish its own waiting list in accordance with admission priorities pursuant to 5 CCR 18106.

The Superintendent or designee shall consult the county's centralized eligibility list, when available, or shall maintain a district waiting list in accordance with admission priorities. As vacancies occur, applicants shall be contacted in order of their priority. (5 CCR 18106)

Notice of Action

Note: Pursuant to 5 CCR 18082-18083, the parent/guardian must submit an application for services which contains specified information and documentation. The application form is available on CDE's web site. Upon receiving an application, a person designated by the district must certify the family's or child's eligibility.

PRESCHOOL/EARLY CHILDHOOD EDUCATION (continued)

Upon receiving a parent/guardian's application for services, the Superintendent or designee shall review the application and documentation and shall certify the eligibility of the family or child.

Note: Pursuant to 5 CCR 18130, CSPP programs are subject to 5 CCR 18094 and 18118, which require the district to provide written notification to parents/guardians as to whether their application for subsidized services has been approved or denied. For this purpose, the district should use the Notice of Action form available on CDE's web site. If the services are denied, the parent/guardian may appeal the decision in accordance with 5 CCR 18120-18122; see section "Parent Hearing" below.

The district's decision to approve or deny a child's enrollment shall be communicated to the family through a written Notice of Action mailed or delivered within 30 days from the date the application is signed by the parent/guardian. (5 CCR 18094, 18095, 18118)

(cf. 5145.6 - Parental Notifications)

Note: 5 CCR 18095 and 18119 require the district to notify a parent/guardian of any change in services or fees as described below. For such notification, the district should use the Notice of Action form available on CDE's web site. Parents/guardians may appeal such actions pursuant to 5 CCR 18120-18122; see section "Parent Hearing" below.

Subsequently, the Superintendent or designee shall mail or deliver a Notice of Action to a parent/guardian at least 14 calendar days before any intended change in services, including, but not limited to, an increase or decrease in fees, an increase or decrease in the amount of services, or termination of services, due to any of the following circumstances: (5 CCR 18095, 18119)

1. A determination during recertification or update of the application that the need or eligibility requirements are no longer being met or the fee or amount of service needs to be modified
2. Failure of the parent/guardian to document the family's need or eligibility after the district requested such documentation in writing
3. An indication by the parent/guardian that the parent/guardian no longer wants the service
4. The death of a parent/guardian or child
5. The conclusion of a limited-term agreement, provided that the parent/guardian has been informed in writing of the date that the services would terminate

PRESCHOOL/EARLY CHILDHOOD EDUCATION (continued)

For each child enrolled in the district's preschool program, the Superintendent or designee shall maintain a family data file including, but not limited to, a completed and signed application for services, documentation of income eligibility, and a copy of all Notices of Action. For each child not receiving subsidized services, the family data file shall also include records of the specific reason(s) for enrolling each child, the child's family income, and evidence that the district has made a diligent search for children eligible for subsidized services. (5 CCR **18081, 18084**, 18130, 18133, ~~18081, 18084~~)

(cf. 1340 - Access to District Records)

(cf. 3580 - District Records)

(cf. 5125 - Student Records)

Combined Preschool/Transitional Kindergarten Classroom

Note: Education Code ~~8235-8207~~, **as amended and renumbered by AB 131**, and 48000 allow districts to place 4-year-old children enrolled in a CSPP program into a TK program and to commingle children from both programs in the same classroom as long as all of the requirements of each program are met and the district adheres to the requirements listed in the following section. See BP 6170.1 - Transitional Kindergarten for eligibility requirements pertaining to the TK program pursuant to Education Code 48000.

When a child is eligible for both the preschool program and the district's TK program, the district may place the child in a classroom which is commingled with children from both programs as long as the commingled program meets all of the requirements of each program as well as the following requirements: (Education Code **8235 8207**, 48000)

1. An early childhood environment rating scale, as specified in 5 CCR 18281, shall be completed for the classroom.
2. All children enrolled for 10 or more hours per week shall be evaluated using the Desired Results Developmental Profile, as specified in 5 CCR 18272.
3. The classroom shall be taught by a teacher who holds a credential issued by the Commission on Teacher Credentialing in accordance with Education Code 44065 and 44256.
4. The classroom shall comply with the adult-child ratio specified in Education Code 8264.8.
5. Contractors of the district shall report the services, revenues, and expenditures for children in the preschool program in accordance with 5 CCR 18068.
6. The classroom shall not include children enrolled in TK for a second year or children enrolled in a regular kindergarten classroom.

PRESCHOOL/EARLY CHILDHOOD EDUCATION (continued)*(cf. 5111 - Admission)**(cf. 6170.1 - Transitional Kindergarten)***Fees and Charges**

Fees for participation in the district's **full-day CSPP preschool** program shall be assessed and collected in accordance with the fee schedule established by the **Superintendent of Public Instruction (SPI) in conjunction with the California Department of Social Services.** (Education Code **8273-8252**; 5 CCR 18078)

Note: Pursuant to AB 131, the Legislature allocated additional funds to provide subsidized child care to families and to provide CSPP programs with COVID-19 pandemic-related assistance. Education Code 8252, as amended by AB 131, provides that family fees may not be collected for families receiving subsidized child care services from CSPP programs administered by CDE for the 2021-2022 school year.

According to CDE Management Bulletin 21-12, Guidance on Family Fees for Fiscal Year (FY) 2021-22, families must promptly receive a refund for any fees collected for the month of July 2021 and any families disenrolled due to delinquent family fees for fiscal year 2021-22 must be promptly reenrolled if the family so desires.

However, for the 2021-2022 school year, family fees shall not be collected as specified in Education Code 8252.

(cf. 3260 - Fees and Charges)

However, In addition, no fee shall be charged to an **income**-eligible family whose child is enrolled in a part-day preschool program or a family that is receiving CalWORKs cash aid. (Education Code **8273.1-8253**; 5 CCR 18110)

A family may be exempt from the fees for up to 12 months if the child qualifies for preschool on the basis of being the recipient of child protective services or as being, or at risk of being, abused or neglected. (Education Code **8253**)

Note: Education Code 8273.3-8254, as amended and renumbered by AB 131, authorizes a district offering a CSPP program to charge a fee for field trips and/or to require parents/guardians to provide diapers, but **mandates that the district adopt policy to include parents/guardians in the decision-making about such fees, as provided below. Pursuant to Education Code **8273.3-8254**, the fees cannot exceed \$25 per child in the contract year. The following paragraph may be modified to delete diapers as appropriate for the age of the children served.**

The Superintendent or designee shall establish a process that involves parents/guardians in determining whether to require parents/guardians to provide diapers and/or whether and how much to charge parents/guardians for field trip expenses, within the limit specified in law. A

PRESCHOOL/EARLY CHILDHOOD EDUCATION (continued)

child shall not be denied participation in a field trip due to the parent/guardian's inability or refusal to pay the fee, and no adverse action shall be taken against a parent/guardian for that inability or refusal. (Education Code **8273.3 8254**)

Disenrollment Based on Reduced Funding

Note: Education Code **8263.3 8214**, as amended and renumbered by AB 131, specifies the order by which families will be disenrolled from **subsidized preschool services** ~~child care and development services~~ when funding levels are reduced. ~~The following list applies that order of disenrollment to CSPP programs but takes into account the priority specified in Education Code 8236 to enroll children 4 years of age before enrolling children 3 years of age.~~

When necessary to disenroll families from subsidized preschool services, When necessary due to a reduction in state reimbursements, families shall be disenrolled in reverse priority order for services as specified in Education Code 8210 and 8211 and as described above in the sections "Eligibility and Enrollment Priority for Part-Day CSPP Programs" and "Eligibility and Enrollment Priority for Full-Day CSPP Programs." (Education Code 8214)

~~the following order: (Education Code 8236, 8263.3)~~

1. ~~Children 3 years of age whose families have the highest income in relation to family size shall be disenrolled first, followed by children 4 years of age whose families have the highest income in relation to family size.~~

~~At each age level, if two or more families have the same income ranking, the child with disabilities shall be disenrolled last. If there are no families that have a child with disabilities, the child who has received services the longest shall be disenrolled first.~~

2. ~~Families of children 3 or 4 years of age who are receiving child protective services or who have been documented to be at risk of being neglected or abused, regardless of income, shall be disenrolled last.~~

Expulsion/Unenrollment Based on Behavior

A district preschool program shall not expel or unenroll a child based on the child's behavior, unless the district first takes the following actions to address the child's behavior: (Education Code **8239.1 8222**)

1. Inform the parents/guardians of the child's persistent and serious challenging behaviors and consult with the parents/guardians and teacher in an effort to maintain the child's safe participation in the program

PRESCHOOL/EARLY CHILDHOOD EDUCATION (continued)

2. If the child has an individualized family service plan (IFSP) or individualized education program (IEP), with written parent/guardian consent, contact the agency or district employee responsible for such plan or program to seek consultation in regard to serving the child

(cf. 6159 - Individualized Education Program)

3. If the child does not have an IFSP or IEP, consider if it is appropriate to complete a universal screening of the child, including, but not limited to, screening the child's social and emotional development, referring the parents/guardians to community resources, implementing behavior supports within the program, and considering an IEP for the child

If the district has taken the actions specified in items #1-3 above and the child's continued enrollment would present a serious safety threat to the child or other enrolled children, the district shall refer the parents/guardians to other potentially appropriate placements, the local child care resource and referral agency, or any other referral service available in the local community. **The district may then unenroll the child. The district shall have up to 180 days to complete the actions described above. Within 180 days of the start of the process, the district may unenroll the child.** (Education Code ~~8239.1~~ **8222**)

Note: A joint statement by the U.S. Department of Education and U.S. Department of Health and Human Services, Policy Statement on Expulsion and Suspension Policies in Early Childhood Settings, clarifies that preschool children with disabilities who are eligible for services under the Individuals with Disabilities Education Act (IDEA) (20 USC 1400-1482) are entitled to the same disciplinary protections that apply to all other IDEA-eligible students with disabilities, may not be subjected to impermissible disciplinary changes of placement for misconduct that is caused by or related to their disability, and must continue to receive educational services consistent with their right to a free appropriate public education. The statement indicates the need for the child's individualized education program (IEP) team to consider the use of positive behavioral interventions and supports when developing or modifying the IEP to reduce the need for discipline of a child with disabilities and avoid suspension or expulsion from a preschool program.

Children with disabilities may only be suspended or expelled in conformance with the procedures and limitations of the Individuals with Disabilities Education Act.

Parent Hearing

Note: Pursuant to 5 CCR 18130, districts are subject to the requirements of 5 CCR 18120-18122 to provide due process to parents/guardians who disagree with certain district actions, such as when services are denied, there is a change in services or fees, or their child is disenrolled.

If a parent/guardian disagrees with any district action to deny the child's eligibility for subsidized preschool services, disenroll the child due to a funding shortage, increase or decrease fees, increase or decrease the amount of services, terminate services, or otherwise

PRESCHOOL/EARLY CHILDHOOD EDUCATION (continued)

change the level of services, the parent/guardian may file a request for a hearing with the Superintendent or designee within 14 calendar days of the date the Notice of Action was received. Within 10 calendar days of receiving the request for a hearing, the Superintendent or designee shall notify the parent/guardian of the time and place of the hearing, which, to the extent possible, shall be convenient for the parent/guardian. (5 CCR 18120)

The hearing shall be conducted in accordance with the procedures specified in 5 CCR 18120 by a district administrator who is at a staff level higher in authority than the staff person who made the contested decision. Within 10 calendar days after the hearing, the district administrator shall mail or deliver a written decision to the parent/guardian. If the parent/guardian disagrees with the written decision, the parent/guardian may, within 14 calendar days, appeal the decision to CDE. (5 CCR 18120-18122)

(10/18 12/20) 12/21

CSBA Sample Board Policy

Instruction

BP 6112(a)

SCHOOL DAY

Note: The following **optional** policy may be revised to reflect district practice. California law specifies the minimum length of the school day for elementary and secondary schools; see the accompanying administrative regulation. **In its Frequently Asked Questions about independent study, the California Department of Education (CDE) has clarified that the same minimum school day requirements apply to traditional independent study as for students attending in-person instruction.**

The Governing Board shall fix the length of the school day **subject to the provisions of in accordance with** law. (Education Code 46100)

(cf. 6111 - School Calendar)

At each school, the length of the school day shall apply equally to students with disabilities unless otherwise be the same for all students, except as otherwise permitted by law. For any student with a disability, the length of the school day shall be as specified in the student's individualized education program or Section 504 plan.

(cf. 6158 - Independent Study)

(cf. 6159 - Individualized Education Program)

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

Note: The following **optional** paragraph is for use by districts that maintain elementary schools and may be modified to reflect district practice. Pursuant to Education Code 33350, **the California Department of Education CDE** encourages districts to provide daily recess periods for elementary students, featuring time for unstructured but supervised play. The Superintendent of Public Instruction's Task Force on Obesity, Type 2 Diabetes, and Cardiovascular Disease recommends that students in grades K-6 be provided with recess or other physical activity breaks at least once per 120 minutes of instruction. The National Association for Sport and Physical Education recommends daily recess breaks of at least 20 minutes each day.

The **daily** schedule for elementary schools shall include at least one **daily** period of recess of at least 20 minutes **in length in order to provide, during which** students **with unstructured but shall be provided** supervised **opportunities to engage in unstructured** physical activity.

(cf. 5030 - Student Wellness)

(cf. 6142.7 - Physical Education and Activity)

Note: The remainder of this policy applies to districts that maintain secondary schools and may be modified to reflect district practice.

In establishing the daily instructional schedule for each secondary school, the Superintendent or designee shall give consideration to course requirements and curricular demands, availability of school facilities, and applicable legal requirements.

SCHOOL DAY (continued)

The Board encourages flexibility in scheduling so as to provide longer time blocks or class periods when appropriate and desirable to support student learning, provide more intensive study of core academic subjects or extended exploration of complex topics, and reduce transition time between classes.

Prior to implementing a block **or alternative** schedule ~~program in which~~ **that will allow** secondary students **to** attend ~~class school~~ for fewer school days **than the total number of school days for which the school is in session**, the Board shall consult ~~with the certificated and classified employees of the school~~ **in good faith, in a good faith an** effort to reach agreement ~~with the certificated and classified employees of the school, and shall also consult with~~ parents/guardians of the students who would be affected by the change, and the community at large. Such consultation shall include at least one public hearing for which the Board ~~has given~~ **shall give** adequate notice to the employees and to the parents/guardians of affected students. (Education Code 46162)

(cf. 9320 - Meetings and Notices)

Legal Reference: (see next page)

SCHOOL DAY (continued)

Legal Reference:

EDUCATION CODE

8970-8974 Early primary program, including extended-day kindergarten

37202 Equal time in all schools

37670 Year-round schools

46010 Total days of attendance

46100 Length of school day

46110-46119 Kindergarten and elementary schools, day of attendance

46120 Kindergarten and elementary schools, expanded learning opportunity program

46140-46147 Junior high school and high school, day of attendance

46148 School day for middle and high school

46160-46162 Alternative schedule - junior high and high school

46170 Continuation schools, minimum day

46180 Opportunity schools, minimum day

46190-46192 Adult education classes, day of attendance

46200-46206 Minimum instructional time

48200 Compulsory attendance for minimum school day

48663 Community day school, minimum school day

48800-48802 Concurrent enrollment in community college

51222 Physical education, instructional minutes

51760-51769.5 Work experience education

52325 Regional occupational center, minimum day

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

2021-22 AA & IT Independent Study FAQs, 2021

Clarifications for Student Learning in Quarantine, 2021

Conducting Individualized Determinations of Need, 2021

NATIONAL ASSOCIATION FOR SPORT AND PHYSICAL EDUCATION POSITION STATEMENTS

Recess for Elementary School Students, 2006

STATE BOARD OF EDUCATION POLICY STATEMENTS

99-03 Physical Education (PE) Requirements for Block Schedules, July 2006

U.S. DEPARTMENT OF EDUCATION PUBLICATIONS

Extending Learning Time for Disadvantaged Students, August 1995

WEST ED PUBLICATIONS

Full-Day Kindergarten: Expanding Learning Opportunities, Policy Brief, April 2005

WEB SITES

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

National Association for Sport and Physical Education: <http://www.aahperd.org/naspe>

State Board of Education: <http://www.cde.ca.gov/re/lr/wr/waiverpolicies.asp>

U.S. Department of Education: <http://www.ed.gov>

WestEd: <http://www.wested.org>

(11/02 4/13) 12/21

CSBA Sample Administrative Regulation

Instruction

AR 6112(a)

SCHOOL DAY

Note: The following **optional** administrative regulation specifies minimum and maximum school days for each grade level as provided by law. The district may revise this regulation to reflect district practice.

Pursuant to Education Code 46114, the minimum school day in grades K-8 may be computed by determining the average number of minutes over 10 consecutive school days (i.e., the number of minutes of attendance in any 10 consecutive school days, divided by 10). Education Code 46142 authorizes the minimum school day in junior high and high schools to be computed by averaging the number of minutes over two consecutive school days. The district will be in compliance if the average is at least the minimum day required by law, even if the number of minutes in any one school day is less than the minimum required school day specified below. However, Education Code 46114 and 46142 provide that no single school day may be less than 60 minutes for kindergarten, 170 minutes for grades 1-3, or 180 minutes for grades 4-12.

Education Code 46201 and 46207 require districts that have reached their local control funding formula (LCFF) funding target, as well as districts that received longer day or longer year funding prior to the implementation of the LCFF, to offer at least the following instructional minutes per school year: 36,000 minutes for kindergarten, 50,400 for grades 1-3, 54,000 for grades 4-8, and 64,800 for grades 9-12. Pursuant to Education Code 46201 and 46207, if this requirement is not met for any grade level, a portion of the district's LCFF allocation will be withheld.

Kindergarten/Transitional Kindergarten

Note: The following section is for use by districts that maintain kindergarten and transitional kindergarten (TK) classes. Education Code 37202, ~~as amended by AB 99 (Ch. 15, Statutes of 2017)~~, permits districts to maintain kindergarten or TK classes for different lengths of time during the school day, either at the same or different school sites. Districts offering kindergarten or TK classes for different lengths of time are still required to meet the minimum and maximum length of school day described below.

Kindergarten and transitional kindergarten (TK) classes in district schools may be maintained for different lengths of time, either at the same or different school sites. (Education Code 37202)

Note: Education Code 46117 establishes a minimum school day of three hours (180 minutes) for kindergarten students. However, pursuant to Education Code 46119, if a district has fewer than 40 kindergarten students, the Governing Board may apply to the Superintendent of Public Instruction to maintain two kindergarten classes of 150 minutes each, including recesses, taught on the same day by the same teacher.

~~Except as otherwise permitted by law, the~~ **The** average school day ~~established~~ for kindergarten and TK students shall be at least three hours, including recesses but excluding noon intermissions, ~~but not longer than four hours, excluding recesses.~~ **If fewer than 40 students are enrolled in kindergarten classes, the district may request approval of the**

SCHOOL DAY (continued)

Superintendent of Public Instruction to maintain two kindergarten classes of 150 minutes each. (Education Code ~~46111~~, 46114, 46115, 46117, **46119**)

Note: Education Code 46111 limits the maximum length of the school day for kindergarten to four hours, not counting recesses, except where the school is operating an early primary program pursuant to Education Code 8970-8974 or an expanded learning opportunity program established pursuant to Education Code 46120, as added by AB 130 (Ch. 44, Statutes of 2021).

In any school day, kindergarten and/or TK students shall not be kept in school for longer than four hours, excluding recesses, except where the school is operating an early primary program pursuant to Education Code 8970-8974 or an expanded learning opportunity program pursuant to Education Code 46120. (Education Code 46111, 46115, 46120)

Note: The following **optional** paragraph is for use by districts that have established an early primary program pursuant to Education Code 8970-8974 in order to provide an integrated, experiential, and developmentally appropriate educational program with specified components for students in prekindergarten through grade 3. Education Code 8973 provides that the kindergarten school day in such programs may exceed four hours under the conditions described below, although districts do not receive additional apportionment funds **for the excess time.**

In any district school operating an early primary program pursuant to Education Code 8970-8974, the kindergarten school day may exceed four hours, excluding recess, if both of the following conditions are met: (Education Code 8973)

1. The Governing Board has declared that the extended-day kindergarten program does not exceed the length of the primary school day.
2. The extended-day kindergarten program includes ample opportunity for both active and quiet activities within an integrated, experiential, and developmentally appropriate educational program.

Note: The following paragraph is **optional**. Although Education Code 46111 provides that recess shall be excluded from determining the maximum school day, it is the interpretation of the California Department of Education (CDE) that recess time may be counted as instructional minutes, at the district's discretion, if teacher supervision occurs.

Under an extended day kindergarten program, Recess may be counted as instructional minutes for purposes of determining the maximum school day if it occurs under teacher supervision.

