

	2020-21 Calculations			2021-22 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2019-20 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2019-20 Actual			2020-21 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	4,285,018.82	(10,656.19)	4,274,362.63			4,433,796.36
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	618.96	(1.52)	617.44			617.44
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2019-20			Adjustments to 2020-21		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2020-21 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2020-21 P2 Report			2021-22 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	617.44		617.44	563.76		563.76
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			617.44			563.76
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2020-21 Actual			2021-22 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	10,679.05		10,679.05	10,679.00		10,679.00
2. Timber Yield Tax (Object 8022)	12,345.45		12,345.45	18,054.00		18,054.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	972,778.93		972,778.93	972,092.00		972,092.00
5. Unsecured Roll Taxes (Object 8042)	39,037.09		39,037.09	37,824.00		37,824.00
6. Prior Years' Taxes (Object 8043)	487.59		487.59	396.00		396.00
7. Supplemental Taxes (Object 8044)	30,951.59		30,951.59	12,670.00		12,670.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	43,231.80		43,231.80	44,873.00		44,873.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	1,109,511.50	0.00	1,109,511.50	1,096,588.00	0.00	1,096,588.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	1,109,511.50	0.00	1,109,511.50	1,096,588.00	0.00	1,096,588.00

	2020-21 Calculations			2021-22 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			48,706.85			52,935.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			48,706.85			52,935.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	4,511,726.00		4,511,726.00	4,805,553.00		4,805,553.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(22,114.00)		(22,114.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	4,489,612.00	0.00	4,489,612.00	4,805,553.00	0.00	4,805,553.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	7,662,221.85		7,662,221.85	8,467,632.00		8,467,632.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	35,009.43		35,009.43	23,000.00		23,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT			2020-21 Actual			2021-22 Budget
1. Revised Prior Year Program Limit (Lines A1 plus A6)			4,274,362.63			4,433,796.36
2. Inflation Adjustment			1.0373			1.0573
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0000			0.9131
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			4,433,796.36			4,280,478.48
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			1,109,511.50			1,096,588.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			74,092.80			67,651.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			3,372,991.71			3,236,825.48
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			3,372,991.71			3,236,825.48
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			20,575.00			11,802.59
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			1,130,086.50			1,108,390.59
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			3,352,416.71			3,225,022.89
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			1,130,086.50			
b. State Subventions (Line D8)			3,352,416.71			
c. Less: Excluded Appropriations (Line C23)			48,706.85			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			4,433,796.36			

	2020-21 Calculations			2021-22 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero) If not zero report amount to: Keely Bosler, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
SUMMARY	2020-21 Actual			2021-22 Budget		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			4,433,796.36			4,280,478.48
12. Appropriations Subject to the Limit (Line D9d)			4,433,796.36			

* Please provide below an explanation for each entry in the adjustments column.

Prior Year ADA Adjustment

Rachel Damme
Gann Contact Person

707-445-7059
Contact Phone Number

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) 131,902.47
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) 5,122,241.71

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) 2.58%

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)	233,990.01
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	25,728.32
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	14,161.81
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)	273,880.14
9. Carry-Forward Adjustment (Part IV, Line F)	(22,307.92)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	251,572.22

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	4,617,379.03
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	559,052.52
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	104,395.87
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	857.13
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)	110,384.75
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	15,625.00
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)	1,914.00
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)	534,745.69
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)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	99,308.43
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	6,043,662.42

**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) 4.53%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2022-23 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B19) 4.16%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>273,880.14</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>58,574.92</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 (5.87%) times Part III, Line B19); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.87%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.87%) times Part III, Line B19); zero if positive	<u>(22,307.92)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(22,307.92)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
<p>Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>4.16%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-11,153.96) is applied to the current year calculation and the remainder (\$-11,153.96) is deferred to one or more future years:	<u>4.35%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-7,435.97) is applied to the current year calculation and the remainder (\$-14,871.95) is deferred to one or more future years:	<u>4.41%</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>(22,307.92)</u>