Note: The following **optional** paragraph is for use by districts that maintain multitrack year-round schools pursuant to Education Code 37670.

SCHOOL DAY (continued)

In any multitrack year-round school operating pursuant to Education Code 37670, the kindergarten school day may be up to 265 minutes, excluding recesses. (Education Code 46111)

(cf. 6117 - Year-Round Schedules)

Note: The following **optional** paragraph is for use by districts that have established an early primary program pursuant to Education Code 8970-8974 in order to provide an integrated, experiential, and developmentally appropriate educational program with specified components for students in prekindergarten through grade 3. Education Code 8973 provides that the kindergarten school day in such programs may exceed four hours under the conditions described below, although districts do not receive additional apportionment funds.

In any district school operating an early primary program pursuant to Education Code 8970-8974, the kindergarten school day may exceed four hours, excluding recess, if both of the following conditions are met: (Education Code 8973)

1. The Governing Board has declared that the extended-day kindergarten program does not exceed the length of the primary school day.
2. The extended-day kindergarten program includes ample opportunity for both active and quiet activities within an integrated, experiential, and developmentally appropriate educational program.

Note: Pursuant to Education Code 48003, districts are required to provide an annual report to CDE regarding the type of kindergarten program offered by the district, including part day, full day, or both, by completing the School Information Form 2017 located on CDE's web site. The form also includes the type(s) of TK program offered.

The Superintendent or designee shall annually report to the California Department of Education as to whether the district's kindergarten and TK programs are offered full day, part day, or both. (Education Code 48003)

Grades 1-8

Note: The following section is for use by districts that maintain any of grades 1-8 and should be modified to reflect the grade levels offered by the district.

Except as otherwise provided by law, the school day for elementary and middle school students shall be:

1. At least 230 minutes for students in grades 1-3, unless the Board has prescribed a shorter school day because of lack of school facilities requiring double sessions, in which case the minimum school day shall be 200 minutes (Education Code 46112)

SCHOOL DAY (continued)

2. At least 240 minutes for students in grades 4-8 (Education Code 46113, 46142)

In determining the number of minutes for purposes of compliance with the minimum school day for students in grades 1-8, both noon intermissions and recesses shall be excluded. (Education Code 46115)

Note: The following optional paragraph is for any district maintaining a middle school, except a rural school district. Pursuant to Education Code 46148, the school day for a middle school is required to begin no earlier than 8:00 am.

The school day for a middle school shall begin no earlier than 8:00 a.m. (Education Code 46148)

Note: In its "Frequently Asked Questions" about independent study, CDE has clarified that the same minimum school day requirements apply to traditional independent study as for students attending in-person instruction.

The school day for students in grades 9-12, **including students in the traditional independent study program**, shall be at least 240 minutes. (Education Code 46141, 46142)

(cf. 6158 - Independent Study)

Note: The following list should be revised to reflect programs offered by the district.

However, the school day may be less than 240 minutes when authorized by law. Programs that have a minimum school day of 180 minutes include, but are not necessarily limited to:

1. Continuation high school or classes (Education Code 46141, 46170)

(cf. 6184 - Continuation Education)

2. Opportunity school or classes (Education Code 46141, 46180)

3. Regional occupational center (Education Code 46141, 52325)

(cf. 6178.2 - Regional Occupational Center/Program)

SCHOOL DAY (continued)

4. Work experience education program approved pursuant to Education Code 51760-51769.5 (Education Code 46141, 46144)

A student in grade 12 who is enrolled in work experience education and is in **his/her the** last semester or quarter before graduation may, **upon written request by the student's parent/guardian or the student, if 18 years of age or over,** be permitted to attend school for less than 180 minutes per school day if ~~he/she would complete~~ all requirements for graduation **would be completed**, except physical education courses, in less than 180 minutes each day. (Education Code 46147)

(cf. 6178.1 - Work-Based Learning)

5. Concurrent enrollment in a community college pursuant to Education Code 48800-48802 or, for students in grades 11-12, part-time enrollment in classes of the California State University or University of California, provided academic credit will be awarded upon satisfactory completion of enrolled courses (Education Code 46146)

(cf. 6172.1 - Concurrent Enrollment in College Classes)

6. An early college high school or middle college high school, provided the students are enrolled in community college or college classes in accordance with item #5 above (Education Code 46141, 46146.5)
7. Special day or Saturday vocational training program conducted under a federally approved plan for career technical education (Education Code 46141, 46144)

(cf. 6178 - Career Technical Education)

8. Adult education classes (Education Code 46190)

(cf. 6200 - Adult Education)

Note: The following optional paragraph is for use by districts that operate an evening high school pursuant to Education Code 51720-51724.

For an evening high school operated pursuant to Education Code 51720-51724, the number of days, specific days of the week, and number of hours during which the program shall be in session may be determined by the Board. (Education Code 46141, 51721)

Students in grade 12 shall be enrolled in at least five courses each semester or the equivalent number of courses each quarter. This requirement shall not apply to students enrolled in regional occupational centers or programs, courses at accredited postsecondary institutions,

SCHOOL DAY (continued)

independent study, special education programs in which the student's individualized education program establishes a different number of courses, continuation education classes, work experience education programs, or any other course of study authorized by the Board that is equivalent to the approved high school course of study. (Education Code 46145)

(cf. 6158 - Independent Study)

(cf. 6159 - Individualized Education Program)

Alternative Block Schedule for Secondary Schools

Note: The following **optional** section is for use by districts that choose to create a block schedule pursuant to Education Code 46160-46162; see the accompanying Board policy. In establishing a block schedule, the district should be aware of state law (Education Code 51222) that requires secondary students to attend physical education courses for at least 400 minutes each 10 school days; see AR 6142.7 - Physical Education and Activity. Although the daily alternating block schedule, often referred to as the A/B block schedule, does fulfill the requirement for physical education minutes, other block schedules do not and thus require a waiver from the State Board of Education (SBE). See SBE Waiver Policy #99-03 for waiver criteria.

In order to establish a block or other alternative schedule or to accommodate career technical education and regional occupational center/program courses, the district may authorize students to attend fewer than the total number of days in which school is in session provided that students attend classes for at least 1,200 minutes during any five school day period or 2,400 minutes during any 10 school day period. (Education Code 46160)

Note: The following **optional** paragraph is for use by districts that maintain an early college high school or middle college high school. Pursuant to Education Code 46160, **as amended by AB 99 (Ch. 15, Statutes of 2017)**, such districts may schedule classes in these schools so that students who satisfy the provisions of Education Code 46146.5 in regard to part-time enrollment at community college, the California State University, or the University of California attend classes for at least 900 minutes during any five-school day period or 1,800 minutes during any 10-school day period.

An early college high school or middle college high school may be scheduled so that students attend classes for at least 900 minutes during any five-school day period or 1,800 minutes during any 10-school day period. (Education Code 46160)

(4/13 10/17) 12/21

CSBA Sample Board Policy

Instruction

BP 6143(a)

COURSES OF STUDY

The Governing Board recognizes that a well-aligned sequence of courses fosters academic growth and provides for the best possible use of instructional time. The district's course of study shall provide students with opportunities to attain the skills, knowledge, and abilities they need to be successful academically, professionally, and personally.

(cf. 6011 - Academic Standards)

(cf. 6141 - Curriculum Development and Evaluation)

(cf. 6161.1 - Selection and Evaluation of Instructional Materials)

Note: The following **optional** paragraph should be revised to reflect the grade levels offered by the district. For example, unified school districts need to be concerned about articulation of courses within the district and with postsecondary institutions, whereas elementary districts and high school districts will need to address articulation with each other.

The Superintendent or designee shall establish processes for ensuring the articulation of courses across grade levels within the district. As necessary, the Superintendent or designee shall work with representatives of appropriate area districts and postsecondary institutions to ensure articulation of courses with other institutions to which district students may matriculate. The sequence of courses shall be designed to ensure that each course provides adequate preparation for the next course in the sequence, only utilizes prerequisites that are essential to success in a given program or course, avoids significant duplication of content, and allows for reinforcement and progression in the subject matter.

The district shall not provide any course separately **or require or refuse participation by any student** on the basis of **the student's actual or perceived** sex, sexual orientation, gender, **gender expression, gender identity,** ethnic group identification, **immigration status,** race, ancestry, national origin, religion, color, ~~or~~ mental or physical disability, **or any other characteristic listed in Education Code 200 and 220, Government Code 11135, or Penal Code 422.55, or the student's association with a person or group with one or more of such actual or perceived characteristics** ~~or require or refuse participation by any of its students on any such basis.~~ **(Education Code 200, 220; Government Code 11135; Penal Code 422.55; 5 CCR 4940)**

(cf. 0415 - Equity)

(cf. 5145.3 - Nondiscrimination/Harassment)

Elementary Grades

Note: The following section is for use by districts offering elementary grades and may be revised to reflect district practice. Education Code 51225.4 **mandates** elementary school districts to certify to the

COURSES OF STUDY (continued)

Superintendent of Public Instruction that they have adopted a policy to implement a course of instruction that sufficiently prepares students for the secondary courses required for graduation pursuant to Education Code 51225.3.

The Board shall adopt a course of study for elementary grades that sufficiently prepares students for the secondary course of study.

(cf. 6146.5 - Elementary/Middle School Graduation Requirements)

Secondary Grades

Note: Education Code 51228 requires districts to offer students in grades 7-12 a course of study that fulfills the requirements and prerequisites for admission to California **public** colleges. Education Code 51228 also requires districts to offer such students the opportunity to attain entry-level employment skills. Pursuant to Education Code 51228, districts that adopt a course of study that meets or exceeds the state model curriculum standards in career technical education will be deemed to have satisfied the requirement.

Education Code 66204 prohibits a public school from establishing any policy or practice that directs any student away from choosing programs that prepare a student academically for college, especially for cultural or linguistic reasons.

The following paragraph is for use by districts maintaining any of grades 7-12 and should be revised to reflect the grade levels offered by the district.

The district shall offer all otherwise qualified students in grades 7-12 a course of study that prepares them, upon graduation from high school, to meet the requirements and prerequisites for admission to California public colleges and universities and to attain entry-level employment skills in business or industry. **The district's course of study may provide for a rigorous academic curriculum that integrates academic and career skills, includes applied learning across all disciplines, and prepares all students for high school graduation and career entry.** (Education Code 51228)

(cf. 5121 - Grades/Evaluation of Student Achievement)

(cf. 6141.5 - Advanced Placement)

(cf. 6146.1 - High School Graduation Requirements)

(cf. 6178 - Career Technical Education)

Note: The remainder of this policy is for use by districts maintaining any of grades 9-12.

In addition, the course of study for students in grades 9-12 shall include instruction in skills and knowledge for adult life, career technical training, and a timely opportunity for all otherwise qualified students to enroll, within four years, in each course necessary to fulfill the requirements and prerequisites for admission to California public colleges and universities prior to graduation. (Education Code 51224, 51228)

COURSES OF STUDY (continued)

Note: Among the criteria for admission to the University of California (UC) or California State University system is a requirement that high school students satisfactorily complete 15 **yearlong/30 semesters units** of specified courses ("a-g" courses). These include a growing number of career technical education courses that connect knowledge of academic content with practical or work-related applications.

In order to qualify as an "a-g" course, the course must first be submitted to and approved by UC. Education Code 51229 requires that districts annually provide the list of certified courses to students in grades 9-12 and their parents/guardians; see the accompanying administrative regulation and E 5145.6 - Parental Notifications.

The Superintendent or designee shall develop a process by which courses that meet California college admission criteria (referred to as "a-g" course requirements) are submitted to the University of California for review and certification. The Superintendent or designee shall maintain an accurate list of all current high school courses that have been so certified, shall ensure that the list is provided annually to all students in grades 9-12 and their parents/guardians, and shall make updated lists readily available. (Education Code 51229, 66204)

*Legal Reference:*EDUCATION CODE**200 Educational equity****220 Prohibition of discrimination****234.1 Categorical program monitoring and prohibition of discrimination, harassment, intimidation, and bullying****234.7 Student protections relating to immigration and citizenship status**

33319.3 Driver education; CDE materials on road rage

33540 Government and civics instruction in interaction with government agencies

48980 Parental notifications

49060-49079 Student records

51202 Instruction in personal and public health and safety

51203 Instruction on alcohol, narcotics and restricted dangerous drugs

51204 Course of study designed for student's needs

51204.5 Social science instruction; history of California; contributions of various groups

51210-51212 Course of study for grades 1-6

51220-**51230** ~~51229~~ Course of study for grades 7-12

51241 Exemption from physical education

51911-51921 Comprehensive health education

51930-51939 **California Healthy Youth Act Comprehensive sexual health and HIV/AIDS prevention instruction**

51940 Curriculum for brain and spinal cord injury prevention

60040-60052 Requirements for instructional materials

66204 Certification of high school courses as meeting university admission criteria

Legal Reference continued: (see next page)

COURSES OF STUDY (continued)

Legal Reference: (continued)

GOVERNMENT CODE

7282-7282.5 Standards for responding to U.S. Immigration and Customs enforcement holds

7283-7283.2 Standards for participation in U.S. Immigration and Customs enforcement programs

7284-7284.12 Cooperation with immigration authorities

11135 Discrimination

HEALTH AND SAFETY CODE

11032 Definitions of dangerous drugs

PENAL CODE

422.55 Hate crime

CODE OF REGULATIONS, TITLE 5

430-438 Student Records

4940 Nondiscrimination; course access

10020-10043 Automobile driver education and training

10060 Physical education program

UNITED STATES CODE, TITLE 20

6111-6251 School to Work Opportunities Act of 1994

1232g Family Educational Rights and Privacy Act

CODE OF FEDERAL REGULATIONS, TITLE 34

99.1-99.67 Family Educational Rights and Privacy Act

Management Resources:

WEB SITES

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

American **Heart Health** Association: <https://www.heart.org>

American Red Cross, Hands-Only CPR: <https://www.redcross.org/take-a-class>

California Career Resource Network: <http://www.californiacareers.info>

California Colleges.edu: <http://www.californiacolleges.edu>

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

California State University, Admission Requirements: http://www.csumentor.edu/planning/high_school

California Student Aid Commission: <https://www.csac.ca.gov>

Federal Student Aid: <https://studentaid.gov>

University of California, a-g Course Submissions:

<https://hs-articulation.ucop.edu/guide/update-your-a-g-list/submitting-courses>

University of California, List of Approved a-g Courses: <https://hs-articulation.ucop.edu/agcourselist>

U.S. Department of Education: <https://www.ed.gov>

(11/11 12/19) 12/21

Policy Reference UPDATE Service

Copyright 2021 by California School Boards Association, West Sacramento, California 95691

All rights reserved

CSBA Sample Administrative Regulation

Instruction

AR 6143(a)

COURSES OF STUDY

Note: Education Code requirements for courses of study are generally classified into requirements for grades 1-6 and 7-12. Therefore, K-8 districts and high school districts need to collaborate with appropriate area districts to ensure that all required courses are offered sometime during grades 7-12.

The district should select the sections below ("Grades 1-6" and/or "Grades 7-12") that correspond with the grade levels **offered** ~~it offers~~.

Grades 1-6

Note: Items #1-7 below are areas of study required by law for grades 1-6. The Governing Board may add other studies to this list.

Courses of study for grades 1-6 shall include the following:

(cf. 6146.5 - Elementary/Middle School Graduation Requirements)

1. English: knowledge and appreciation of language and literature, and the skills of speaking, reading, listening, spelling, handwriting, and composition (Education Code 51210)

(cf. 6142.91 - Reading/Language Arts Instruction)

2. Mathematics: concepts, operational skills, and problem solving (Education Code 51210)

(cf. 6142.92 - Mathematics Instruction)

3. Social sciences: age-appropriate instruction drawing upon the disciplines of anthropology, economics, geography, history, political science, psychology, and sociology, including instruction in: (Education Code 51210)

- a. The history, resources, development, and government of California and the United States

Instruction shall include the early history of California and a study of the role and contributions of men and women, Native Americans, African Americans, Mexican Americans, Asian Americans, Pacific Islanders, European Americans, lesbian, gay, bisexual, and transgender Americans, persons with disabilities, and members of other ethnic and cultural groups to the economic,

COURSES OF STUDY (continued)

political, and social development of California and the United States, with particular emphasis on portraying the role of these groups in contemporary society. (Education Code 51204.5, 60040)

(cf. 6141.2 - Recognition of Religious Beliefs and Customs)

(cf. 6142.3 - Civic Education)

(cf. 6142.94 - History-Social Science Instruction)

- b. The development of the American economic system, including the role of the entrepreneur and labor
- c. The relations of persons to their human and natural environments
- d. Eastern and western cultures and civilizations
- e. Contemporary issues
- f. The wise use of natural resources

(cf. 6142.5 - Environmental Education)

- 4. Science: biological and physical aspects, with emphasis on experimental inquiry and the place of humans in ecological systems (Education Code 51210)

(cf. 6142.93 - Science Instruction)

- 5. Visual and performing arts: instruction in dance, music, theatre, and visual arts aimed at developing aesthetic appreciation and creative expression (Education Code 51210)

(cf. 6142.6 - Visual and Performing Arts Education)

Note: Education Code 51202 requires that certain health-related topics be addressed at "the appropriate elementary and secondary grade levels" during grades K-12. Districts may revise #6a-e below to indicate topics that will be addressed in grades K-6.

Education Code 51203 requires the Board to adopt regulations specifying the grade(s) and course(s) in which drug and alcohol education will be given. For language fulfilling this mandate, see AR 5131.6 - Alcohol and Other Drugs.

- 6. Health: principles and practices of individual, family, and community health, including instruction at the appropriate grade levels and subject areas in: (Education Code 51202, 51210)

COURSES OF STUDY (continued)

- a. Personal and public safety and accident prevention, including instruction in emergency first aid, hemorrhage control, treatment for poisoning, resuscitation techniques, and cardiopulmonary resuscitation **(CPR)** when appropriate equipment is available

(cf. 6142.8 - Comprehensive Health Education)

- b. Fire prevention
- c. The protection and conservation of resources, including the necessity for the protection of the environment
- d. Venereal disease

(cf. 6142.1 - Sexual Health and HIV/AIDS Prevention Instruction)

- e. The effects of alcohol, narcotics, drugs, and tobacco upon the human body

(cf. 5131.6 - Alcohol and Other Drugs)

Note: The following item is **optional** pursuant to Education Code 51202.

- f. Violence as a public health issue
7. Physical education⁵ with emphasis on physical activities conducive to health and vigor of body and mind (Education Code 51210)

(cf. 6142.7 - Physical Education and Activity)

Note: Item #8 below is **optional**. Education Code 51210.5 authorizes age-appropriate instruction on violence awareness and prevention within any area of study listed in items #1-7 above. Pursuant to Education Code 51210.5, such instruction may include personal testimony in the form of oral or video histories that illustrate the economic and cultural effects of violence within a city, the state, and the country. See BP 6142.94 - History-Social Science Instruction.

8. Violence awareness and prevention

Note: **Optional** item #9 below is not required by state law but is a highly recommended component of school-to-career instruction.

9. Career awareness exploration

(cf. 6178 - Career Technical Education)

COURSES OF STUDY (continued)

Grades 7-12

Note: Items #1-11 below are areas of study required by law for grades 7-12. The Board may add other studies to this list.

Courses of study for grades 7-12 shall include the following:

(cf. 6146.1 - High School Graduation Requirements)

(cf. 6146.5 - Elementary/Middle School Graduation Requirements)

1. English: knowledge and appreciation of literature, language, and composition, and the skills of reading, listening, and speaking (Education Code 51220)

(cf. 6142.91 - Reading/Language Arts Instruction)

2. Social sciences: age-appropriate instruction drawing upon the disciplines of anthropology, economics, geography, history, political science, psychology, and sociology, with instruction in: (Education Code 51220)

- a. The history, resources, development, and government of California and the United States, including instruction in:

- (1) The early history of California and a study of the role and contributions of both men and women, Native Americans, African Americans, Mexican Americans, Asian Americans, Pacific Islanders, European Americans, lesbian, gay, bisexual, and transgender Americans, persons with disabilities, and members of other ethnic and cultural groups to the economic, political, and social development of California and the United States, with particular emphasis on portraying the role of these groups in contemporary society (Education Code 51204.5)

Note: Education Code 51221.3 and 51221.4 encourage, but do not require, instruction on the topics described in optional subitems #(2)-(4) below. These items may be modified or deleted to reflect district practice.

For districts that choose to offer such instruction, Education Code 51221.3 and 51221.4 encourage that a component be drawn from personal testimony, especially in the form of oral or video history. If oral histories are used, they must conform to the requirements of Education Code 51221.3 and 51221.4. See BP 6142.94 - History-Social Science Instruction.

- (2) World War II, including the role of Americans and Filipino Americans who served in the United States Army during that time

COURSES OF STUDY (continued)

- (3) The Vietnam War, including the "Secret War" in Laos and role of Southeast Asians in that war
- (4) The Bracero program, in which there was a 1942 agreement between the United States and Mexico authorizing the temporary migration of laborers to the United States
- b. The American legal system, the operation of the juvenile and adult criminal justice systems, and the rights and duties of citizens under the criminal and civil law and the state and federal constitutions

Note: The following **optional** paragraph is for use by districts that offer a teen court or peer court program.

This course may include participation in a teen court or peer court program. (Education Code 51220.2)

(cf. 5138 - Conflict Resolution/Peer Mediation)

- c. The development of the American economic system, including the role of the entrepreneur and labor
- d. The relations of persons to their human and natural environments, including the wise use of natural resources (Education Code 51221)

(cf. 6142.5 - Environmental Education)

- e. Eastern and western cultures and civilizations

Note: Pursuant to Education Code 51220, instruction related to human rights issues, as provided in item #2f below, may include the study of the Armenian genocide. Education Code 51226.3 encourages the incorporation of oral testimony into instruction in human rights, **the Holocaust, and genocide**, including the Armenian, Cambodian, Darfur, and Rwandan genocides.

- f. Human rights issues, with particular attention to the study of the inhumanity of genocide (which may include, but is not limited to, the Armenian, Cambodian, Darfur, and Rwandan genocides), slavery, and the Holocaust
- g. Contemporary issues

(cf. 6141.2 - Recognition of Religious Beliefs and Customs)

(cf. 6142.3 - Civic Education)

(cf. 6142.94 - History-Social Science Instruction)

COURSES OF STUDY (continued)

3. World language(s): understanding, speaking, reading, and writing, beginning not later than grade 7 (Education Code 51220)

(cf. 6142.2 - World Language Instruction)

4. Physical education: with emphasis on physical activities conducive to health and vigor of body and mind, as required by Education Code 51222 (Education Code 51220)

(cf. 6142.7 - Physical Education and Activity)

5. Science: physical and biological aspects; emphasis on basic concepts, theories, and processes of scientific investigation and on the place of humans in ecological systems; appropriate applications of the interrelation and interdependence of the sciences (Education Code 51220)

(cf. 6142.93 - Science Instruction)

6. Mathematics: mathematical understandings, operational skills, and problem-solving procedures; algebra (Education Code 51220, 51224.5)

(cf. 6142.92 - Mathematics Instruction)

7. Visual and performing arts: dance, music, theatre, and visual arts, with emphasis upon development of aesthetic appreciation and creative expression (Education Code 51220)

(cf. 6142.6 - Visual and Performing Arts Education)

Note: The reference to "homemaking" within Education Code 51220, as amended by AB 1595 (Ch. 543, Statutes of 2019), has been changed to "family and consumer sciences."

8. Applied arts: consumer education, family and consumer sciences education, industrial arts, general business education, or general agriculture (Education Code 51220)

9. Career technical/vocational-technical education: in the occupations and in the numbers appropriate to the personnel needs of the state and community served and relevant to the career desires and needs of students (Education Code 51220)

(cf. 6178 - Career Technical Education)

COURSES OF STUDY (continued)

Note: Education Code 51934 requires that students be provided comprehensive sexual health and HIV prevention instruction at least once in middle school or junior high school and at least once in high school. See BP/AR 6142.1 - Sexual Health and HIV/AIDS Prevention Instruction for required components of such instruction.

10. Comprehensive sexual health and HIV prevention (Education Code 51225.36, 51934)

(cf. 6142.1 - Sexual Health and HIV/AIDS Prevention Instruction)

Note: Education Code 51202 requires that certain health-related topics be addressed at "the appropriate elementary and secondary grade levels" during grades K-12. Districts may revise item #11 below to indicate topics that will be addressed in grades 7-12.

Education Code 51203 requires the Board to adopt regulations specifying the grade(s) and course(s) in which drug and alcohol education will be given. For language fulfilling this mandate, see AR 5131.6 - Alcohol and Other Drugs.

11. Personal and public safety, accident prevention and health, including instruction in: (Education Code 51202, 51203)
- a. Emergency first aid, hemorrhage control, treatment for poisoning, resuscitation techniques, and ~~cardiopulmonary resuscitation (CPR)~~ when appropriate equipment is available

Note: The following paragraph is for use by districts that require a course in health education for high school graduation; see BP 6146.1 - High School Graduation Requirements. Pursuant to Education Code 51225.6, such districts are required to include instruction in performing compression-only cardiopulmonary resuscitation (CPR), as described below. Such instruction must be based on national evidence-based emergency cardiovascular care guidelines for the performance of compression-only CPR, such as those developed by the American Heart Association or the American Red Cross, and must include hands-on practice in compression-only CPR. On its web site, **the California Department of Education CDE** provides guidance on how to implement this requirement.

Education Code 51225.6 also encourages districts to provide students with general information on the use and importance of an automated external defibrillator.

Instruction shall be provided in compression-only CPR based on national guidelines and shall include hands-on practice. (Education Code 51225.6)

- b. Fire prevention
- c. The protection and conservation of resources, including the necessity for the protection of the environment
- d. Venereal disease

COURSES OF STUDY (continued)

- e. The effects of alcohol, narcotics, drugs, and tobacco upon the human body

(cf. 5131.6 - Alcohol and Other Drugs)

(cf. 6142.8 - Comprehensive Health Education)

Note: The following two items are **optional** pursuant to Education Code 51202.

- f. Prenatal care **for pregnant individuals**
- g. Violence as a public health issue

Note: Item #12 is **optional**. Education Code 51220.3 authorizes age-appropriate instruction on violence awareness and prevention within any area of study listed above for grades 7-12.

12. Violence awareness and prevention

Note: **Item #13 is optional. Pursuant to** Education Code 51226.7, ~~as amended by AB 114 (Ch. 413, Statutes of 2019), requires the State Board of Education has adopted to adopt~~ a model curriculum in ethnic studies by March 31, 2021 and encourages **upon which** districts ~~may to offer a course in ethnic studies based on that model curriculum as~~ an elective course in social sciences or English language arts in at least one year grade level during grades 9-12. ~~At their discretion, districts may choose to offer a course in ethnic studies prior to the availability of the model curriculum.~~

Subject to funding in the annual Budget Act or other statute, Education Code 51225.3, as amended by AB 101 (Ch. 661, Statutes of 2021), requires a one-semester course in ethnic studies for high school graduation beginning with students who graduate in the 2029-30 school year.

Item #13 is currently optional, but, if funding is appropriated, districts will be required to offer a one-semester ethnic studies course, as specified, beginning in the 2025-26 school year.

13. Ethnic studies

Commencing in the 2025-26 school year, the district shall offer a one-semester course in ethnic studies as specified in Education Code 51225.3.

Note: Education Code 51220.5 requires the equivalent content of a one-semester course in parenting skills and education in grade 7 and/or 8, subject to funding which was not subsequently appropriated; thus the following paragraph is currently **optional**.

In addition, the course of study for grade 7 and/or 8 may include parenting skills and education, including, but not limited to, child growth and development, parental responsibilities, household budgeting, child abuse and neglect issues, personal hygiene, maintenance of healthy relationships, teen parenting issues, and self-esteem. (Education Code 51220.5)

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

COURSES OF STUDY (continued)

Note: The following paragraph is for use by districts that maintain high schools.

High schools shall offer automobile driver education that includes instruction in: (Education Code 51220, 51220.1, 51220.4)

1. Vehicle Code provisions and other relevant state laws
2. Proper acceptance of personal responsibility in traffic
3. Appreciation of the causes, seriousness, and consequences of traffic accidents
4. Knowledge and attitudes necessary for the safe operation of motor vehicles
5. The safe operation of motorcycles
6. The dangers involved in consuming alcohol or drugs in connection with the operation of a motor vehicle
7. The rights and duties of a motorist as they pertain to pedestrians and the rights and duties of pedestrians as they pertain to traffic laws and traffic safety

Certification of College Preparatory Courses

Note: The following optional section is for use by districts that maintain grades 9-12 and may be revised to reflect district practice. Among the criteria for admission to the University of California (UC) or California State University system is a requirement that students satisfactorily complete 15 yearlong/30 semesters units of specified courses ("a-g" courses). In order to qualify as an "a-g" course, the course must first be submitted to and approved by UC. The district or school should develop course descriptions using the templates provided by UC and submit them through UC's online system.
--

Education Code 51225.37 encourages districts that offer world language courses specifically designed for native speakers to submit those courses to UC for certification and addition to the school's "a-g" course list.
--

The following paragraph may be revised to reflect the position in the district or school(s) that is responsible for submitting and updating "a-g" courses.
--

The Superintendent or designee shall identify district courses that may qualify for designation as "a-g" college preparatory courses, including courses in history-social science, English, mathematics, laboratory science, languages other than English, visual and performing arts, career technical education, and college preparatory electives. The Superintendent or designee shall submit any necessary information regarding each identified course to the University of California (UC) for "a-g" designation.

COURSES OF STUDY (continued)**Notification and Information to Students in Grades 9-12**

Note: The following section is for use by districts that maintain grades 9-12.

At the beginning of each school year, the Superintendent or designee shall provide written notice to parents/guardians of students in grades 9-12 that, to the extent possible, shall not exceed one page in length and that includes all of the following: (Education Code 51229)

1. A brief explanation of the course requirements for admission to UC and the California State University (CSU)

Note: The UC maintains a searchable web site that lists certified "a-g" courses for all regular California public high schools; see the management resources in the accompanying Board policy.

2. A list of the current UC and CSU web sites that help students and their families learn about college admission requirements and that list high school courses that have been certified by UC as satisfying the requirements for admission to UC and CSU
3. A brief description of what career technical education is, as defined by the California Department of Education (CDE)
4. The Internet address for the portion of the CDE web site where students can learn more about career technical education
5. Information about how students may meet with school counselors to help them choose courses that will meet college admission requirements and/or enroll in career technical education courses

Note: Education Code 51225.8 requires districts, beginning with the 2020-21 school year, to provide specified information on how to properly complete and submit the Free Application for Federal Student Aid (FAFSA) or the California Dream Act Application application (CADAA), as appropriate, at least once before grade 12. At the district's discretion, the information provided may be disseminated through in-class instruction, an existing program, family information sessions, group or individual sessions with school counselors, or other appropriate means.

The Superintendent or designee shall provide information to students and parents/guardians regarding the completion and submission of the Free Application for Federal Student Aid (FAFSA) and/or the California Dream Act Application application (CADAA) at least once before grade 12. (Education Code 51225.8)

(cf. 5145.6 - Parental Notifications)

(cf. 6164.2 - Guidance/Counseling Services)

COURSES OF STUDY (continued)**Financial Aid Requirements for Students in Grade 12**

Note: Pursuant to Education Code 51225.7, as added by AB 132 (Ch. 144, Statutes of 2021), starting in the 2022-23 school year, the district is required to confirm that each student in grade 12 completes and submits a FAFSA to the U.S. Department of Education and/or, if a student is exempt from paying nonresident tuition, a CADAA to the Student Aid Commission (CSAC), unless there is an exception as specified below.

Pursuant to Education Code 51225.7, as added by AB 132, CSAC is required to, by July 1, 2022, adopt regulations that include model opt-out forms and acceptable use policies for the purpose of providing guidance on the protection of student and parent/guardian data, which will be available on CSAC's web site.

Commencing in the 2022-23 school year, the Superintendent or designee shall ensure that each student in grade 12 completes and submits a FAFSA to the U.S. Department of Education or, if a student is exempt from paying nonresident tuition a CADAA to the Student Aid Commission (CSAC), unless either: (Education Code 51225.7)

- 1. The student's parent/guardian, emancipated minor, or student age 18 years or older submits an opt-out form to the district**
- 2. If the district determines that a student is unable to complete a requirement of Education Code 51225.7, the district shall exempt the student or the student's parent/guardian from completing the FAFSA, CADAA, or opt-out form and shall complete and submit an opt-out form on the student's behalf**

Note: Pursuant to Education Code 51225.7, as added by AB 132, the district shall ensure that each high school student in Grade 12, and if applicable, the student's parent/guardian, is directed to any support and assistance necessary to complete the FAFSA and/or CADAA, as described below.

The Superintendent or designee shall ensure that each high school student in grade 12, and if applicable, the student's parent/guardian, be directed to any support and assistance necessary to complete the FAFSA and/or CADAA that may be available through outreach programs, including, but not limited to, programs operated by CSAC, postsecondary immigration resource centers, college readiness organizations, community-based organizations, and/or legal resource organizations. (Education Code 51225.7)

Information shared by students and parents/guardians in completing and submitting the FAFSA and/or CADAA shall be handled in compliance with the federal Family Rights and Privacy Act and applicable state law, regardless of any person's immigration status or other personal information. (Education Code 51225.7)

COURSES OF STUDY (continued)

- (cf. 1340 - Access to District Records)*
- (cf. 5022 - Student and Family Privacy Rights)*
- (cf. 5125 - Student Records)*
- (cf. 5145.13 - Response to Immigration Enforcement)*
- (cf. 6159 - Individualized Education Program)*

(10/16 12/19) 12/21

CSBA Sample Board Policy

Instruction

BP 6158(a)

INDEPENDENT STUDY

Note: Education Code 51745-51749.6 authorize districts to establish independent study programs to meet the educational needs of students. Pursuant to Education Code 51745, as amended by AB 130 (Ch. 44, Statutes of 2021), for the 2021-22 school year, all districts are required to offer independent study to meet the educational needs of students.

AB 167 (Ch. 252, Statutes of 2021) amended various Education Code provisions related to independent study, as reflected throughout this policy and the accompanying administrative regulation. Education Code 51747, as amended by AB 167, authorizes a district to receive apportionment credit for independent study for any student who is unable to attend in-person instruction due to a quarantine, under a local or state public health guidance, for exposure to or infection with COVID-19 or due to a school closure for COVID-19, pursuant to Education Code 41422.

Education Code 51747, as amended by AB 130, **mandates** that the Governing Board adopt a policy with specified requirements as a condition of receiving state apportionments for independent study students. In addition to meeting the requirements specified by Education Code 51747, board policies must comply with rules and regulations adopted by the Superintendent of Public Instruction (SPI). Boards are encouraged to review independent study policies as the SPI adopts revised rules to reflect the new requirements of AB 130.

~~Commencing with the 2021-22 fiscal year Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, the State Controller is required to incorporate verification of the adoption of the policies, including loss of apportionment for independent study for districts found to be noncompliant.~~

Education Code 51749.5 **mandates** that the Board adopt policy with specified components as a condition of offering a program of course-based independent study. The mandated components are reflected throughout this policy and the accompanying administrative regulation.

~~Commencing with the 2021-22 fiscal year Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, the State Controller is required to incorporate verification of the adoption of the policies **and other requirements**, including loss of apportionment for independent study **pursuant to Education Code 51747 and 51749.5** for districts found to be noncompliant.~~

When developing policy on independent study, 5 CCR 11701 requires the Board to consider, in a public hearing, (1) the scope of its existing or prospective use of independent study as an instructional strategy, (2) its purposes in authorizing independent study, and (3) factors bearing specifically on the maximum realistic lengths of assignments and acceptable number of missed assignments for specific populations of students or adult students.

In the event of a school closure necessitated by an emergency condition pursuant to Education Code 46392, districts must develop a plan for offering independent study to affected students pursuant to Education Code 46393, as added by AB 130 **and amended by AB 167**. See BP 3516.5 - Emergency Schedules.

Independent study may be offered as a program within a school, as a charter school, or as an alternative school of choice pursuant to Education Code 58500-58512; see AR 0420.4 - Charter School Authorization, BP 6146.11 - Alternative Credits Toward Graduation; and BP/AR 6181 - Alternative Schools/Programs of Choice.

INDEPENDENT STUDY (continued)

The Governing Board authorizes independent study as an optional alternative instructional strategy for students whose needs may be best met through study outside of the regular classroom setting. Independent study shall offer a means of individualizing the educational plan to serve students who desire a more challenging educational experience, whose health or other personal circumstances make classroom attendance difficult, who are unable to access course(s) due to scheduling problems, and/or who need to make up credits or fill gaps in their learning. As necessary to meet student needs, independent study may be offered on a full-time basis or on a part-time basis and in conjunction with part- or full-time classroom study.

The Superintendent or designee may provide a variety of independent study opportunities, including, but not limited to, through a program or class within a comprehensive school, an alternative school or program of choice, a charter school, and an online course.

(cf. 0420.4 - Charter School Authorization)

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

Note: Education Code 51747, as amended by AB 167, relaxes certain independent study requirements for the 2021-22 school year as to students who are unable to participate in classroom-based instruction due to a quarantine order or school closure due to COVID-19, including the requirement that participation in independent study be voluntary.

The California Department of Education (CDE), in its 2021-22 AA & IT Independent Study FAQs, interpreted Education Code 51747 as permitting a district to require a student to participate in independent study under circumstances specified in the following paragraph.

Except for students who, during the 2021-2022 school year, cannot participate in classroom-based instruction due to quarantine or school closure for exposure to or infection with COVID-19, A student's participation in independent study shall be voluntary. (Education Code 51747, 51749.5, 51749.6)

Independent study for each student shall be under the general supervision of a district employee who possesses a valid certification document pursuant to Education Code 44865 or an emergency credential pursuant to Education Code 44300. Students' independent study shall be coordinated, evaluated, and documented, as prescribed by law and reflected in the accompanying administrative regulation. (Education Code 51747.5)

Note: Pursuant to Education Code 46300, as amended by AB 130, the attendance of students participating in independent study for three or more consecutive school days will be included in computing average daily attendance (ADA) for apportionment purposes.

However, for the 2021-22 school year, districts are permitted pursuant to Education Code 51747, as amended by AB 167, to claim apportionment for fewer than three consecutive school days for students who cannot participate in classroom-based instruction due to a quarantine order or school closure due to COVID-19.

INDEPENDENT STUDY (continued)

The following **optional** paragraph is for use by districts that wish to limit independent study to periods of three or more consecutive school days.

With the exception of students who, during the 2021-2022 school year, cannot participate in classroom-based instruction due to a quarantine or school closure for exposure to or infection with COVID-19, The the minimum period of time for any independent study option shall be three consecutive school days. **(Education Code 51747)**

General Independent Study Requirements

Note: Education Code 51745, as amended by AB 130, requires districts to offer independent study for the 2021-22 school year only, **and thereafter to offer independent study at their discretion.** Districts may meet the requirement for the 2021-22 school year by contracting with a county office of education or by entering into an interdistrict transfer agreement with another district pursuant to Education Code 46600. In addition, the requirement to offer independent study for the 2021-22 school year may be waived for districts by the county superintendent of schools in the county in which the district is located if the district demonstrates that (1) offering independent study would create an unreasonable fiscal burden on the district or county office of education due to low numbers of students participating or other extenuating circumstances; and (2) the Board does not have the option to enter into an interdistrict transfer agreement with another district or to contract with a county office of education to provide an independent study option.

For single-district counties, the waiver must be granted by the SPI.

For the 2021-22 school year, the district shall offer independent study, as specified in Education Code 51745, to meet the educational needs of students unless the district has obtained a waiver. (Education Code 51745)

For the 2022-23 school year and thereafter, the Superintendent or designee may **continue to** offer and approve independent study for an individual student upon determining that the student is prepared to meet the district's requirements for independent study and is likely to succeed in independent study as well as or better than the student would in the regular classroom setting.

(cf. 5147 - Dropout Prevention)

(cf. 6011 - Academic Standards)

(cf. 6143 - Courses of Study)

(cf. 6146.1 - High School Graduation Requirements)

(cf. 6146.11 - Alternative Credits Toward Graduation)

(cf. 6172 - Gifted and Talented Student Program)

(cf. 6200 - Adult Education)

Note: Pursuant to Education Code 46100, the Board is required to fix the length of the school day for each grade level, in accordance with law. CDE, in its "Frequently Asked Questions," clarifies that independent study is not an alternative curriculum and that students in independent study are required to meet the same number of instructional minutes as their peers who are physically at the school site for their instruction.

INDEPENDENT STUDY (continued)

The minimum instructional minutes for students participating in independent study shall be the same as required for their peers at the school who are receiving in-person instruction, except as otherwise permitted by law. (Education Code 46100)

Note: Education Code 51747 **mandates** that the Board, in a public hearing, adopt a policy on the maximum length of time, by grade level and type of program, which may elapse between the time an independent study assignment is made and the date by which the student must complete the assignment. 5 CCR 11700 defines "type of program" as the statutory program category for purposes of attendance accounting, such as adult education or continuation high school. In addition, 5 CCR 11701 **mandates** that Board policy reflect an awareness that excessive leniency in the duration of independent study assignments can result in a student falling so far behind peers as to increase, rather than decrease, the risk of dropping out of school.