Approved indirect cost rate: 5.87%
Highest rate used in any program: 5.87%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	277,987.59	16,317.87	5.87%

Unaudited Actuals
2020-21 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795				
2. State Lottery Revenue	8560	122,557.76		175,363.09	297,920.85
3. Other Local Revenue	8600-8799	106,843.43		45,794.82	152,638.25
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00		0.00	0.00
6. Total Available (Sum Lines A1 through A5)		229,401.19	0.00	221,157.91	450,559.10
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	10,353.78			0.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	84,154.30		12,731.82	23,085.60
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				84,154.30
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					0.00
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		94,508.08	0.00	12,731.82	107,239.90
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	134,893.11	0.00	208,426.09	343,319.20
D. COMMENTS:					

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

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

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

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	
1110	Regular Education, K-12	5,305,627.73	0.00	5,305,627.73	343,965.81	5,649,593.54	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	538,132.37	0.00	538,132.37	34,887.32	573,019.69	
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00	0.00	
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	0.00	0.00	0.00	0.00	0.00	
8500	Child Care and Development Services	857.13	0.00	857.13	55.57	912.70	
Other Costs							
-----	Food Services				137.48	137.48	
-----	Enterprise				0.00	0.00	
-----	Facilities Acquisition & Construction				186,094.48	186,094.48	
-----	Other Outgo				243,347.07	243,347.07	
Other Funds							
-----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	8,733.38	8,733.38	
-----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00	0.00	
-----	Total General Fund and Charter Schools Funds Expenditures	5,844,617.23	0.00	5,844,617.23	387,642.08	6,661,838.34	

Unaudited Actuals
2020-21
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
1110	Regular Education K-12	4,104,127.53	35,894.29	191,158.26	331,999.97	0.00	79,377.52	0.00	0.00		563,070.16	0.00	5,305,627.73
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
3000-5999	Special Education	513,251.50	0.00	0.00	0.00	24,880.87	0.00	0.00	0.00		0.00	0.00	538,132.37
6000	ROCP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		857.13	0.00	0.00	0.00	857.13
Total Direct Charged Costs		4,617,379.03	35,894.29	191,158.26	331,999.97	24,880.87	79,377.52	0.00	857.13	0.00	563,070.16	0.00	5,844,617.23

* Functions 7100-7199 for goals 8100 and 8500

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

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	110,384.75
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	15,625.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	235,904.01
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	25,728.32
5	Total Central Administration Costs in General Fund and Charter Schools Funds	387,642.08
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	5,844,617.23
2	Total Allocated Costs (from Form PCR, Column 2, Total)	0.00
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	5,844,617.23
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	134,711.25
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	134,711.25
D. Total Direct Charged and Allocated Costs (B3 + C5)		5,979,328.48
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		6.48%

Unaudited Actuals
2020-21
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	137.48				137.48
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			186,094.48		186,094.48
Other Outgo (Objects 1000-7999)				243,347.07	243,347.07
Total Other Costs	137.48	0.00	186,094.48	243,347.07	429,579.03

Unaudited Actuals
 2020-21 Unaudited Actuals
 SUMMARY OF INTERFUND ACTIVITIES
 FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 3900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	63,813.87		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					63,813.87	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

Unaudited Actuals
 2020-21 Unaudited Actuals
 SUMMARY OF INTERFUND ACTIVITIES
 FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In #900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	63,813.87	63,813.87	0.00	0.00

Unaudited Actuals
2020-21 Unaudited Actuals
Technical Review Checks

Cutten Elementary

Humboldt 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) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED
- 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

BALANCE-FDxRS - (F) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource. PASSED

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). PASSED

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. PASSED

GENERAL LEDGER CHECKS

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

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

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

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

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

LCFF-TRANSFER - (F) - 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
- INTRAFD-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
- CEFB=FD-EQUITY - (F) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]). 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) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED
- OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	0000	6200	-15,644.52

Explanation:Correction of prior year payable.

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

EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>FUNCTION</u>	<u>VALUE</u>
01	0000	8500	-15,644.52

Explanation:Correction of prior year payable.

AR-AP-POSITIVE - (F) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by 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

CONSOLIDATED-ADM-BAL - (F) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, ESEA (ESSA): Consolidated Administrative Funds. PASSED

NET-INV-CAP-ASSETS - (W) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. PASSED

SUPPLEMENTAL CHECKS

ESMOE-ADA - (F) - If Form ESMOE is completed, ADA must be reported in Section II, Line A. PASSED

ASSET-IMPORT - (F) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided. PASSED

DEBT-IMPORT - (F) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided. PASSED

LOT-IMPORT - (F) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved. PASSED

LOT-CONTRIB-IMPORT-A - (F) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L. PASSED

LOT-CONTRIB-IMPORT-B - (W) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L. PASSED

ESMOE-IMPORT - (F) - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be

provided. PASSED

CURRENT-CALC-EXP - (O) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374. PASSED

IC-ADMIN-PLANT-SVCS - (W) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%. PASSED

IC-PCT - (W) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%. PASSED

IC-POSITIVE - (W) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive. PASSED

IC-ADMIN-NOT-ZERO - (F) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero. PASSED

IC-BD-SUPT-NOT-ZERO - (W) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero. PASSED

IC-BD-SUPT-VS-ADMIN - (W) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%. PASSED

IC-EXCEEDS-LEA-RATE - (W) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate. PASSED

PCRAF-UNDISTRIBUTED - (F) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000). PASSED

PCR-ALLOC-NO-DIRECT - (W) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs. PASSED

PCR-GF-EXPENDITURES - (F) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62. PASSED

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

ASSET-PY-BAL - (F) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided. PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive. PASSED

DEBT-PY-BAL - (F) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

UNAUDIT-CERT-PROVIDE - (F) - Unaudited Actual Certification (Form CA) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CEA-PROVIDE - (F) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided. PASSED

ICR-PROVIDE - (F) - Indirect Cost Rate Worksheet (Form ICR) must be provided. PASSED

GANN-PROVIDE - (F) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

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.

Cutten School District
 Average Daily Attendance (ADA) by School Month
 2017-18 through 2019-20

	601 2017-18	610 2018-19	639 2019-20	582 2020-21	21-22
First Month	584.47	593.89	622.53	574.42	
Second Month	577.15	593.05	612.2	568.3	
Third Month	575.79	593.21	613.32	561.11	
Fourth Month	573.8	585.87	613.13	570.13	
Fifth Month	569.67	580.84	616.05	561.79	
Sixth Month	562.07	592.53	605.53	557.87	
Seventh Month	568.25	585.85	608.85	556.35	
P-2 ADA (Funded)	576.47	592.02	617.44	563.76	
Eighth Month	574.8	588.15	629	551.07	
Ninth Month	581.85	590.4	629	550.95	
Tenth Month	578.94	592.28	629	547.33	

Report Schoolwise: ADA Calculation - Monthly - P1 - P2 - Annual

Action #	Title	Description	Total Funds	Contributing
		e. Assessment and curriculum materials		
4	Special Day Class	1.4 Maintain TK - 2 Special Day Class at Ridgewood School. a. Special Day Class teacher b. 1.025 FTE Special Day Class aides	\$118,480.00	No
5	Instructional Aides	1.5 Maintain instructional aides in every classroom to support all students 2.5 hours daily. a. 9.375 FTE instructional aides	\$290,784.00	No
6	Instructional Aide Support	1.6 Instructional aides to provide support specifically for unduplicated student groups a. .75 FTE Instructional aides	\$25,000.00	Yes
7	GATE Services	1.7 Provide GATE services, grades 4 through -6 a. 0.30 FTE Teacher b. Materials	\$20,755.00	No
8	Student to Teacher/Instructional Aide Ratio	1.8 Support opportunities for differentiation to provide appropriate instruction for the low-income student population that is under-performing by decreasing student to teacher and instructional aide ratio.	\$133,120.00	Yes