The following paragraph sets one week for all grade levels and types of programs as the maximum length of time an independent study assignment should be completed, and should be revised to reflect the length of time determined by the Board. In order to ensure that apportionments **credits** are received, the length of time determined by the Board in its policy should be reflected in the **district's student's** written agreement. See the section "Master Agreement" below.

Because excessive leniency in the duration of independent study assignments may result in a student falling behind peers and increase the risk of dropping out of school, independent study assignments shall be completed no more than one week after assigned for all grade levels and types of program. **However, w**hen necessary based on the specific circumstances of the student's approved program, the Superintendent or designee may allow for a longer period of time between the date an assignment is made and when it is due. **However, in no event shall the due date of an assignment be extended beyond up to** the termination date of the agreement.

Note: Education Code 51747 **mandates** that the Board, in a public hearing, adopt a policy which specifies the level of satisfactory educational progress and the number of missed assignments allowed before an evaluation would be required to determine whether it is in a student's best interest to remain in independent study. The following paragraph specifies a maximum of three assignments and should be revised to reflect the Board's determination of the number of missed assignments that will trigger an evaluation.

The number of missed assignments that will trigger an evaluation must be included in the student's written agreement.

An evaluation shall be conducted to determine whether it is in a student's best interest to remain in independent study whenever the student fails to make satisfactory educational progress and/or misses three assignments. Satisfactory educational progress shall be determined based on all of the following indicators: (Education Code 51747)

1. The student's achievement and engagement in the independent study program, as indicated by the student's performance on applicable student-level measures of student achievement and engagement specified in Education Code 52060

INDEPENDENT STUDY (continued)

2. The completion of assignments, assessments, or other indicators that evidence that the student is working on assignments
3. Learning **of** required concepts, as determined by the supervising teacher
4. Progress towards successful completion of the course of study or individual course, as determined by the supervising teacher

Note: Education Code 51747, as amended by AB 130, **mandates** the Board to adopt policy that includes the provision of content aligned to grade level standards that is provided at a level of quality and intellectual challenge substantially equivalent to in-person instruction. For high schools, this requirement includes access to all courses offered by the district for graduation and approved by the University of California or the California State University as creditable under the A-G admissions criteria. See BP/AR 6143 - Courses of Study.

The Superintendent or designee shall ensure that students participating in independent study are provided with content aligned to grade level standards at a level of quality and intellectual challenge substantially equivalent to in-person instruction. For high schools, this shall include access to all courses offered by the district for graduation and approved by the University of California or the California State University as creditable under the A-G admissions criteria. (Education Code 51747)

Note: Education Code 51747, as amended by AB 130, **mandates** the Board to adopt policy that includes plans, by grade level, to provide students with specified levels of live interaction and/or synchronous instruction as described below and defined in the accompanying administrative regulation. This requirement only applies to students participating in an independent study program for 15 school days or more.

According to CDE's "2021-22 AA & IT Independent Study FAQs," synchronous instruction for traditional independent study only counts toward meeting the minimum day requirements if students produce a work product that is evaluated for time value as an outcome from their participation in the synchronous instruction.

The Superintendent or designee shall ensure that students participating in independent study for 15 school days or more receive the following throughout the school year: (Education Code 51747)

1. For students in grades transitional kindergarten, kindergarten, and grades 1 to 3, opportunities for daily synchronous instruction
2. For students in grades 4-8, opportunities for both daily live interaction and at least weekly synchronous instruction
3. For students in grades 9-12, opportunities for at least weekly synchronous instruction

INDEPENDENT STUDY (continued)

Note: Education Code 51747, as amended by AB 130 **and AB 167**, mandates the Board to adopt policy that includes procedures for tiered reengagement strategies for **students who meet the conditions specified in the following paragraph**. ~~all students who are not generating attendance for more than three school days or 60 percent of the instructional days in a school week.~~ This requirement only applies to students participating in an independent study program for 15 school days or more.

The Superintendent or designee shall ensure that procedures for tiered reengagement strategies are used for all students ~~who are not generating attendance for more than three school days or 60 percent of the instructional days in a school week, or who are in violation of their written agreement.~~ **This requirement only applies to students participating in an independent study program for 15 school days or more who** The procedures shall include, but are not necessarily limited to, all of the following: **(Education Code 51747)**

1. **Are not generating attendance for more than three school days or 60 percent of the instructional days in a school week, or 10 percent of required minimum instructional time over four continuous weeks of the district's approved instructional calendar**
2. **Are found to be not participatory pursuant to Section 51747.5 for more than the greater of three schooldays or 60 percent of the scheduled days of synchronous instruction in a school month as applicable by grade span**
3. **Are in violation of their written agreement**

Tiered reengagement strategies procedures used in district independent study programs shall include, but are not necessarily limited to, all of the following: **(Education Code 51747)**

1. Verification of current contact information for each enrolled student
2. Notification to parents/guardians of lack of participation within one school day of the ~~absence~~ **recording of a non-attendance day** or lack of participation
3. A plan for outreach from the school to determine student needs, including connection with health and social services as necessary

Note: Education Code 51747 requires districts to hold a student-parent-educator conference as defined by Education Code 51745.5, at specified times, as reflected below and in the accompanying regulation.

4. A clear standard for requiring a student-parent-educator conference to review a student's written agreement and reconsider the independent study program's impact on the student's achievement and well-being

INDEPENDENT STUDY (continued)

Note: Education Code 51747, as amended by AB 130, **mandates** the Board to adopt policy that includes a plan to expeditiously, and not longer than five instructional days, transition students whose families wish to return to in-person instruction from independent study. This requirement only applies to students participating in an independent study program for 15 school days or more.

The Superintendent or designee shall develop a plan to transition students whose families wish to return to in-person instruction from independent study expeditiously, and, in no case later, than five instructional days. This requirement only applies to students participating in an independent study program for 15 school days or more. (Education Code 51747)

Note: Education Code 51747, as amended by AB 130, **mandates** the Board to adopt policy providing that a current written agreement (i.e., the "master agreement") will be maintained for each student who participates in independent study and for whom apportionment is claimed. Education Code 51747 provides that no independent study agreement can be valid for longer than one school year. For the 2021-22 school year only, **Education Code 51747, as amended by AB 167, requires** the district **is required** to obtain a signed written agreement for **an independent study program of any length of time** no later than 30 days after the first day of instruction **in an independent study program or October 15, whichever date comes later.**

In addition, Education Code 51749.5 **mandates** the Board to adopt policy providing that a "learning agreement" be maintained for each student participating in course-based independent study.

See the section "Master Agreement" below for required content of these agreements.

The Superintendent or designee shall ensure that a written master agreement exists for each participating student as prescribed by law. (Education Code 51747, 51749.5)

Note: For the 2021-22 school year only, the district must provide notice with specified components of the independent study option available through Education Code 51747. Education Code 51747, as amended by AB 130, requires that the written information, in addition to being written in English, be written in the primary language if 15 percent or more of the students enrolled in a district that provides instruction in transitional kindergarten, kindergarten, or any of grades 1 to 12, inclusive, speak a single primary language other than English, as determined from the census data submitted to **CDE the California Department of Education.**

The district shall provide written notice to the parents/guardians of all enrolled students of the option to enroll their child in in-person instruction or independent study during the 2021-22 school year. This notice shall be posted on the district's web site, and shall include, at a minimum, information about the right to request a student-parent-educator conference before enrollment, student rights regarding procedures for enrolling, disenrolling, and reenrolling in independent study, and the instructional time, including synchronous and asynchronous learning, that a student will have access to as part of independent study. (Education Code 51747)

Note: Education Code 51747, as amended by AB 130, requires districts to hold a student-parent-educator conference upon the request of a parent/guardian prior to enrollment or disenrollment in independent study. The term student-parent-educator conference is defined in Education 51745.5, and as reflected in the accompanying regulation.

INDEPENDENT STUDY (continued)

Upon the request of the parent/guardian of a student, **and before making a decision about enrolling or disenrolling in independent study and entering into a signing a** written agreement **to do so as described below in the section "Master Agreement,"** the district shall conduct a telephone, videoconference, or in-person student-parent-educator conference or other meeting during which the student, parent/guardian, **and, if requested,** their advocate may ask questions about the educational options, including which curriculum offerings and nonacademic supports will be available to the student in independent study. (Education Code 51747)

Master Agreement

Note: Education Code 51747 **mandates** that, in order to receive apportionments for independent study, the district must adopt and implement policy providing for a signed written independent study agreement which contains the components listed in the following section. Because apportionments are only provided for independent study of three or more consecutive school days pursuant to Education Code 46300, as amended by AB 130, written agreements are required only in such instances.

Education Code 46300.7 states that apportionments shall be received for a student in independent study only if the district receives written permission from the parent/guardian before the independent study begins, specifying the actual dates of participation, methods of study and evaluation, and resources to be made available for the student's independent study. Since all these components are included in the written agreement which the parent/guardian must sign before the commencement of independent study pursuant to Education Code 51747, the parent/guardian's signature on the agreement satisfies the requirement to obtain the parent/guardian's written permission.

For the 2021-22 school year however, the district must obtain a signed written agreement for independent study, **of any length of time**, no later than 30 days after the first day of instruction in independent study **or October 15, whichever date comes later**, pursuant to Education Code 51747, as amended by **AB 130 AB 167. This requirement is also applicable to independent study for a student who is unable to attend classroom-based instruction due to quarantine or school closure for COVID-19.**

A written agreement shall be developed and implemented for each student participating in independent study for three or more consecutive school days. (Education Code 46300, 51747; 5 CCR 11703)

However, for the 2021-22 school year only, the district shall obtain a signed written agreement **from each student participating in for an** independent study **program for any length of time**, no later than 30 days after the first day of instruction in **the independent study program**.

~~A written agreement shall be developed and implemented for each student participating in independent study for three or more consecutive school days. (Education Code 46300, 51747; 5 CCR 11703)~~

The agreement shall include general student data, including the student's name, address, grade level, birth date, school of enrollment, and program placement.

INDEPENDENT STUDY (continued)

The independent study agreement for each participating student also shall include, but are not limited to, all of the following: (Education Code 51747; 5 CCR 11700, 11702)

1. The frequency, time, place and manner for submitting the student's assignments, reporting the student's academic progress, and communicating with a student's parent/guardian regarding the student's academic progress
2. The objectives and methods of study for the student's work and the methods used to evaluate that work
3. The specific resources that will be made available to the student, including materials and personnel, and access to Internet connectivity and devices adequate to participate in the educational program and complete assigned work

Note: As described in the section "General Independent Study Requirements" above, pursuant to Education Code 51747, the written agreement must contain statements reflecting Board policy pertaining to (1) the maximum length of time, by grade level and type of program, which may elapse between the time an independent study assignment is made and the date by which the student must complete the assignment and (2) the number of missed assignments allowed before an evaluation would be required to determine whether it is in a student's best interest to remain in independent study. Education Code 51747, as amended by AB 130, also requires that the written agreement contain a statement of the Board's policy regarding the level of satisfactory educational progress for students participating in independent study.

4. A statement of the Board's policy detailing the maximum length of time allowed between an assignment and its completion, the level of satisfactory educational progress, and the number of missed assignments which will trigger an evaluation of whether the student should be allowed to continue in independent study
5. The duration of the independent study agreement, including the beginning and ending dates for the student's participation in independent study under the agreement, with a maximum of one school year
6. A statement of the number of course credits or, for the elementary grades, other measures of academic accomplishment appropriate to the agreement, to be earned by the student upon completion
7. A statement detailing the academic and other supports that will be provided to address the needs of students who are not performing at grade level, or need support in other areas, such as English learners, students with disabilities with an individualized education program or a Section 504 plan in order to be consistent with their program or plan, students in foster care or experiencing homelessness, and students requiring mental health supports.

INDEPENDENT STUDY (continued)

Note: Pursuant to Education Code 51747, as amended by AB 167, a master agreement is not required to include the following statement for any student who, during the 2021-22 school year, cannot participate in classroom-based instruction due to a quarantine order or school closure due to COVID-19.

8. A statement that independent study is an optional educational alternative in which no student may be required to participate

For the 2021-22 school year, this statement shall not be required for a student's participation in independent study if the student is unable to attend in-person instruction because of a quarantine or school closure mandated by a local or state health order or guidance due to the student's exposure to or infection with COVID-19.

9. In the case of a suspended or expelled student who is referred or assigned to any school, class, or program pursuant to Education Code 48915 or 48917, a statement that instruction may be provided through independent study only if the student is offered the alternative of classroom instruction

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

10. Before the commencement of independent study, the agreement shall be signed and dated by the student, the student's parent/guardian or caregiver if the student is under age 18 years, the certificated employee responsible for the general supervision of independent study, and all persons who have direct responsibility for providing assistance to the student.

However, for the 2021-22 school year, the district shall obtain a signed written agreement for independent study from the student, or the student's parent/guardian if the student is less than 18 years of age, the certificated employee who has been designated as having responsibility for the general supervision of independent study, and all persons who have direct responsibility for providing assistance to the **pupil student**, no later than 30 days after the first day of instruction **in the independent study program or October 15, whichever date comes later.**

Written agreements may be signed using an electronic signature that complies with state and federal standards, as determined by the California Department of Education (CDE). (Education Code 51747)

The parent/guardian's signature on the agreement shall constitute permission for the student to receive instruction through independent study.

INDEPENDENT STUDY (continued)**Course-Based Independent Study**

Note: This section is for districts that provide independent study courses to its students. Education Code 51749.5-51749.6, as amended by AB 130, establish a course-based independent study option that may be offered if certain requirements are met, as described below. Education Code 51749.5 **mandates** that boards adopt policies that comply with the legal requirements listed in the following section and any applicable regulations adopted by the State Board of Education.

The following paragraph may be revised to reflect the grade levels offered by the district.

The district's course-based independent study program for students in grades K-12 shall be subject to the following requirements: (Education Code 51749.5)

1. A signed learning agreement shall be completed and on file for each participating student, pursuant to Education Code 51749.6
2. Courses shall be taught under the general supervision of certificated employees who hold the appropriate subject matter credential and are employed by the district or by another district, charter school, or county office of education with which the district has a memorandum of understanding to provide the instruction.

(cf. 4112.2 - Certification)

3. Courses shall be annually certified by Board resolution to be of the same rigor and educational quality and to provide intellectual challenge that is substantially equivalent to in-person, classroom-based instruction, and shall be aligned to all relevant local and state content standards. For high schools, this shall include access to all courses offered by the district for graduation and approved by the University of California or the California State University as creditable under the A-G admissions criteria. The certification shall, at a minimum, include the duration, number of equivalent daily instructional minutes for each school day that student is enrolled, number of equivalent total instructional minutes, and number of course credits for each course, consistent with that of equivalent classroom-based courses. The certification shall also include plans to provide opportunities **throughout the school year**, for students in **grades** transitional kindergarten, kindergarten, and grades 1-3 to receive daily synchronous instruction, for students in grades 4-8, to receive both daily live interaction and at least weekly synchronous instruction, and for students in grades 9-12 to receive at least weekly synchronous instruction.
4. Students enrolled in independent study courses shall meet the applicable age requirements established pursuant to Education Code 46300.1, 46300.4, 47612, and 47612.1, and the applicable residency and enrollment requirements established pursuant to Education Code 46300.2, 47612, 48204, and 51747.3.

INDEPENDENT STUDY (continued)

5. For each student participating in an independent study course, satisfactory educational progress shall be determined based on the student's achievement and engagement in the independent study program, as indicated by their performance on applicable student-level measures of student achievement and student engagement set forth in Education Code 52060, completion of assignments, assessments, or other indicators that evidence that the student is working on assignments, learning of required concepts, as determined by the supervising teacher, and progress toward successful completion of the course of study or individual course, as determined by the supervising teacher.

If satisfactory educational progress in an independent study class is not being made, the teacher shall notify the student and, if the student is under age 18 years, the student's parent/guardian. The teacher shall conduct an evaluation to determine whether it is in the student's best interest to remain in the course or whether the student should be referred to an alternative program, which may include, but is not limited to, a regular school program. A written record of the evaluation findings shall be a mandatory interim student record maintained for three years from the date of the evaluation. If the student transfers to another California public school, the record shall be forwarded to that school.

Procedures for tiered reengagement strategies shall be used for all students who are not making satisfactory educational progress in one or more courses or who are in violation of the written learning agreement, as described in the section "Learning Agreement for Course-Based Independent Study" below. These procedures shall include, but are not necessarily limited to, the verification of current contact information for each enrolled student, notification to parents/guardians of lack of participation within one school day of the absence or lack of participation, a plan for outreach from the school to determine student needs, including connection with health and social services as necessary, and a clear standard for requiring a student-parent-educator conference to review a student's written agreement and reconsider the independent study program's impact on the student's achievement and well-being.

(cf. 5125 - Student Records)

6. Examinations shall be administered by a proctor.
7. Statewide testing results shall be reported and assigned to the school at which the student is enrolled and shall be included in the aggregate results of the district. Test results also shall be disaggregated for purposes of comparisons with the test results of students enrolled in classroom-based courses.

(cf. 6162.51 - State Academic Achievement Tests)

INDEPENDENT STUDY (continued)

8. A student shall not be required to enroll in courses included in the course-based independent study program.
9. The student-teacher ratio in the courses in this program shall meet the requirements of Education Code 51745.6.
10. For each student, the combined equivalent daily instructional minutes for courses in this program and all other courses shall meet applicable minimum instructional day requirements, and the student shall be offered the minimum annual total equivalent instructional minutes pursuant to Education Code 46200-46208.

(cf. 6111 - School Calendar)

(cf. 6112 - School Day)

11. Courses required for high school graduation or for admission to the University of California or California State University shall not be offered exclusively through independent study.
12. A student participating in this program shall not be assessed a fee that is prohibited by Education Code 49011.

(cf. 3260 - Fees and Charges)

13. A student shall not be prohibited from participating in independent study solely on the basis that the student does not have the materials, equipment, or access to Internet connectivity necessary to participate in the course.
14. A student with disabilities, as defined in Education Code 56026, shall not participate in course-based independent study, unless the student's individualized education program specifically provides for that participation.
15. A temporarily disabled student shall not receive individual instruction pursuant to Education Code 48206.3 through course-based independent study.
16. The district shall maintain a plan to transition any student whose family wishes to return to in-person instruction from course-based independent study expeditiously, and, in no case, later than five instructional days.

Learning Agreement for Course-Based Independent Study

Note: Education Code 51749.6, as amended by AB 130, requires that, before enrolling a student in course-based independent study, the district provide the student and, if the student is less than 18 years of age, the student's parent/guardian, with a written learning agreement that includes specified components.
--

INDEPENDENT STUDY (continued)

Before enrolling a student in a course within this program, the Superintendent or designee shall provide the student and, if the student is under age 18 years, the student's parent/guardian with a written learning agreement that includes all of the following: (Education Code 51749.6)

1. A summary of the district's policies and procedures related to course-based independent study pursuant to Education Code 51749.5
2. The duration of the enrolled course(s) and the number of course credits for each enrolled course, consistent with the Board certifications made pursuant to item #23 of **the Course-Based Independent Study section** above
3. The duration of the learning agreement, which shall not exceed a school year or span multiple school years
4. The learning objectives and expectations for each course, including, but not limited to, a description of how satisfactory educational progress is measured and when a student evaluation is required to determine whether the student should remain in the course or be referred to an alternative program, which may include, but is not limited to, a regular school program
5. The specific resources that will be made available to the student, including materials and personnel, and access to Internet connectivity and devices adequate to participate in the educational program and complete assigned work
6. A statement detailing the academic and other supports that will be provided to address the needs of students who are not performing at grade level, or need support in other areas, such as English learners, students with disabilities with an individualized education program or a Section 504 plan in order to be consistent with their program or plan, students in foster care or experiencing homelessness, and students requiring mental health supports.
7. A statement that enrollment is an optional educational alternative in which no student may be required to participate. In the case of a student who is suspended or expelled, or who is referred or assigned to any school, class, or program pursuant to Education Code 48915 or 48917, the agreement also shall include the statement that instruction may be provided to the student through course-based independent study only if the student is offered the alternative of classroom instruction.
8. The manner, time, frequency, and place for submitting a student's assignments, for reporting the student's academic progress, and for communicating with a student's parent/guardian regarding a student's academic progress.

INDEPENDENT STUDY (continued)

9. The objectives and methods of study for the student's work, and the methods used to evaluate that work.
10. A statement of the adopted policies regarding the maximum length of time allowed between the assignment and the completion of a student's assigned work, the level of satisfactory educational progress, and the number of missed assignments allowed before an evaluation of whether the student should be allowed to continue in course-based independent study.
11. A statement of the number of course credits or, for the elementary grades, other measures of academic accomplishment appropriate to the learning agreement, to be earned by the student upon completion.
12. **For 2022-23 school year and thereafter, B**efore the commencement of an independent study course, the learning agreement shall be signed and dated by the student, **and by** the student's parent/guardian or caregiver; if the student is less than 18 years of age, the certificated employee who has been designated as having responsibility for the general supervision of the independent study course, and all persons who have direct responsibility for providing assistance to the student. For purposes of this paragraph "caregiver" means a person who has met the requirements of Family Code 6550-6552.