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
M1.11 Professional development for certified staff Priority 2.	Flexibility: 86.0% The District will provide a minimum of two full days of professional development . The average response from teachers will increase by at least by .10 in all content areas. ELA: 4.14 ELD: 2.62 Math: 4.10 NGSS: 4.10 H/SS: 3.38				Maintain a minimum of two full days of professional development.
M1.12 Arts integration self reported staff survey Priority 2, 7	Baseline scores to be determined				Desired outcome for 2023-24 will be identified when baseline is determined.
M1.13 Participation rates in music opportunities Priority 2, 7	100% students receiving music instruction				Maintain 100% of students receiving music instruction
M 1.14 English learner access to the CCSS and ELD standards for purposes of gaining academic content knowledge and	All English learner pupils have access to the CCSS and ELD standards, aligned to current adopted curriculum: Engage National Geographic				Maintain full access to the CCSS and ELD standards for English learner pupils

Action #	Title	Description	Total Funds	Contributing
		<ul style="list-style-type: none"> a. 1.0 FTE classroom teacher: maintain average class sizes of 28:1, grades 4 – 6 b. 0.375 FTE instructional aide 		
9	Music Education	<p>1.9 Provide music instruction to all students.</p> <ul style="list-style-type: none"> a. .75 FTE certificated music teacher b. Materials and supplies 	\$76,982.00	No
10	Music Education	<p>1.10 Music education for students identified in the unduplicated group to provide an opportunity to access music education that is not otherwise available.</p> <ul style="list-style-type: none"> a. .25 FTE certificated music teacher 	\$23,994.00	Yes
11	Next Generation Science Standards	<p>1.11 Implement Next Generation Science Standards.</p> <ul style="list-style-type: none"> a. Purchase NGSS curriculum materials b. Provide training to implement new curriculum c. Provide substitutes for teacher team collaboration 	\$110,900.00	No
12	Arts Education	<p>1.12 Integrate and strengthen arts instruction across the curriculum.</p> <ul style="list-style-type: none"> a. Hire a part time 0.5 FTE arts instructor b. Provide professional development c. Participate in arts collaborative with the COE 	\$21,696.00	No

Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
2-12 Decrease suspension rate a. .10 Social Worker b. Incentives	a. 0000--1205--A200 1000-1999: Certificated Personnel Salaries LCFF 8,808 b. 0000--4310--A200 4000-4999: Books And Supplies LCFF 1,200	a. 0000--1205--A200 1000-1999: Certificated Personnel Salaries LCFF 8,309 b. 0000--4310--A200 4000-4999: Books And Supplies LCFF 0
2.13 Decrease chronic absenteeism a. School Social Worker salary .10 FTE b. Administrative support for attendance and parent education c. Parent education d. Materials e. Incentives	a. 0000--1205--A200 1000-1999: Certificated Personnel Salaries LCFF 8,808 b. 0000--4310--A200 1000-1999: Certificated Personnel Salaries LCFF 10,000 c. 0000--4310--A200 4000-4999: Books And Supplies LCFF 1,000 d. 0000--4310--A200 4000-4999: Books And Supplies LCFF 300 e. 0000--4310--A200 4000-4999: Books And Supplies LCFF 1,000	a. 0000--1205--A200 1000-1999: Certificated Personnel Salaries LCFF 8,309 b. 0000--1134 1000-1999: Certificated Personnel Salaries LCFF 0 c. 0000--4310--A200 4000-4999: Books And Supplies LCFF 1,000 d. 0000--4310--A200 4000-4999: Books And Supplies LCFF 300 e. 0000--4310--A200 4000-4999: Books And Supplies LCFF 1,000
2.14 Bus transportation service for low--income students.	0001--8980 Not Applicable LCFF Supplemental 68,680	0001-8980 Not Applicable LCFF Supplemental 74,220
2.15 Implement fifth and sixth grade Student Council at Cutten. a. Advisor stipend b. Materials & supplies c. Field trips	a. 0000--1150 1000-1999: Certificated Personnel Salaries LCFF 1,000 b. 0000--4310--A200 4000-4999: Books And Supplies LCFF 750 c. 0000--5801--A200 5000-5999: Services And Other Operating Expenditures LCFF 250	a. 0000-1150 1000-1999: Certificated Personnel Salaries LCFF 0 b. 0000--4310--A200 4000-4999: Books And Supplies LCFF 0 c. 0000--5801--A200 5000-5999: Services And Other Operating Expenditures LCFF 0
2.16	a. 0001--5800 5800: Professional/Consulting Services	a. 0001-5800 5800: Professional/Consulting Services