However, for the 2021-22 school year only, the district shall obtain a signed written agreement for independent study from the student, or the student's parent/guardian if the student is less than 18 years of age, the certificated employee who has been designated as having responsibility for the general supervision of the independent study course, and all persons who have direct responsibility for providing assistance to the pupil no later than 30 days after the first day of instruction.

Written agreements may be signed using an electronic signature that complies with state and federal standards, as determined by the CDE. (Education Code 51749.6)

The A signed learning agreement from a parent/guardian of a student who is less than 18 years of age shall constitute ~~student's or the parent/guardian's signature shall constitute~~ permission for the student to receive instruction through **course-based** independent study. (Education Code 51749.6)

The Superintendent or designee shall retain a physical or electronic copy of the signed learning agreement for at least three years and as appropriate for auditing purposes. (Education Code 51749.6)

INDEPENDENT STUDY (continued)

Upon the request of a student's parent/guardian, and before signing a written agreement as described above, the district shall conduct a telephone, videoconference, or in-person student-parent-educator conference, or other meeting during which the student, parent/guardian, or their advocate may ask questions about the educational options, including which curriculum offerings and nonacademic supports will be available to the student in independent study. (Education Code 51749.6)

Student-Parent-Educator Conferences

Note: Education Code 51747 and 51749.5, as amended by AB 130, require districts to hold student-parent-educator conferences as defined by Education Code 51745.5, at specified times. See the accompanying regulation for the definition of student-parent-educator conference.

A student-parent-educator conference shall be held as appropriate including, but not limited to, as a reengagement strategy and/or, if requested by a parent/guardian, prior to enrollment or disenrollment from independent study. (Education Code 51745.5, 51747, 51749.5)

Records ~~for Audit Purposes~~

Note: Education Code 51745.6, 51747, 51747.5, and 51749.5, as amended by AB 130, require, commencing in the 2021-22 fiscal year, the State Controller to incorporate verifications of compliance with specified components of the laws into the Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting to the extent that these verifications are not yet included in the audit guide, with loss of apportionment for independent study for districts found to be noncompliant.

The Superintendent or designee shall ensure that records are maintained for audit purposes. These records shall include, but not be limited to: (Education Code 51748; 5 CCR 11703)

1. A copy of the Board policy, administrative regulation, and other procedures related to independent study
2. A listing of the students, by grade level, program, and school, who have participated in independent study, along with the units of the curriculum attempted and completed by students in grades K-8 and the course credits attempted by and awarded to students in grades 9-12 and adult education
3. A file of all agreements, with representative samples of each student's work products bearing the supervising teacher's notations indicating that the teacher has personally evaluated the work or personally reviewed the evaluations made by another certificated teacher

INDEPENDENT STUDY (continued)

4. As appropriate to the program in which the students are participating, a daily or hourly attendance register that is separate from classroom attendance records, maintained on a current basis as time values of student work products judged by a certificated teacher, and reviewed by the supervising teacher if they are two different persons
5. Appropriate documentation of compliance with the teacher-student ratios required by Education Code 51745.6 and 51749.5 (Education Code 51745.6 and 51749.5)
6. Appropriate documentation of compliance with the requirements pursuant to Education Code 51747.5 to ensure the coordination, evaluation, and supervision of the independent study of each student by a district employee who possesses a valid certification document pursuant to Education Code 44865 or an emergency credential pursuant to Education Code 44300 (Education Code 51747.5)

Note: Education Code 51747.5, as amended by AB 130, requires districts to document each student's participation in live interaction and synchronous instruction pursuant to Education Code 51747 on each school day, as applicable, in whole or in part, for which **the student is independent study is provided independent study.** A student who does not participate **in independent study on** a school day **shall must** be documented as nonparticipatory for that school day. In addition, Education Code 51747.5 requires districts to maintain written or computer-based evidence of student engagement that includes, but is not limited to, a grade book or summary document that, for each class, lists all assignments, assessments, and associated grades. Commencing in the 2021-22 fiscal year, the Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting will incorporate compliance reviews of these requirements, **and a finding of noncompliance will result in loss of apportionment in proportion to the impact on ADA from the noncompliance.**

The district shall document each student's participation in live interaction and synchronous instruction pursuant to Education Code 51747 on each school day, as applicable, in whole or in part, for which **live interaction or synchronous instruction is provided as part of the independent study program is provided.** A student who does not participate in **independent study scheduled live interaction or synchronous instruction on a school day** shall be documented as nonparticipatory for that school day. (Education Code 51747.5)

The Superintendent or designee **also** shall **also** maintain a written or computer-based record such as a grade book or summary document of student engagement, for each class, of all grades, assignments, and assessments for each student for independent study assignments. (Education Code 51747.5)

(cf. 3580 - District Records)

INDEPENDENT STUDY (continued)

Note: Education Code 51747 authorizes specified records to be maintained in an electronic file, as provided in the following paragraph. Pursuant to Education Code 51747, an electronic file includes a computer or electronically stored image of an original document, including, but not limited to, a PDF, JPEG, or other digital file type, that may be sent via fax machine, email, or other electronic means.

The signed, dated agreement, any supplemental agreement, assignment records, work samples, and attendance records may be maintained on file electronically. (Education Code 51747)

Program Evaluation

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

The Superintendent or designee shall annually report to the Board the number of district students participating in independent study, the average daily attendance generated for apportionment purposes, student performance as measured by standard indicators and in comparison, to students in classroom-based instruction, and the number and proportion of independent study students who graduate or successfully complete independent study. Based on the program evaluation, the Board and Superintendent shall determine areas for program improvement as needed.

(cf. 0500 - Accountability)

(cf. 5121 - Grades/Evaluation of Student Achievement)

(cf. 6162.5 - Student Assessment)

Legal Reference: (see next page)

INDEPENDENT STUDY (continued)

Legal Reference:

EDUCATION CODE

17289 Exemption for facilities

41020 Audit guidelines

41422 Apportionment credit for student inability to attend in-person or school closure due to COVID-19

41976.2 Independent study programs; adult education funding

42238 Revenue limits

42238.05 Local control funding formula; average daily attendance

44865 Qualifications for home teachers and teachers in special classes and schools

46100 Length of school day

46200-46208 Instructional day and year

46300-46307.1 Methods of computing average daily attendance

46390-46393 Emergency average daily attendance

46600 Interdistrict attendance computation

47612-47612.1 Charter school operation

47612.5 Independent study in charter schools

48204 Residency

48206.3 Home or hospital instruction; students with temporary disabilities

48220 Classes of children exempted

48340 Improvement of pupil attendance

48915 Expulsion; particular circumstances

48916.1 Educational program requirements for expelled students

48917 Suspension of expulsion order

49011 Student fees

51225.3 Requirements for high school graduation

51745-51749.6 Independent study programs

52060 Local control and accountability plan

52522 Adult education alternative instructional delivery

52523 Adult education as supplement to high school curriculum; criteria

56026 Individuals with exceptional needs

58500-58512 Alternative schools and programs of choice

FAMILY CODE

6550-6552 Authorization affidavits

CODE OF REGULATIONS, TITLE 5

11700-11703 Independent study

UNITED STATES CODE, TITLE 20

6301 Highly qualified teachers

6311 State plans

COURT DECISIONS

Modesto City Schools v. Education Audits Appeal Panel, (2004) 123 Cal.App.4th 1365

Management Resources: (see next page)

INDEPENDENT STUDY (continued)

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

2021-22 AA & IT Independent Study FAQs, 2021

Clarifications for Student Learning in Quarantine, 2021

Conducting Individualized Determinations of Need, 2021

Legal Requirements for Independent Study, 2021

Elements of Exemplary Independent Study

California Digital Learning Integration and Standards Guidance, April 2021

EDUCATION AUDIT APPEALS PANEL PUBLICATIONS

Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting

WEB SITES

California Consortium for Independent Study: <http://www.ccis.org>

California Department of Education, Independent Study: <http://www.cde.ca.gov/sp/eo/is>

Education Audit Appeals Panel: <http://www.eaap.ca.gov>

Policy Reference UPDATE Service

Copyright 2021 by California School Boards Association, West Sacramento, California 95691

All rights reserved

CSBA Sample Administrative Regulation

Instruction

AR 6158(a)

INDEPENDENT STUDY

Definitions

Note: Education Code 51745.5, as added by AB 130 (Ch. 44, Statutes of 2021), defines the terms "live interaction," "student-parent-educator conference," and "synchronous instruction" as provided below.

Live interaction means interaction between the student and classified or certificated staff, and may include peers, provided for the purpose of maintaining school connectedness, including, but not limited to, wellness checks, progress monitoring, provision of services, and instruction. This interaction may take place in person, or in the form of Internet or telephonic communication. (Education Code 51745.5)

Student-parent-educator conference means a meeting involving, at a minimum, all parties who signed the student's written independent study agreement pursuant to Education Code 51747 or the written learning agreement pursuant to Education Code 51749.6. (Education Code 51745.5)

Synchronous instruction means classroom-style instruction or designated small group or one-on-one instruction delivered in person, or in the form of Internet or telephonic communications, and involving live two-way communication between the teacher and student. Synchronous instruction shall be provided by the teacher of record for that student pursuant to Education Code 51747.5 **or the certificated employee providing instruction for course-based independent study.** (Education Code 51745.5)

Educational Opportunities

Note: Pursuant to Education Code 51745, as amended by AB 130, the district is required to offer independent study to meet the educational needs of students for the 2021-22 school year unless the district obtains a waiver from such requirement.

For the 2021-22 school year, the district shall offer independent study to meet the educational needs of students as specified in Education Code 51745 unless the district has obtained a waiver. (Education Code 51745)

Note: The following section is **optional**. Education Code 51745 lists educational opportunities that may be provided through independent study. The district may revise or expand items #1-6 below to reflect district practice.

Educational opportunities offered through independent study may include, but are not limited to: (Education Code 51745)

1. Special assignments extending the content of regular courses of instruction
AR 6158(b)

INDEPENDENT STUDY (continued)

(cf. 6143 - Courses of Study)

2. Individualized study in a particular area of interest or in a subject not currently available in the regular school curriculum
3. Individualized alternative education designed to teach the knowledge and skills of the core curriculum, but not provided as an alternative curriculum
4. Continuing and special study during travel

(cf. 5112.3 - Student Leave of Absence)

5. Volunteer community service activities and leadership opportunities that support and strengthen student achievement

Note: Education Code 51745, as amended by AB 167, permits districts to provide independent study to students who cannot participate in classroom-based instruction due to a COVID-19 quarantine. See the accompanying board policy.

6. Individualized study for a student whose health, as determined by the student's parent/guardian, would be put at risk by in-person instruction **or for a student who is unable to attend in-person instruction due to a quarantine due to exposure to, or infection with, COVID-19, pursuant to local or state public health guidance**

(cf. 0420.4 - Charter School Authorization)

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

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

In addition, when requested by a parent/guardian due to an emergency or illness, independent study may be used on a short-term basis to ensure that the student is able to maintain academic progress in the student's regular classes.

(cf. 5113 - Absences and Excuses)

Note: The following paragraph is for use by districts maintaining high schools.

No course required for high school graduation shall be offered exclusively through independent study. (Education Code 51745)

(cf. 6146.1 - High School Graduation Requirements)

INDEPENDENT STUDY (continued)**Equivalency**

The district's independent study option shall be substantially equivalent in quality and quantity to classroom instruction to enable participating students to complete the district's adopted course of study within the customary timeframe. Students in independent study shall have access to the same services and resources that are available to other students in the school and shall have equal rights and privileges. (5 CCR 11700, 11701.5)

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

Students participating in independent study shall have access to Internet connectivity and devices adequate to participate in the educational program and complete assigned work. (Education Code 51747)

The district shall not provide independent study students and their parents/guardians with funds or items of value that are not provided for other students and their parents/guardians. Providing access to Internet connectivity and local educational agency-owned devices adequate to participate in an independent study program and complete assigned work consistent with Education Code 51747, or to participate in an independent study course, as authorized by Education Code 51749.5, shall not be considered funds or other things of value. (Education Code 46300.6, 51747.3)

Eligibility for Independent Study

Note: Pursuant to Education Code 51748, independent study students must be enrolled in school as a condition of receiving state apportionments.

~~Students are eligible for independent study as authorized in law, and as specified in board policy and administrative regulation.~~ **To participate in independent study, a student shall be enrolled in a district school. (Education Code 51748)**

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

For the 2022-23 school year and thereafter, the Superintendent or designee may approve the participation of a student who demonstrates the motivation, commitment, organizational skills, and academic skills necessary to work independently provided that experienced certificated staff are available to effectively supervise students in independent study. The Superintendent or designee may also approve the participation of a student whose health would be put at risk by in-person instruction. A student whose academic performance is not at grade level may participate in independent study only if the program is able to provide appropriate support, such as supplemental instruction, tutoring, counseling, ongoing diagnostic assessments, and/or differentiated materials, to enable the student to be successful. For an elementary student, the Superintendent or designee may consider the parent/guardian's level of commitment to assist the student.

INDEPENDENT STUDY (continued)

Note: The following paragraph limits eligibility for independent study to those students for whom state apportionments can be claimed. Education Code 46300.2 provides that districts will receive state funding for independent study for students who are residents of the county or an adjacent county. Pursuant to Education Code 51747.3, students whose residency status is based on parent/guardian employment within district boundaries (Education Code 48204(b)) are not eligible for funds apportioned for average daily attendance (ADA).

A student participating in independent study must be a resident of the county or an adjacent county. Full-time independent study shall not be available to students whose district residency status is based on their parent/guardian's employment within district boundaries pursuant to Education Code 48204. (Education Code 46300.2, 51747.3)

(cf. 5111.1 - District Residency)

A student with disabilities, as defined in Education Code 56026, shall not participate in independent study unless the student's individualized education program specifically provides for such participation. (Education Code 51745)

(cf. 6159 - Individualized Education Program)

Note: Education Code 51747, as amended by AB 167, relaxes certain independent study requirements for the 2021-22 school year for students who cannot participate in classroom-based instruction as a result of a quarantine order or school closure due to COVID-19, including the limitation on providing a temporarily disabled student individual instruction pursuant to Education Code 48206.3 by means of independent study.

With the exception of students who, during the 2021-2022 school year, cannot participate in classroom-based instruction due to a COVID-19 quarantine or school closure, A temporarily disabled student shall not receive individual instruction pursuant to Education Code 48206.3 by means of independent study. (Education Code ~~51745~~ **51747**)

(cf. 6183 - Home and Hospital Instruction)

Note: Education Code 46300.1 provides that the district may not receive apportionments pursuant to Education Code 42238 for independent study for students age 21 or older, or for students 19 or older who have not been continuously enrolled in grades K-12 since their 18th birthday. However, pursuant to Education Code 46300.4, these students may be eligible for independent study through the adult education program for courses required for high school graduation. See BP/AR 6200 - Adult Education.

Students age 21 or older, and students age 19 or older who have not been continuously enrolled in school since their 18th birthday, may participate in independent study only through the adult education program for the purpose of enrolling in courses required for a high school diploma by Education Code 51225.3 or the Governing Board. (Education Code 46300.1, 46300.4)

(cf. 6200 - Adult Education)

INDEPENDENT STUDY (continued)

Note: The following paragraph limits enrollment in independent study to those students for whom state apportionments can be claimed. Pursuant to Education Code 51745, no more than 10 percent of the students enrolled in a continuation high school or opportunity school or program are eligible for apportionment credit for independent study. A pregnant student or a parenting student who is the primary caregiver for the student's child(ren) is not included in this cap.

No more than 10 percent of the students enrolled in a continuation high school or opportunity school or program, not including pregnant students and parenting students who are primary caregivers for one or more of their children, shall be enrolled in independent study. (Education Code 51745)

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

(cf. 6184 - Continuation Education)

Monitoring Student Progress

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

The independent study administrator and/or supervising teacher shall promptly and directly address any failure by the student to meet the terms of the student's written agreement. The following supportive strategies may be used:

1. A letter to the student and/or parent/guardian
2. A meeting between the student and the teacher and/or counselor
3. A meeting between the student and the independent study administrator, including the parent/guardian if appropriate
4. An increase in the amount of time the student works under direct supervision

When the student has failed to make satisfactory educational progress or missed the number of assignments specified in the written agreement as requiring an evaluation, the Superintendent or designee shall conduct an evaluation to determine whether or not independent study is appropriate for the student. This evaluation may result in termination of the independent study agreement and the student's return to the regular classroom program or other alternative program.

A written record of the findings of any such evaluation shall be treated as a mandatory interim student record which shall be maintained for three years from the date of the evaluation. (Education Code 51747)

INDEPENDENT STUDY (continued)**Responsibilities of Independent Study Administrator**

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

The responsibilities of the independent study administrator include, but are not limited to:

1. Recommending certificated staff to be assigned as independent study teachers at the required teacher-student ratios pursuant to Education Code 51745.6 and supervising staff assigned to independent study functions who are not regularly supervised by another administrator
2. Approving or denying the participation of students requesting independent study
3. Facilitating the completion of written independent study agreements
4. Ensuring a smooth transition for students into and out of the independent study mode of instruction
5. Approving all credits earned through independent study
6. Completing or coordinating the preparation of all records and reports required by law, Board policy, or administrative regulation

Assignment and Responsibilities of Independent Study Teachers

Each student's independent study shall be coordinated, evaluated, and carried out under the general supervision of a district employee who possesses a valid certification document pursuant to Education Code 44865 or emergency credential pursuant to Education Code 44300, registered as required by law, and who consents to the assignment. (Education Code 44865, 51747.5; 5 CCR 11700)

Note: Pursuant to Education Code 51745.6, the equivalency of teacher-student ratios as described below is a necessary condition for the district to receive apportionments for independent study. The district may exceed these ratios, but those additional units of independent study ADA would not be funded.
--

Pursuant to Education Code 51745.6, as amended by AB 130, the <u>Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting</u> must incorporate verification of applicable teacher-student ratios commencing in the 2021-22 fiscal year.
--

The ratio of student average daily attendance for independent study students age 18 years or younger to full-time equivalent certificated employees responsible for independent study shall not exceed the equivalent ratio for all other education programs in the district, unless a new higher or lower ratio for all other educational programs offered is negotiated in a

INDEPENDENT STUDY (continued)

collective bargaining agreement or the district enters into a memorandum of understanding that indicates an existing collective bargaining agreement contains an alternative ratio. (Education Code 51745.6)

Note: The remainder of this section is **optional** and may be revised to reflect district practice.

The responsibilities of the supervising teacher shall include, but are not limited to:

1. Completing designated portions of the written independent study agreement and signing the agreement
2. Supervising and approving coursework and assignments
3. Maintaining records of student assignments showing the date the assignment is given and the date the assignment is due
4. Maintaining a daily or hourly attendance register in accordance with item #4 in the section on "Records for Audit Purpose" in the accompanying Board policy
5. Providing direct instruction and counsel as necessary for individual student success
6. Regularly meeting with the student to discuss the student's progress

Note: Pursuant to Education Code 51747.5, **as amended by AB 167**, the district may only claim apportionment credit for independent study based on the time value of student work products as personally judged in each instance by a certificated teacher **employed by the district**. Education Code 51747.5 specifies that the teacher is not required to sign and date the work products.

7. Determining the time value of assigned work or work products completed and submitted by the student
8. Assessing student work and assigning grades or other approved measures of achievement

Note: Education Code 51747.5, as amended by AB 130 **and AB 167**, requires districts to document each student's participation in live interaction and synchronous instruction pursuant to Education Code 51747 on each school day, as applicable, in whole or in part, for which **live interaction or synchronous instruction is provided as part of the independent study program** ~~is provided~~. A student who does not participate in **scheduled live interaction or synchronous instruction** ~~independent study~~ on a school day shall be documented as nonparticipatory for that school day, **for purposes of student participation reporting and tiered reengagement pursuant to Education Code 51747**.

INDEPENDENT STUDY (continued)

9. Documenting each student's participation in live interaction and/or synchronous instruction pursuant to Education Code 51747 on each school day, **as applicable, in whole or in part, for which live interaction or synchronous instruction is provided as part of the independent study is provided program**

The Superintendent or designee shall ensure that independent study teachers have access to professional development and support comparable to classroom-based teachers.

(cf. 4131 - Staff Development)

(7/16 7/21) 12/21

CSBA Sample Board Policy

Instruction

BP 6170.1(a)

TRANSITIONAL KINDERGARTEN

Note: The following policy is for use by districts that maintain kindergarten and may be revised to reflect district practice. Education Code 48000 provides that children are eligible for kindergarten enrollment if they have their fifth birthday on or before September 1 in that school year; see AR 5111 - Admission. Pursuant to Education Code 48000, **as amended by AB 130 (Ch. 44, Statutes of 2021) and AB 167 (Ch. 252, Statutes of 2021), for the 2021-22 school year, districts are required to admit any child whose fifth birthday is between September 2 and December 2 ~~must be offered to~~ a transitional kindergarten (TK) program as a condition of apportionment and revises the timespans for mandatory admittance requirements to be phased in from the 2022-23 school year to the 2025-26 school year as described below.**

In its "Transitional Kindergarten FAQs," the California Department of Education (CDE) provides that the laws governing TK programs apply equally to all districts including basic aid districts. Districts with questions about the application of the TK mandatory admittance requirements to basic aid districts should consult legal counsel.

Education Code 48000 defines TK as the first year of a two-year kindergarten program that uses a modified kindergarten curriculum that is age and developmentally appropriate. Many of the requirements applicable to kindergarten (e.g., class size, minimum school day, facilities) are also applicable to TK. The district will receive funding based on average daily attendance (ADA) for students in a TK program that meets the requirements specified in Education Code 48000.

Education Code 8281.5, as added by AB 130, establishes the California Prekindergarten Planning and Implementation Grant Program as an early learning initiative with the goal of expanding access to classroom-based prekindergarten programs. The program allocates funding to all districts that operate kindergarten programs through minimum base grants, enrollment grants based on a district's kindergarten enrollment, and supplemental grants based on a district's percentage of unduplicated students. Grant funds may be used for costs associated with creating or expanding preschool programs through the California State Preschool Program (CSPP) or TK programs, or to establish or strengthen partnerships with other providers of prekindergarten education within the district, including Head Start programs, to ensure that high-quality options for prekindergarten education are available for four-year-old children. Allowable costs include, but are not necessarily limited to, planning costs, hiring and recruitment costs, staff training and professional development, classroom materials, and supplies.

Education Code 17375, as amended by AB 130 and AB 167, establishes the California Preschool, Transitional Kindergarten, and Full-Day Kindergarten Facilities Grant Program to provide one-time grants to school districts to construct new school facilities or retrofit existing school facilities including for the purpose of providing TK classrooms.

For guidance on implementing TK programs, see the [Transitional Kindergarten Implementation Guide: A Resource for California Public School District Administrators and Teachers](#), published by ~~the California Department of Education (CDE)~~.

The Governing Board desires to offer a high-quality transitional kindergarten (TK) program for eligible children who do not yet meet the minimum age criterion for kindergarten. The

TRANSITIONAL KINDERGARTEN (continued)

TK program shall assist students in developing the academic, social, and emotional skills needed to succeed in kindergarten and beyond.

The district's TK program shall be the first year of a two-year kindergarten program. (Education Code 48000)

The Board encourages ongoing collaboration among district preschool staff, other preschool providers, elementary teachers, administrators, and parents/guardians in the development, implementation, and evaluation of the district's TK program.

(cf. 1220 - Citizen Advisory Committees)

(cf. 6020 - Parent Involvement)

Eligibility

Note: Education Code 48000, as amended by AB 130 and AB 167, revises the timespans for mandatory admittance requirements to be phased in from the 2022-23 school year to the 2025-26 school year.

The district's TK program shall admit children **as follows:** (Education Code 48000):

- 1. For the 2021-22 school year, children whose fifth birthday is ~~from~~ between September 2 through December 2**
- 2. For the 2022-23 school year, children whose fifth birthday is between September 2 and February 2**
- 3. For the 2023-24 school year, children whose fifth birthday is between September 2 and April 2**
- 4. For the 2024-25 school year, children whose fifth birthday is between September 2 and June 2**
- 5. For the 2025-26 school year, and in each school year thereafter, children who turn four by September 1**

Note: Pursuant to Education Code 48000, as amended by AB 130 and AB 167, a child's eligibility for TK enrollment may not impact family eligibility for a preschool or childcare program.

A child's eligibility for TK enrollment shall not impact family eligibility for a preschool or childcare program. (Education Code 48000).

TRANSITIONAL KINDERGARTEN (continued)

Note: CDE's "Transitional Kindergarten FAQs" clarify that children are required to have documentation of required immunizations or a valid exemption prior to admission to TK. For information about required immunizations and exemptions, see BP/AR 5141.31 - Immunizations.

Parents/guardians of eligible children shall be notified of the availability of the TK program and of the age, residency, immunization, and any other enrollment requirements. Enrollment in the TK program shall be voluntary.

(cf. 5111 - Admission)
(cf. 5111.1 - District Residency)
(cf. 5141.22 - Infectious Diseases)
(cf. 5141.3 - Health Examinations)
(cf. 5141.31 - Immunizations)
(cf. 5141.32 - Health Screening for School Entry)

Note: The following paragraph is **optional**. If the district chooses to allow kindergarten-eligible children to enroll in the TK program, CDE recommends that the district establish criteria to determine selection requirements. The parent/guardian of a kindergarten-eligible child who is enrolled in TK must, at the end of the year, sign a Kindergarten Continuance Form verifying agreement with the child enrolling in kindergarten the following year; see section "Continuation in Kindergarten" below.

On a case-by-case basis, a child whose fifth birthday is on or before September 1 may be admitted into the district's TK program upon request of a child's parents/guardians, if the Superintendent or designee determines that it is in the child's best interest.

Note: The following paragraph is **optional**. Pursuant to Education Code 48000, as amended by **AB 130 and AB 167**, the district may, at its discretion, determine whether to allow admittance of children whose fifth birthday is after ~~December 2~~ **the date specified for admittance for the applicable year as described above**. Such students may be admitted at any time during the school year, including at the beginning of the year. Education Code 48000 provides that districts will not receive ADA apportionment for a child whose birthday is after **the date specified for the applicable year** ~~December 2~~ until the child's fifth birthday.

At any time during the school year, the district may admit into the TK program a child whose fifth birthday is after ~~December 2~~ **the date specified for admittance for the applicable year as described above** ~~of that same school year~~, provided that the Superintendent or designee recommends that enrollment in a TK program is in the child's best interest and the child's parents/guardians approve. Prior to such enrollment, the child's parents/guardians shall be provided information regarding the advantages and disadvantages and any other explanatory information about the effect of early admittance. (Education Code 48000)

Curriculum and Instruction

The district's TK program shall be based on a modified kindergarten curriculum that is age and developmentally appropriate. (Education Code 48000)

TRANSITIONAL KINDERGARTEN (continued)

(cf. 6141 - Curriculum Development and Evaluation)
(cf. 6161.1 - Selection and Evaluation of Instructional Materials)

Note: Education Code 48000 states the Legislature's intent that the TK curriculum be aligned to the California Preschool Learning Foundations developed by CDE. These standards address essential knowledge and skills in the subject areas listed below. The standards and companion preschool curriculum frameworks are available on CDE's web site.

The program shall be aligned with the preschool learning foundations and preschool curriculum frameworks developed by the California Department of Education (CDE). It shall be designed to facilitate students' development in essential knowledge and skills related to language and literacy, mathematics, physical development, health, visual and performing arts, science, history-social science, English language development, and social-emotional development.

(cf. 5148.3 - Preschool/Early Childhood Education)
(cf. 6011 - Academic Standards)
(cf. 6174 - Education for English Learners)

Note: The following **optional** paragraph may be revised to reflect district practice. Education Code 37202 permits districts to maintain TK and kindergarten classes for different lengths of time during the school day, either at the same or a different school site. Districts offering TK classes for different lengths of time are still required to meet the minimum and maximum length of school day provided in law. Pursuant to Education Code 46111, **as amended by AB 130**, 46115, and 46117, at the kindergarten and TK level the minimum school day is three hours (180 minutes), including recess but excluding noon intermission, and the maximum school day is four hours (240 minutes), excluding recess, **except for students in expanded learning opportunity programs intended to supplement instructional time provided by a district pursuant to Education Code 46120 or if ~~unless~~** the district has adopted an extended-day kindergarten pursuant to Education Code 8973. However, pursuant to Education Code 46119, if the district has fewer than 40 kindergarten students, the Governing Board may apply to the Superintendent of Public Instruction to maintain two kindergarten classes of 150 minutes each, including recesses, taught on the same day by the same teacher. Also see AR 6112 - School Day.

Pursuant to Education Code 48003, districts are required to provide an annual report to CDE regarding the type of kindergarten program offered by the district, including part day, full day, or both. The California Basic Educational Data System (CBEDS) School Information Form, located on CDE's web site, requires a report on the type of TK program offered.

The Board shall establish the length of the school day in the district's TK program, which shall be at least three hours but no more than four hours long **except for TK students enrolled in expanded learning opportunity programs provided by the district pursuant to Education Code 46120**. If the district has adopted an extended-day kindergarten, the length of the school day for the TK program may be different than the length of the school day for the kindergarten program either at the same or different school sites. The Superintendent or designee shall annually report to CDE as to whether the district's TK programs are offered full day, part day, or both. (Education Code 8973, 37202, 46111, 46115, 46117, 48003)

TRANSITIONAL KINDERGARTEN (continued)

(cf. 5148.2 - Before/After School Programs)

(cf. 6111 - School Calendar)

(cf. 6112 - School Day)

Note: Education Code 8281.5, as added by AB 130 and amended by AB 167, requires districts receiving grants through the California Prekindergarten Planning and Implementation Grant Program to develop a plan for consideration by the Board at a public meeting on or before June 30, 2022 for how all children in the attendance area of the district will have access to full-day learning programs the year before kindergarten that meet the needs of parents/guardians, including through partnerships with the district's expanded learning offerings, the After School Education and Safety Program, the CSPP, Head Start programs, and other community-based early learning and care programs.

The Superintendent or designee shall develop a plan for how all children in the attendance area of the district will have access to full-day learning programs the year before kindergarten that meet the needs of parents/guardians, including through partnerships with the district's expanded learning offerings, the After School Education and Safety Program, the California State Preschool Program (CSPP), Head Start programs, and other community-based early learning and care programs. The Superintendent or designee shall present such plan for consideration by the Board at a public meeting on or before June 30, 2022. (Education Code 8281.5)

Note: The following **optional** paragraph may be revised to reflect district practice. According to CDE's "Transitional Kindergarten FAQs," it is the intent of the law to provide separate and unique experiences for TK and kindergarten students. However, districts have flexibility to determine how best to meet the curricular needs of each child and whether TK and kindergarten students may be enrolled in the same classrooms.

TK students may be placed in the same classrooms as kindergarten students when necessary, provided that the instructional program is differentiated to meet student needs.

TK students may be commingled in the same classroom with four-year-old students from a ~~California State Preschool Program~~ **CSPP program** as long as **the commingled program meets all of the requirements of each program as well as the following requirements:** (Education Code ~~8235~~ **8207, 48000**):

- 1. The** classroom does not include students enrolled in TK for a second year or students enrolled in a regular kindergarten
- 2. An early childhood environment rating scale, as specified in 5 CCR 18281, is completed for the classroom**
- 3. All children enrolled for 10 or more hours per week are evaluated using the Desired Results Developmental Profile, as specified in 5 CCR 18272**

TRANSITIONAL KINDERGARTEN (continued)

4. **The classroom is taught by a teacher that holds a credential issued by the Commission on Teacher Credentialing in accordance with Education Code 44065 and 44256**
5. **The classroom is in compliance with the adult-child ratio specified in Education Code 8241**
6. **Contractors of the district report the services, revenues, and expenditures for children in the preschool program in accordance with 5 CCR 18068 except for contractors of the TK program**

(cf. 5148.3 - Preschool/Early Childhood Education)

Note: Education Code 48000, as amended by AB 130, requires districts to maintain an average TK class enrollment of not more than 24 students for each school site.

The district shall maintain an average TK class enrollment of not more than 24 students for each school site. (Education Code 48000)

Staffing

Note: To be qualified to teach a TK class, the teacher must possess an appropriate multiple subjects or early childhood education credential issued by the Commission on Teacher Credentialing authorizing instruction in TK. Education Code 48000 establishes additional requirements for credentialed teachers who are first assigned to a TK class after July 1, 2015, as provided below.

TK assignments are subject to assignment monitoring and reporting by the County Superintendent of Schools in accordance with Education Code 44258.9.

The Superintendent or designee shall ensure that teachers assigned to teach in TK classes possess a teaching credential or permit from the Commission on Teacher Credentialing (CTC) that authorizes such instruction.

(cf. 4112.2 - Certification)

Note: Education Code 48000, as amended by **SB 98 (Ch. 24, Statutes of 2020) AB 130**, extends until August 1, **2021 2023**, the requirement for credentialed teachers who are first assigned to a **transitional kindergarten TK** class to meet additional qualifications, as described below.

A credentialed teacher who is first assigned to a TK class after July 1, 2015, shall, by August 1, **2021 2023**, have at least 24 units in early childhood education and/or child development, comparable **professional** experience in a preschool setting, and/or a child development teacher permit issued by CTC. (Education Code 48000)

TRANSITIONAL KINDERGARTEN (continued)

Note: Education Code 8281.5, as added by AB 130, permits the use of funding from the California Prekindergarten Planning and Implementation Grant Program for the purpose of professional development, including, but not limited to, developing competencies in serving inclusive classrooms and dual language learners.

The Superintendent or designee may provide professional development as needed to ensure that TK teachers are knowledgeable about the standards and effective instructional methods for teaching young children, **including, but not limited to, developing competencies in serving inclusive classrooms and dual language learners.**

Note: Education Code 48000, as amended by AB 130, requires districts to, commencing with the 2022-23 school year, maintain an average of at least one adult for every 12 students for TK classrooms and, contingent upon an appropriation of funding, maintain an average of at least one adult for every 10 students commencing with the 2023-24 school year.

The district shall, commencing with the 2022-23 school year, maintain an average of at least one adult for every 12 students for TK classrooms and, contingent upon an appropriation of funding, maintain an average of at least one adult for every 10 students commencing with the 2023-24 school year. (Education Code 48000)

(cf. 4131 - Staff Development)

Continuation to Kindergarten

Note: The following section is consistent with guidance in CDE's "Transitional Kindergarten FAQs."

Students who complete the TK program shall be eligible to continue in kindergarten the following school year. Parents/guardians of such students shall not be required to submit a signed Kindergarten Continuance Form for kindergarten attendance.

Note: The following optional paragraph is for use by districts that allow kindergarten-eligible children to enroll in TK; see "Eligibility" section above. When such students are subsequently enrolled in kindergarten, the district is required to obtain a signed Kindergarten Continuance Form in order to receive kindergarten ADA for those children since they would otherwise be age-eligible for first grade. CDE recommends that approval for a student to continue in kindergarten not be sought until near the end of the year of TK, since permission obtained unreasonably far in advance could be found invalid.

However, whenever children who would otherwise be age-eligible for kindergarten are enrolled in TK, the Superintendent or designee shall obtain a Kindergarten Continuance Form signed by the parent/guardian near the end of the TK year consenting to the child's enrollment in kindergarten the following year.

Note: Pursuant to Education Code 46300, the district may not include for ADA purposes the attendance of any student for more than two years in kindergarten or for more than two years in a combination of TK and kindergarten.

TRANSITIONAL KINDERGARTEN (continued)

A student shall not attend more than two years in a combination of TK and kindergarten. (Education Code 46300)

(cf. 5123 - Promotion/Acceleration/Retention)

Assessment

Note: The following section may be revised to reflect district practice. One assessment resource for TK students is CDE's Desired Results Developmental Profile, which is designed to assess the developmental progression of all children from early infancy to kindergarten entry.

The Superintendent or designee may develop or identify appropriate formal and/or informal assessments of TK students' development and progress. The Superintendent or designee shall monitor and regularly report to the Board regarding program implementation, the progress of students in meeting related academic standards, and student preparedness for future education.

(cf. 0500 - Accountability)

(cf. 6162.5 - Student Assessment)

*Legal Reference:***EDUCATION CODE**

8235 California State Preschool Program

8207 California State Preschool Program administration

8241 Staffing ratios for center-based programs

8281.5 California Prekindergarten Planning and Implementation Grant Program

8970-8974 Early primary programs; extended-day kindergarten

17375 Establishment of California Preschool, Transitional Kindergarten, and Full-Day Kindergarten Facilities Grant Program

37202 School calendar; equivalency of instructional minutes

44065 Issuance of and functions requiring credentials

44256 Authorization for teaching credentials

44258.9 Assignment monitoring by county superintendent of schools

46111 Kindergarten, hours of attendance

46114-46119 Minimum school day, kindergarten

46120 Expanded Learning Opportunities Program

46300 Computation of ADA, inclusion of kindergarten and transitional kindergarten

48000 Age of admission, kindergarten and transitional kindergarten

48002 Evidence of minimum age required to enter kindergarten or first grade

48003 Kindergarten annual report

48011 Admission on completing kindergarten

48200 Compulsory education, starting at age six

Legal Reference continued: (see next page)

TRANSITIONAL KINDERGARTEN (continued)

Legal Reference: (continued)

CODE OF REGULATIONS, TITLE 5

18000-18434 Child care and development programs, especially:

18068 Attendance and expenditure reports

18272 Developmental profile

18281 Environment rating scales

Management Resources:

CSBA PUBLICATIONS

What Boards of Education Can Do About Kindergarten Readiness, Governance Brief, May 2016

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Transitional Kindergarten FAQs

*Desired Results Developmental Profile: **A Developmental Continuum from Early Infancy up to Kindergarten Entry**, 2015*

Transitional Kindergarten Implementation Guide: A Resource for California Public School District Administrators and Teachers, 2013

California Preschool Curriculum Framework, Vol. 3, 2013

California Preschool Learning Foundations, Vol. 3, 2012

California Preschool Curriculum Framework, Vol. 2, 2011

California Preschool Learning Foundations, Vol. 2, 2010

California Preschool Curriculum Framework, Vol. 1, 2010

California Preschool Learning Foundations, Vol. 1, 2008

WEB SITES

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

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

California Kindergarten Association: <http://www.ckanet.org>

<https://californiakindergartenassociation.org/>

Commission on Teacher Credentialing: <http://www.ctc.ca.gov>

Transitional Kindergarten California: <http://tkcalifornia.org>

(10/18 12/20) 12/21

CSBA Sample Board Bylaw

Board Bylaws

BB 9320(a)

MEETINGS AND NOTICES

Meetings of the Governing Board are conducted for the purpose of accomplishing district business. In accordance with state open meeting laws (Brown Act), the Board shall hold its meetings in public and shall conduct closed sessions during such meetings only as authorized by law. To encourage community involvement in the schools, Board meetings shall provide opportunities for questions and comments by members of the public. All meetings shall be conducted in accordance with law and the Board's bylaws, policies, and administrative regulations.

(cf. 9321 - Closed Session)

(cf. 9322 - Agenda/Meeting Materials)

(cf. 9323 - Meeting Conduct)

A Board meeting exists whenever a majority of Board members gather at the same time and location, including teleconference location **as permitted by Government Code 54953**, to hear, discuss, deliberate, or take action upon any item within the subject matter jurisdiction of the Board or district. (Government Code 54952.2)

Note: The Brown Act prohibits serial meetings, defined under Government Code 54952.2 as a series of communications of any kind, directly or through intermediaries, to discuss, deliberate, or take action on any item of district business.

This prohibition against serial meetings also applies to communications via technology. Email exchanges, chat room threads, or comments posted on a blog or social media account that result in a majority of the **Governing** Board "discussing **among themselves**" an item within the subject matter jurisdiction of the Board could result in a Brown Act violation. Pursuant to Government Code 54952.2, as amended by AB 992 (Ch. 89, Statutes of 2020), Board members may engage in separate conversations or communications with members of the public on an Internet-based social media platform that is open and accessible to the public as long as a majority of the Board does not use the platform to discuss among themselves business within the subject matter jurisdiction of the Board and members do not comment on or use digital icons (e.g., "likes" or emojis) to express reactions to communications made by other Board members. Consequently, a Board member is prohibited from responding directly to any communication from other members of the Board on a social media platform regarding matters that are within the subject matter jurisdiction of the Board. See BB 9012 - Board Member Electronic Communications.

In 84 Ops.Cal.Atty.Gen. 30 (2001), the Attorney General opined that Government Code 54952.2 prohibits a majority of the Board from sending emails to each other to develop a collective concurrence as to action to be taken by the Board even if the emails are (1) sent to the secretary and chairperson, (2) posted on the district's web site, and (3) distributed **(in a printed version)** at the next meeting. Although the Attorney General recognized that those three conditions would allow the deliberations to be conducted, to some extent, "in public," the emails were prohibited by the Brown Act because all debate would be completed before the meeting and members of the public who did not have Internet access would be excluded from the debate.

MEETINGS AND NOTICES (continued)

A majority of the Board shall not, outside of an authorized meeting, use a series of communications of any kind, directly or through intermediaries, including social media and other electronic communications, to discuss, deliberate, or take action on any item that is within the subject matter jurisdiction of the Board. (Government Code 54952.2)

Note: Government Code 54952.2 specifies that briefings between staff and Board members are permissible in order to answer questions or to provide information, as long as the briefing is not used to communicate the comments or position of any other Board member. ~~Thus, Superintendent briefings involving less than a majority of the Board are allowed, but participants must ensure that the comments or positions of one member are not shared with other members.~~

However, an employee or district official may engage in separate conversations **or communications** with Board members in order to answer questions or provide information regarding an item within the subject matter jurisdiction of the Board, as long as that employee or district official does not communicate the comments or position of any Board members to other Board members. (Government Code 54952.2)

(cf. 9012 - Board Member Electronic Communications)

Note: Government Code 54953.2 requires that all Board meetings meet the protections of the Americans with Disabilities Act (**ADA**) (42 USC 12132) and implementing regulations (28 CFR 35.160, 36.303). Such protections require the district to ensure that the meeting is accessible to persons with disabilities and, upon request, to provide disability-related accommodations, such as auxiliary aids and services. Auxiliary aids and services may include accommodations at the actual meeting, such as a sign-language interpreter, or accommodations to the supporting documentation, such as Braille translation of the agenda packet. Government Code 54954.2 requires that the agenda specify how, when, and to whom a request for accommodation should be made; see BB 9322 - Agenda/Meeting Materials.

In order to help ensure the participation of individuals with disabilities at Board meetings, the Superintendent or designee shall provide appropriate disability-related accommodations or modifications upon request in accordance with the Americans with Disabilities Act. (Government Code 54953.2, 54954.1, 54954.2)

Regular Meetings

Note: Education Code 35140 and Government Code 54954 **mandate** the Board to fix the time and place for its regular meetings by rule and regulation.

The Board shall hold one regular meeting(s) each month. Regular meetings shall be held at 5:30 p.m. on the second Tuesday of each month unless noted otherwise on the Board approved meeting schedule and held at various school site throughout the District.

Note: Pursuant to Government Code 54954.2, the agenda for a regular meeting must be posted at least 72 hours prior to the meeting, at a location that is freely accessible to the public. Government Code 54954.2 also requires that the agenda be posted on the district's **Internet** web site, if it has one. Any district that does not have a web site should delete the reference to it in the following paragraph.

MEETINGS AND NOTICES (continued)

The Attorney General has determined in 78 Ops.Cal.Atty.Gen. 327 (1995) that weekend hours may be counted as part of the 72-hour period for posting of the agenda prior to a regular meeting. In the same opinion, the Attorney General found that the term "freely accessible" requires that the agenda be posted in a location where it can be read by the public at any time during the 72 hours immediately preceding the meeting. For example, if a building where the agenda is posted is closed during the evening hours, the agenda must also be posted in a location accessible during evening hours, such as a lighted display case outside of the building. The Attorney General also opined in 88 Ops.Cal.Atty.Gen. 218 (2005) that the agenda may be posted on a touch screen electronic kiosk, in lieu of a paper copy on a bulletin board, as long as the kiosk is accessible without charge to the public 24 hours a day, seven days a week.

At least 72 hours prior to a regular meeting, the agenda shall be posted at one or more locations freely accessible to members of the public and on the district's **Internet** web site. (Government Code 54954.2)

(cf. 1113 - District and School Web Sites)

Note: Pursuant to Government Code 54957.5, the agenda must list any address where the public can inspect agenda materials that are distributed to Board members less than 72 hours before a regular meeting; see BB 9322 - Agenda/Meeting Materials. In addition, pursuant to the California Public Records Act (Government Code 6252-6270), agenda materials related to an open session of a Board's regular meeting are "public records" and are subject to the inspection of any member of the public. For a list of documents subject to disclosure by the district, see BP/AR 1340 - Access to District Records.

Whenever agenda materials relating to an open session of a regular meeting are distributed to the Board less than 72 hours before the meeting, the Superintendent or designee shall make the materials available for public inspection at a public office or location designated for that purpose **at the time the materials are distributed to all or a majority of the Board.** (Government Code 54957.5)

(cf. 1340 - Access to District Records)

Special Meetings

Note: Education Code 35144 and Government Code 54956 allow the Board to hold special meetings to address any matter that requires timely action. For example, the Board may hold a special meeting to discuss the need for an emergency state apportionment when the district is in financial distress; see **BPAR** 3460 - Financial Reports and Accountability. However, pursuant to Government Code 54956, certain specified matters, as described below, may not be addressed in a special meeting.

Special meetings of the Board may be called at any time by the presiding officer or a majority of the Board members. However, a special meeting shall not be called regarding the salary, salary schedule, or other compensation of the Superintendent, assistant superintendent, or other management employee as described in Government Code 3511.1. (Government Code 54956)

(cf. 2121 - Superintendent's Contract)

MEETINGS AND NOTICES (continued)

Note: Pursuant to Government Code 54956, written notice of a special meeting may be delivered personally or by other means, including email or fax. Government Code 54956 requires any district that has its own ~~Internet~~ web site to also post the notice on its web site. Any district that does not have its own web site should delete reference to it in the following paragraph.

Written notice of special meetings shall be delivered personally or by any other means to all Board members and the local media who have requested such notice in writing. The notice also shall be posted on the district's ~~Internet~~ web site. The notice shall be received at least 24 hours before the time of the meeting. The notice shall also be posted at least 24 hours before the meeting in a location freely accessible to the public. The notice shall specify the time and location of the meeting and the business to be transacted or discussed. No other business shall be considered at this meeting. (Education Code 35144; Government Code 54956)

Any Board member may waive the 24-hour written notice requirement prior to the time of the meeting by filing a written waiver of notice with the clerk or secretary of the Board or by being present at the meeting at the time it convenes. (**Education Code 35144**; Government Code 54956)

Every notice of a special meeting shall provide an opportunity for members of the public to directly address the Board concerning any item that has been described in the meeting notice, before or during the item's consideration. (Government Code 54954.3)

Emergency Meetings

Note: Government Code 54956.5 authorizes a closed session during emergency meetings, as long as two-thirds of the members present at the meeting agree on the need for the closed session or, if less than two-thirds of the members are present, by unanimous vote of the members present. See BB 9321 - Closed Session and E(1) 9323.2 - Actions by the Board.

In the case of an *emergency situation* for which prompt action is necessary due to the disruption or threatened disruption of public facilities, the Board may hold an emergency meeting without complying with the 24-hour notice and/or 24-hour posting requirement for special meetings pursuant to Government Code 54956. The Board shall comply with all other requirements for special meetings during an emergency meeting. (Government Code 54956.5)

An *emergency situation* means either of the following: (Government Code 54956.5)

1. An emergency, which shall be defined as a work stoppage, crippling activity, or other activity that severely impairs public health and/or safety as determined by a majority of the members of the Board

(*cf.* 4141.6/4241.6 - Concerted Action/Work Stoppage)

MEETINGS AND NOTICES (continued)

2. A dire emergency, which shall be defined as a crippling disaster, mass destruction, terrorist activity, or threatened terrorist activity that poses peril so immediate and significant that requiring the Board to provide one-hour notice before holding an emergency meeting may endanger the public health and/or safety as determined by a majority of the members of the Board

(cf. 3516 - Emergencies and Disaster Preparedness Plan)

Except in the case of a dire emergency, the Board president or designee shall give notice of the emergency meeting by telephone at least one hour before the meeting to the local media that have requested notice of special meetings. All telephone numbers provided by the media in the most recent request for notification must be exhausted. If telephone services are not functioning, the notice requirement of one hour is waived and, as soon after the meeting as possible, the Board shall notify those media representatives of the meeting and shall describe the purpose of the meeting and any action taken by the Board. In the case of a dire emergency, the Board president or designee shall give such notice at or near the time notification is given to the other members of the Board about the meeting. (Government Code 54956.5)

The minutes of the meeting, a list of persons the Board president or designee notified or attempted to notify, a copy of the roll call vote, and any actions taken at the meeting shall be posted for at least 10 days in a public place as soon after the meeting as possible. (Government Code 54956.5)

Adjourned/Continued Meetings

The Board may adjourn/continue any regular or special meeting to a later time and location that shall be specified in the order of adjournment. Less than a quorum of the Board may adjourn such a meeting. If no Board members are present, the secretary or the clerk may declare the meeting adjourned to a later time **and place** and shall give notice in the same manner required for special meetings. (Government Code 54955)

Within 24 hours after the time of adjournment, a copy of the order or notice of adjournment/continuance shall be conspicuously posted on or near the door of the place where the meeting was held. (Government Code 54955)

Study Sessions, Retreats, Public Forums, and Discussion Meetings

Note: The following section is optional and may be revised to reflect district practice. Pursuant to Government Code 54954.2, the Board must still comply with the public notice requirements when holding a study session, retreat, public forum or other such meeting.

MEETINGS AND NOTICES (continued)

The Board may occasionally convene a study session or public forum to study an issue in more detail or to receive information from staff or feedback from members of the public.

The Board may also convene a retreat or discussion meeting to discuss Board roles and relationships.

(cf. 2000 - Concepts and Roles)

(cf. 2111 - Superintendent Governance Standards)

(cf. 9000 - Role of the Board)

(cf. 9005 - Governance Standards)

(cf. 9400 - Board Self-Evaluation)

Public notice shall be given in accordance with law when a quorum of the Board is attending a study session, retreat, public forum, or discussion meeting. All such meetings shall comply with the Brown Act and shall be held in open session and within district boundaries. Action items shall not be included on the agenda for these meetings.

Other Gatherings

Attendance by a majority of Board members at any of the following events is not subject to the Brown Act provided that a majority of the Board members do not discuss specific district business among themselves other than as part of the scheduled program: (Government Code 54952.2)

1. A conference or similar public gathering open to the public that involves a discussion of issues of general interest to the public or to school board members
2. An open, publicized meeting organized by a person or organization other than the district to address a topic of local community concern
3. An open and noticed meeting of another body of the district
4. An open and noticed meeting of a legislative body of another local agency
5. A purely social or ceremonial occasion
6. An open and noticed meeting of a standing committee of the Board, provided that the Board members who are not members of the standing committee attend only as observers

(cf. 9130 - Board Committees)

MEETINGS AND NOTICES (continued)

Individual contacts or conversations between a Board member and any other person are not subject to the Brown Act. (Government Code 54952.2)

Location of Meetings

Meetings shall not be held in a facility that prohibits the admittance of any person on the basis of ancestry or any characteristic listed in Government Code 11135. In addition, meetings shall not be held in a facility which is inaccessible to individuals with disabilities or where members of the public must make a payment or purchase in order to be admitted. (Government Code 54961)

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

Meetings shall be held within district boundaries, except to do any of the following: (Government Code 54954)

1. Comply with state or federal law or court order or attend a judicial or administrative proceeding to which the district is a party
2. Inspect real or personal property which cannot conveniently be brought into the district, provided that the topic of the meeting is limited to items directly related to the property
3. Participate in meetings or discussions of multiagency significance, provided these meetings are held within one of the other agencies' boundaries, with all participating agencies giving the notice required by law
4. Meet in the closest meeting facility if the district has no meeting facility within its boundaries or if its principal office is located outside the district
5. Meet with elected or appointed state or federal officials when a local meeting would be impractical, solely to discuss legislative or regulatory issues affecting the district over which the state or federal officials have jurisdiction
6. Meet in or near a facility owned by the district but located outside the district, provided the meeting agenda is limited to items directly related to that facility
7. Visit the office of the district's legal counsel for a closed session on pending litigation, when doing so would reduce legal fees or costs
8. Attend conferences on nonadversarial collective bargaining techniques

MEETINGS AND NOTICES (continued)

9. Interview residents of another district regarding the Board's potential employment of an applicant for Superintendent of the district
10. Interview a potential employee from another district

Meetings exempted from the boundary requirements, as specified in items #1-10 above, shall still be subject to the notice and open meeting requirements for regular and special meetings when a quorum of the Board attends the meeting.

If a fire, flood, earthquake, or other emergency renders the regular meeting place unsafe, meetings shall be held for the duration of the emergency at a location designated by the Board president or designee, who shall so inform all news media who have requested notice of special meetings by the most rapid available means of communication. (Government Code 54954)

Teleconferencing

A teleconference is a meeting of the Board in which Board members are in different locations, connected by electronic means through audio and/or video. (Government Code 54953)

The Board may use teleconferences for all purposes in connection with any meeting within the Board's subject matter jurisdiction. All votes taken during a teleconference meeting shall be by roll call. (Government Code 54953)

During the teleconference, at least a quorum of the members of the Board shall participate from locations within district boundaries. (Government Code 54953)

Agendas shall be posted at all teleconference locations and shall list all teleconference locations whenever they are posted elsewhere. Additional teleconference locations may be provided to the public. (Government Code 54953)

<p>Note: In 84 Ops.Cal.Atty.Gen. 181 (2001), the Attorney General opined that a city is not required under the ADA Americans with Disabilities Act to provide, as an accommodation for city council member with disabilities who was unable to attend a regularly scheduled meeting, a teleconference connection to the member's house where the public would not be permitted to be present. According to the Attorney General, Government Code 54953 requires that members of the public be permitted to be present at any teleconference location.</p>
--

All teleconference locations shall be accessible to the public. All teleconferenced meetings shall be conducted in a manner that protects the statutory and constitutional rights of the parties or the public appearing before the Board, including the right of the public to address the Board directly at each teleconference location. (Government Code 54953)

MEETINGS AND NOTICES (continued)

Teleconferencing During a Proclaimed State of Emergency

Note: Pursuant to Government Code 54953, as amended by AB 361 (Ch. 165, Statutes of 2021), boards are authorized, until January 1, 2024, to conduct board meetings by teleconference as specified below when holding a board meeting during a proclaimed state of emergency pursuant to Government Code 8625-8629 when any of the following circumstance exist: (1) state or local officials have imposed or recommended measures to promote social distancing; (2) to determine whether, as a result of an emergency, meeting in person would present imminent risks to the health or safety of attendees; or (3) when it has been determined, as a result of an emergency, that meeting in person would impose such risks.

While a resolution is not required by law to make findings required by Government Code 54953, as amended by AB 361, CSBA offers sample resolutions available on its web site for (1) recognizing a state of emergency and authorizing teleconferenced meetings and (2) recognizing a state of emergency and re-authorizing teleconferenced meetings. CSBA recommends that if resolutions are not utilized, the motion and findings to authorize or reauthorize emergency teleconferenced meetings are included in the meeting minutes.

The Board may conduct Board meetings by teleconference without posting agendas at all teleconference locations, identifying teleconference locations in meeting notices and agendas, allowing public access to each teleconference location, providing an opportunity for members of the public to address the Board directly at each teleconference location, and ensuring that at least a quorum of the Board participate from locations within district boundaries, during a proclaimed state of emergency pursuant to Government Code 8625-8629 in any of the following circumstances: (Government Code 54953)

1. State or local officials have imposed or recommended measures to promote social distancing
2. For the purpose of determining, by majority vote, whether as the result of the emergency meeting in person would present imminent risks to the health or safety of attendees
3. When it has been determined, by majority vote as described in Item #2 above, that as a result of the emergency meeting in person would present imminent risks to the health or safety of attendees

To conduct a teleconference meeting for these purposes the following requirements shall be satisfied: (Government Code 54953)

1. The notice and agenda shall be given and posted as otherwise required by the Brown Act

MEETINGS AND NOTICES (continued)

- 2. The notice and agenda of the meeting shall specify the means by which members of the public may access the meeting and offer public comments, including via a call-in or internet-based service option**

Members of the public may be required to register to log in to a meeting when making public comments through an internet web site or other online platform that is operated by a third-party and not under the control of the Board.

- 3. Members of the public shall be allowed to access the meeting, and the agenda shall provide an opportunity for members of the public to address the Board directly pursuant to Government Code 54954.3**

- 4. Members of the public shall not be required to submit public comments in advance of a Board meeting and shall be provided an opportunity to address the Board and offer comments in real time**

- 5. Public comment periods shall not be closed until the timed public comment period, if such is offered by the Board, has elapsed or, if not timed, until a reasonable amount of time per agenda item has been allowed**

- 6. If during a Board meeting a disruption occurs which prevents the district from broadcasting the meeting to members of the public or for members of the public to offer public comments, the Board shall take no further action on any agenda item until public access via the call-in or internet-based service option to the meeting is restored**

(cf. 9323.2 - Actions by the Board)

The district may, in its discretion, provide a physical location from which the public may attend or comment. (Government Code 54953)

The Board may continue to conduct meetings by teleconference, as specified above for teleconferencing during proclaimed states of emergency, by a majority vote finding within 30 days after teleconferencing for the first time, and every 30 days thereafter, that either: (Government Code 54953)

- 1. The state of emergency continues to directly impact the ability of the Board to meet safely in person**
- 2. State or local officials continue to impose or recommend measures to promote social distancing**

MEETINGS AND NOTICES (continued)

All Board policies, administrative regulations, and bylaws shall apply equally to meetings that are teleconferenced. The Superintendent or designee shall facilitate public participation in the meeting at each teleconference location.

Legal Reference:

EDUCATION CODE

- 35140 Time and place of meetings
- 35143 Annual organizational meeting, date, and notice
- 35144 Special meeting
- 35145 Public meetings
- 35145.5 Agenda; public participation; regulations
- 35146 Closed sessions in connection with a student
- 35147 Open meeting law exceptions and applications

GOVERNMENT CODE

- 3511.1 Local agency executives
- 6252-6270 California Public Records Act**
- 8625-8629 California Emergency Services Act**
- 11135 State programs and activities; prohibition of discrimination
- 54950-54963 The Ralph M. Brown Act, especially:
 - 54953 Meetings to be open and public; attendance; **teleconference**
 - 54954 Time and place of regular meetings
 - 54954.2 Agenda posting requirements, board actions
 - 54956 Special meetings; call; notice
 - 54956.5 Emergency meetings

UNITED STATES CODE, TITLE 42

- 12101-12213 Americans with Disabilities Act
- CODE OF FEDERAL REGULATIONS, TITLE 28
- 35.160 Effective communications for individuals with disabilities
- 36.303 Auxiliary aids and services for individuals with disabilities

COURT DECISIONS

- Garnier v. Poway Unified School District; **(S.D. Cal. September 26, 2019)** No. 17-cv-2215-W (JLB), 2019 WL 4736208 ~~(S.D. Cal. September 26, 2019)~~
- Knight First Amendment Institute at Columbia University v. Trump; **(2019)** 928 F.3d 226 ~~(2019)~~
- Wolfe v. City of Fremont; (2006) 144 Cal.App. 4th **533** ~~54433~~

ATTORNEY GENERAL OPINIONS

- 88 Ops.Cal.Atty.Gen. 218 (2005)
- 84 Ops.Cal.Atty.Gen. 181 (2001)
- 84 Ops.Cal.Atty.Gen. 30 (2001)
- 79 Ops.Cal.Atty.Gen. 69 (1996)
- 78 Ops.Cal.Atty.Gen. 327 (1995)

Management Resources: (see next page)

MEETINGS AND NOTICES (continued)

Management Resources:

CSBA PUBLICATIONS

The Brown Act: School Boards and Open Meeting Laws, rev. 2019

INSTITUTE FOR LOCAL GOVERNMENT PUBLICATIONS

The ABCs of Open Government Laws

LEAGUE OF CALIFORNIA CITIES PUBLICATIONS

Open and Public ~~VH~~: A Guide to the Ralph M. Brown Act, 2016 2nd Ed., 2019

WEB SITES

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

CSBA, GAMUT Meetings:

<http://www.csba.org/ProductsAndServices/AllServices/GamutMeetingsPolicy>

California Attorney General's Office: <http://oag.ca.gov/home>

Institute for Local Government: <http://www.ca-ilg.org>

League of California Cities: <http://www.cacities.org>

(11/11 12/20) 12/21

CSBA Sample Board Policy

Travel Expenses

BP 3350(a)

The Governing Board recognizes that district employees may incur expenses in the course of performing their assigned duties and responsibilities. To ensure the prudent use of public funds, the Superintendent or designee shall establish rules to keep such expenses to a minimum while affording employees a reasonable level of safety and convenience.

The Board shall authorize payment for actual and necessary travel expenses incurred by any employee performing authorized services for the district, whether within or outside district boundaries. (Education Code 44032)

The Superintendent or designee shall establish procedures for the approval of travel requests and the submission and verification of expense claims. He/she also shall establish reimbursement rates in accordance with law and Board policy.

An employee shall obtain approval from the Superintendent or designee prior to traveling. The Superintendent or designee may approve travel requests in accordance with the adopted budget and upon determining that the travel is authorized or assigned by the employee's supervisor, is necessary to attend a conference or other staff development opportunity that will enhance employee performance, and/or is otherwise necessary to the performance of the employee's duties. Travel expenses not previously budgeted may be approved on a case-by-case basis by the Superintendent or designee if he/she determines that the travel is essential and that resources may be obtained or redirected for this purpose.

All out-of-state travel for which reimbursement will be claimed shall be approved in advance by the Board.

Reimbursable travel expenses may include, but are not limited to, costs of transportation, parking fees, bridge or road tolls, lodging when district business reasonably requires an overnight stay, registration fees for seminars and conferences, telephone and other communication expenses incurred on district business, and other necessary incidental expenses.

The district shall not reimburse personal travel expenses including, but not limited to, tips or gratuities, alcohol, entertainment, laundry, expenses of any family member who is accompanying the employee on district-related business, personal use of an automobile, and personal losses or traffic violation fees incurred while on district business.

Except as otherwise provided, reimbursement of travel expenses shall be based on actual expenses as documented by receipts.

Authorized employees shall be reimbursed for the use of their own private vehicles in the

Travel Expenses

BP 3350(b)

performance of assigned duties, on either a mileage or monthly basis as determined by the Superintendent or designee. (Education Code 44033)

The mileage allowance provided by the district for employees' use of their private vehicles shall be equal to the rate established by the Internal Revenue Service.

Vehicles should be shared whenever possible to minimize travel costs. No employee shall be entitled to reimbursement for automobile travel when he/she is transported free of charge or by another employee who is entitled to the expense reimbursement.

The Superintendent or designee shall establish a per diem allowance for meal costs incurred while traveling on district business based on the location and hours of travel. The per diem allowance shall not exceed the standard meal allowance for business-related travel prescribed for federal income tax purposes.

Any expense that exceeds the maximum rate of reimbursement established by the district shall be reimbursed only with the approval of the Superintendent or designee.

All expense reimbursement claims shall be submitted on a district form, within 10 working days following return from travel when possible. The form shall be accompanied by receipts and any explanation necessary to document that the expenses meet district criteria for reimbursement.

The Superintendent or designee shall approve expense claims only upon verifying that all necessary documentation is provided and that all expenses are appropriate and related to district business. If an expense claim is disallowed due to lack of documentation or inappropriate expenses, the employee may be personally responsible for any improper costs incurred.

When approved by the Superintendent or designee, an employee may be issued a district credit card for use while on authorized district business. Receipts documenting the expenses incurred on a district credit card shall be submitted promptly following return from travel. Under no circumstances shall personal expenses be charged on a district credit card, even if the employee intends to subsequently reimburse the district for the personal charges.

When necessary, the Superintendent or designee may approve a cash advance, not to exceed the estimated out-of-pocket reimbursable expenses, to an employee authorized to travel on district business. Within 10 working days following return from travel, the employee shall submit a final accounting with all necessary supporting documentation. He/she shall refund to the district any amount of cash advance exceeding the actual approved reimbursable expenses.

Administrative Regulation

Travel Expenses

AR 3350(a)

Advancement of Funds

District funds may be issued in advance of travel for official business trips. An advance made shall be deducted from the subsequent travel claim. If an advance exceeds actual cost, the claimant shall file a claim showing amounts expended and reimburse the district for the excess amount within 15 days after return from the trip. District personnel with outstanding advances will not be entitled to further advances until all previous advances have been cleared.

Non-employees, such as parents or community board members, may be authorized to perform travel as representatives of the Board. Advances for such non-employees are not authorized from district funds.

When employees are authorized to attend the same meeting, advances to employees can be authorized by the Board to cover expenses of non-employees providing all expenses for such non-employees are paid for by the employee and are claimed accordingly on the employee's claim. If federal or other non-district funds are involved, advances are authorized to non-employees, provided the Board approval cites the source of funds. Any expenses incurred as a result of non-employee travel shall have been budgeted by the Board.

Itemized Expense Account

In all authorized activities the following procedure shall be followed:

Upon return from a trip each person shall submit to the Board an itemized expense account of travel and living expenses. Allowances shall be made as detailed below.

Expense Allowances

Transportation

1. Prior approval is required.
2. When possible, a school car or public transportation shall be used.
3. When private transportation is authorized, the shortest possible route shall be used.

Auto Allowance

1. For authorized use of an employee's automobile in the performance of assigned duties and when no public transportation is available, the employee shall be reimbursed at the rate approved by the Internal Revenue Service.

2. Transportation required for local travel (i.e., in district, in county, etc.), shall be reported on district form.

a. The employee shall submit the claim to the district office monthly.

b. The employee shall certify as to the accuracy of the claim.

3. Economy, standard, tourist, or similar air fare rates are allowed. First class fare will be allowed only in emergency situations with prior approval of the Superintendent. The option for use of a private vehicle or air transportation or other mode may be allowed except that the district shall make reimbursement for transportation resulting in the least cost of the district, considering all other costs.

Lodging

1. Actual cost of room. If spouse is in attendance, reimbursement shall not exceed the rate for single occupancy lodging.

2. Receipted bills must be submitted.

Registration

Registration fees are authorized.

Conference Fees

Conference fees for specific events shall be reimbursed, excepting the cost of conference-sponsored or unsponsored activities which are essentially entertainment or non-business, shall not be reimbursed.

Car Rental

1. Actual cost of rental.

2. Receipted bills must be submitted.

Parking

Actual cost of parking with receipt.

Meals

1. Expenses for meals consumed while attending approved meetings or conferences that do not required an overnight stay, will not be reimbursed.

2. Actual cost of meals will be paid up to \$50.00 per day. (See #4 for limitations)

3. Gratuities may be paid if the total payment of the meal and gratuity do not exceed the limit for meal reimbursement.

4. Itemized statements are required. Receipted bills must be submitted.

5. The following are approved meal limitations for meals only when the employee is on travel status for conferences that require an overnight stay.

a. Breakfast \$10.00

b. Lunch \$15.00

c. Dinner \$25.00

These limits have been established based on the type of meal: i.e.: If dinner exceeds \$25.00 and no other meal costs were incurred, the limit remains \$25 for that dinner.

6. Banquets, Conferences and Workshops

A banquet breakfast, luncheon or dinner, which is an official part of a conference or workshop and for which there is a prescribed fee, may exceed a meal limitation amount as previously designated and may be reimbursed at actual cost.

Bridge Tolls, Taxis, Limousines, and Telephone Calls

1. Actual cost of bridge tolls, taxis, limousines, and telephone calls will be paid up to \$15.00 per day.

2. Itemized statements are required. Receipted bills must be submitted.

Travel Claims

Whenever travel is properly authorized and costs are incurred, the employee shall be required to prepare a claim which shows in detail all expenditures incurred. Original invoices or receipts shall also be provided for air, bus, or train fare, lodging, registration or conference fees, car rental, parking and meals

The claimant shall certify by signature that all amounts claimed were actual and necessary.

Claims approved by the Superintendent or designee shall be deemed to be actual and necessary.

Out-of-State Travel

Notwithstanding any other provision of this policy, all out-of-state or out-of-country travel shall be presented to the Board of Trustees for prior approval with a complete explanation of the school business purpose to be served.

Delegation of Authority to Superintendent or Designee

1. The authority to authorize employee travel is hereby delegated to the Superintendent or designee.

2. All restrictions and limitations within this policy shall apply.

BOARD OF TRUSTEES
RIVER DELTA UNIFIED SCHOOL DISTRICT

445 Montezuma Street
Rio Vista, California 94571-1561

BOARD AGENDA BRIEFING

Meeting Date: March 8, 2022

Attachments: X

From: Katherine Wright, Superintendent

Item Number: 15.

Type of item: (Action, Consent Action or Information Only): Action

SUBJECT:

Request to "Sunshine" the River Delta Unified School District's (RDUSD) Negotiation proposals to the River Delta Unified Teachers Association (RDUTA) and to approve RDUSD's negotiation proposals to RDUTA for 2021-2022

BACKGROUND:

Under the California Educational Employment Relations Act (EERA) the District must participate in "Good Faith" bargaining with the employees' unions.

STATUS:

The River Delta Unified School District intends to negotiate with River Delta Unified Teachers Association (RDUTA) the following articles for the 2021-2022 school year:

Standing Articles:

Article 16: Salary

Article 17: Employee Benefits

Previously Agreed Upon Articles:

Article 8: Class Size

PRESENTER:

Katherine Wright, Superintendent

OTHER PEOPLE WHO MIGHT BE PRESENT:

Staff

COST AND FUNDING SOURCES:

RECOMMENDATION:

That the Board approves the District's negotiation proposals to RDUTA for 2021-2022. That the Board instructs the District's Lead Negotiator to begin negotiating with RDUTA.

Time allocated: 5 minutes

**BOARD OF TRUSTEES
RIVER DELTA UNIFIED SCHOOL DISTRICT**

445 Montezuma Street
Rio Vista, California 94571-1561

BOARD AGENDA BRIEFING

Meeting Date: March 8, 2022

Attachments: X

From: Katherine Wright, Superintendent

Item Number: 16

Type of item: (Action, Consent Action or Information Only): Action

SUBJECT:

Request the Board of Trustees to Acknowledge RDUTA's Initial Proposals to the District for 2021-2022.

BACKGROUND:

Under the California Educational Employment Relations Act (EERA) the Teachers' Association must participate in "Good Faith" bargaining with the District. The law states that the Union must present its proposals to the public before the bargaining process can begin.

STATUS:

The River Delta Unified Teachers Association (RDUTA) plan on negotiating following articles for the 2021-2022 school year:

Standing Articles:

Article 16: Salary
Article 17: Employee Benefits

Opening Articles:

Article 7: Hours
Article 18: Retirement

Previously Agreed Upon Articles:

Article 8: Class Size

PRESENTER:

Katherine Wright, Superintendent

OTHER PEOPLE WHO MIGHT BE PRESENT:

Staff

COST AND FUNDING SOURCES:

RECOMMENDATION:

That the Board acknowledges the River Delta Unified School Teacher's Association negotiation proposals for 2021-2022.

Time allocated: 5 minutes

From: [Kathy Wright](#)
To: [Jennifer Gaston](#)
Subject: FW: RDUTA Sunshine Items for 2021-2022 contract
Date: Monday, February 28, 2022 8:19:32 PM

FYI

-----Original Message-----

From: Alyson Stiles <astiles@rdusd.org>
Sent: Monday, February 28, 2022 4:56 PM
To: Kathy Wright <kwright@rdusd.org>; Jeremy Stone <jstone-disabled@rdusd.org>
Subject: RDUTA Sunshine Items for 2021-2022 contract

Dear Superintendent Wright and President Stone,

The RDUTA would like to Sunshine the following articles for the 2021-2022 Contract Negotiations:

Article 16: Salary

Article 17: Employee Benefits

Previously Agreed upon-

Article 8: Class Size

And the two items we would like to add

Article 7: Hours

Article 18: Retirement

Thanks you,
ALY STILES
RDUTA President

Sent from my iPhone

**BOARD OF TRUSTEES
RIVER DELTA UNIFIED SCHOOL DISTRICT**

445 Montezuma Street
Rio Vista, California 94571-1561

BOARD AGENDA BRIEFING

Meeting Date: March 8, 2022

Attachments: X

From: Katherine Wright, Superintendent

Item Number: 17

Type of item: (Action, Consent Action or Information Only): Action

SUBJECT:

Request to approve the Agreement with Fagen Friedman & Fulfront LLP. to Provide Legal Services Regarding Student Discipline and Other Legal Services not limited to the 2021-2022 School Year

BACKGROUND:

On occasions, the District requires the legal advice related to student discipline and other related legal services and must hire an attorney as its legal representative at meetings or to provide consulting services.

STATUS:

The District is looking to hire legal counsel to give advice regarding student discipline issues throughout the District.

PRESENTER:

Katherine Wright, Superintendent

OTHER PEOPLE WHO MIGHT BE PRESENT:

Staff

COST AND FUNDING SOURCES:

General Fund

RECOMMENDATION:

That the Board approves the Agreement with Fagen Friedman & Fulfront, LLP. to provide legal services related to student discipline and other related legal services.

Time allocated: 2 minutes



AGREEMENT FOR LEGAL SERVICES

This agreement is by and between River Delta Unified School District (“Client”) and the law firm of Fagen Friedman & Fulfroft LLP (F3 Law) (“Attorney”). In consideration of the promises and the mutual agreements hereinafter contained, Attorney agrees to provide legal services to Client on the terms set forth below effective February 28, 2022:

1. CONDITIONS. This Agreement will not take effect, and Attorney will have no obligation to provide legal services, until Client returns a signed copy of this Agreement.

2. SCOPE OF SERVICES. Client hires Attorney as its legal representative/counsel with respect to matters Client specifically refers to Attorney. Attorney will provide those legal services reasonably required to represent Client. Attorney will take reasonable steps to keep Client informed of progress and to respond to Client’s inquiries.

3. CLIENT’S DUTIES. Client agrees to cooperate with Attorney and to communicate with candor while keeping the Attorney apprised of any information or developments which may come to Client’s attention, to abide by this Agreement, to pay Attorney’s bills on time and to keep Attorney advised of Client’s address and telephone number. Client will assist Attorney in providing information and documents necessary for the representation in the described matter.

4. CONSULTANT SERVICES. Attorney may provide consulting services, which may be referred to as Next Level Client Services, in addition to or in support of the legal services provided pursuant to this Agreement, through qualified non-attorney consultants, including but not limited to: governance training and assistance; communications services; education program planning and implementation; mentoring, coaching, and leadership; strategic planning and solutions; and advocacy at the local and state level.

5. EMAIL COMMUNICATIONS/CLOUD-BASED COMPUTING. In order to provide Client with efficient and convenient legal services, Attorney will frequently communicate and transmit documents using e-mail. In addition, Attorney uses a cloud computing service with servers located in a facility other than Attorney’s office. Most of Attorney’s electronic data, including emails and documents, are stored in this manner. Although Attorney will take reasonable precautions to keep email and other electronic data confidential and secure, because technology and cyber threats continue to evolve, there may be risks communicating and storing electronic data in this manner, including risks related to confidentiality and security. By entering into this Agreement, Client is consenting to such e-mail transmissions with Client and Client’s representatives and agents, as well as to having communications, documents and electronic data pertinent to Client’s matter(s) stored through a cloud-based service.

6. LEGAL FEES AND BILLING PRACTICES. Client agrees to pay by the hour, in minimum units of one tenth (.1) of an hour, at Attorney’s prevailing rates for all time spent on Client’s matter by Attorney’s legal personnel. Current hourly rates are noted in an attached rate schedule and the actual rate billed is based on the attorney’s number of years of experience.

The rates on this schedule are subject to change on 30 days’ written notice to client. If Client declines to pay any increased rates, Attorney will have the right to withdraw as Attorney for Client.

The time charged will include the time Attorney spends on telephone calls relating to Client's matter, including calls with Client and other parties and attorneys. The legal personnel assigned to Client's matter may confer among themselves about the matter, as required and appropriate. When they do confer, each person will charge for the time expended, as long as the work done is reasonably necessary and not duplicative. Likewise, if more than one of the legal personnel attends a meeting or other proceeding, each will charge for the time spent.

7. COSTS AND OTHER CHARGES. (a) Attorney will incur various costs and expenses in performing legal services under this Agreement. Except as otherwise stated, Client agrees to pay for all costs, disbursements and expenses in addition to the hourly fees. These include fees fixed by law or assessed by public agencies, messenger and other delivery fees, out of office copying/reproduction costs, and travel costs (including mileage charged at the standard IRS rate, parking, transportation, meals and hotel costs, if applicable), and other similar items. The following costs shall not be charged:

In office Photocopying	No Charge
Facsimile Charges	No Charge
Postage	No Charge
On-line Legal Research Subscriptions	No Charge
Administrative Overhead	No Charge

(b) Out of town travel. Client agrees to pay transportation, meals, lodging and all other costs of any necessary out-of-town travel by law firm personnel. Client will also be charged the hourly rates for the time legal personnel spend traveling.

(c) Consultants and Investigators. To aid in the representation in Client's matter, it may become necessary to hire consultants or investigators. Client agrees to pay such fees and charges.

8. BILLING STATEMENTS. Attorney will send Client monthly statements for fees and costs incurred. Each statement will be payable within thirty (30) days of its mailing date. An interest charge of one percent (1%) per month shall be assessed on balances that are more than thirty (30) days past due. Client may request a statement at intervals of less than 30 days. If Client requests a bill, Attorney will provide one within 10 days. The statements shall include the amount, rate, basis of calculation or other method of determination of the fees and costs, which costs will be clearly identified by item and amount.

9. DISCHARGE AND WITHDRAWAL. Client may discharge Attorney at any time. Attorney may withdraw with Client's consent, for good cause or as allowed or required by law upon ten (10) days written notice. Good cause includes Client's breach of this Agreement, refusal to cooperate or to follow Attorney's advice on a material matter or any fact or circumstance that would render Attorney's continuing representation unlawful or unethical. When Attorney's services conclude, all unpaid charges will immediately become due and payable. Following the conclusion of Attorney's representation of Client, Attorney will, upon Client's request, deliver to Client the Client file(s) and property in Attorney's possession, whether or not Client has paid for all services. If Client has not requested delivery of the files, Attorney may destroy all such files in its possession seven (7) years after the conclusion of the representation.

10. DISCLAIMER OF GUARANTEE AND ESTIMATES. Nothing in this Agreement and nothing in Attorney's statements to Client will be construed as a promise or guarantee about the outcome of the matter. Attorney makes no such promises or guarantees. Attorney's comments about the outcome of the matter are expressions of opinion only. Actual fees may vary from estimates given.

11. ENTIRE AGREEMENT. This Agreement contains the entire agreement of the parties. No other agreement, statement, or promise made on or before the effective date of this Agreement will be binding on the parties.

12. MODIFICATION BY SUBSEQUENT AGREEMENT. This Agreement may be modified by subsequent agreement of the parties only by an instrument in writing signed by both of them or an oral agreement only to the extent that the parties carry it out.

13. SEVERABILITY IN EVENT OF PARTIAL INVALIDITY. If any provision of this Agreement is held in whole or in part to be unenforceable for any reason, the remainder of that provision and of the entire Agreement will be severable and remain in effect.

14. MEDIATION CLAUSE. If a dispute arises out of or relating to any aspect of this Agreement between the Client and Attorney, or the breach thereof, and if the dispute cannot be settled through negotiation, Attorney and Client agree to use mediation before resorting to arbitration, litigation, or any other dispute resolution procedure.

15. EFFECTIVE DATE. This Agreement will govern all legal services performed by Attorney on behalf of Client commencing with the date Attorney first performed services. The date at the beginning of this Agreement is for reference only. Even if this Agreement does not take effect, Client will be obligated to pay Attorney the reasonable value of any services Attorney may have performed for Client.

THE PARTIES HAVE READ AND UNDERSTOOD THE FOREGOING TERMS AND AGREE TO THEM AS OF THE DATE ATTORNEY FIRST PROVIDED SERVICES. THE CLIENT SHALL RECEIVE A FULLY EXECUTED DUPLICATE OF THIS AGREEMENT.

IN WITNESS WHEREOF, the parties have signed this Agreement for Legal Services.

River Delta Unified School District

Fagen Friedman & Fulfrost LLP

Type or Print Name

Namita S. Brown

Name

Type or Print Title

Managing Partner

Title

District Authorized Signature



Signature

DATE: _____

DATE: February 25, 2022



PROFESSIONAL RATE SCHEDULE

**River Delta Unified School District
February 28, 2022**

1. HOURLY PROFESSIONAL RATES

Client agrees to pay Attorney by the following standard hourly rate:

Associate	\$270 - \$300 per hour
Partner	\$330 - \$365 per hour
Of-Counsel	\$365 per hour
Paralegal/Law Clerk	\$190 - \$250 per hour
Paralegal/Law Clerk (<i>Bar Admitted Outside CA</i>)	\$270 per hour
Education Consultant	\$280 per hour
Next Level Client Services	\$300 per hour

Travel time shall be charged only from the Attorney's nearest office to the destination and shall be prorated if the assigned Attorney travels for two or more clients on the same trip. If Client requests a specific Attorney, Client agrees to pay for all travel time of that specific Attorney in connection with the matter. For matters concerning compliance with state and federal voting rights laws and/or related subjects, Client agrees to pay for all travel time of assigned Attorney in connection with those matters.

2. ON-SITE LEGAL SERVICES

At Client's discretion and by prior arrangement of Client and Attorney, Attorney may provide regularly scheduled on-site legal services ("Office Hours") to address legal issues that may arise in Client's day-to-day operations. Office Hours, which include time Attorney spends at Client's facility as well as travel time, shall be provided at a reduced hourly rate of 90% of the Attorney's standard hourly rate.

3. COSTS AND EXPENSES

In office Photocopying	No Charge
Facsimile Charges	No Charge
Postage	No Charge
On-line Legal Research Subscriptions	No Charge
Administrative Overhead	No Charge
Mileage	IRS Standard Rate

Other costs, such as messenger, meals, and lodging shall be charged on an actual and necessary basis.