RENEWAL AMENDMENT

This Amendment is attached to and made part of the Policy specified above. It is subject to all of the Policy provisions that do not conflict with its provisions.

Policyholder: Cutten Elementary School District
Policy No.: KHH200020
Amendment Effective Date: July 1, 2021

Policyholder and We hereby agree that the Policy and any Certificates delivered under the Blanket Accident Policy are amended as follows:

1. An Additional Policy Term is added to Page 1. This Additional Policy Term is

July 1, 2021 to July 1, 2022

Premium Guaranteed for the Additional Policy Term is \$1,062

This Premium Guarantee is subject to the *Cancellation* and *Premium Rate Change* sections of the *Administrative Provisions* of this Policy.

2. The definition of **Eligible Persons** on the **SCHEDULE OF BENEFITS** is revised to include the following:

Registered volunteers of the Policyholder.

3. The following benefits are added to the policy:

Concussion Benefit
Crisis Death Benefit
Extended Dental Benefit

4. The **ACCIDENTAL DEATH AND DISMEMBERMENT BENEFITS** under the **INDEMNITY BENEFITS** section, is deleted and replaced with the attached **ACCIDENTAL DEATH AND DISMEMBERMENT BENEFITS**.

QBE Insurance Corporation

Todd Jones, President

CUTTEN SCHOOL DISTRICT Certificated Staffing / Enrollment for 2021-2022
09/09/21

Grade Level	Classroom Teacher	Classroom Aide	1st Day Class Size	Class Size	Grade	Grade Totals	School Totals
SDC	Rice, Delaney	Khan, Aliyah Carroll, Brendan Hartridge, Catherine	10	10	SDC	10	Ridgewood Total 235
TK	Chastain, Amy	O'Kane, Taryn	10	10	TK	10	
K	Gabbert, Stacy	Cardona, Camille	16	16	Kindergarten	66	
K	Seghetti, Nadine	Filbey, Miranda	17	17			
K	Lemmon, Katrin	Thayer, Tracy	18	18			
K	Seymour, Melissa	Gutierrez, Teia	15	15			
1	Dickinson, Lori	LoBue-Deshais, Hannah	15	15			
1	Escutia, Liz	Moser, Shara	14	14	First	58	
1	Kencke, Joe	Urban, Michelle	16	16			
1	Watkins, Lindsay	Pino, Karen	13	13			
2	Filbey, Audrea	Garrett, Sage, Frasier, Lynn	21	21			
2	Hinrichs, Dani	Merz, Kayla	19	19	Second	81	
2	Rice, Suzanne	Blaisdell, Leina	20	20			
2	Richards, Mike	Kidd, Lorna	21	21			
IS-K-3	Felmlee, Jamie	Independent Study	9	9	I.S.	9	
IS SDC	Carlson, Carrie	SDC Independent Study	1	1	I.S. SDC	1	
3	Ng, Christy	Hulstrom, Gidget	20	19	Third	71	Cutten Total 321
3	Rutter, Darcie	Felmlee, Jamie	22	22			
3	Sligh, Annette	Blacketer, Kacie	8	8			
3	Watson, Harriet	Hulstrom, Mike Hoke, Heather	22	22			
4	Bradbury, Sydney	Barbee, Jennifer	23	23	Fourth	79	
4	Code, Jen	Brunton, Taunya	23	23			
4	Ibbitson, Bethany	Grazis, Sherry	22	21			
4	Sligh, Annette	Blacketer, Kacie	13	12			
5	Benbow, Tracy	Wheeler, Sharon	22	22	Fifth	89	
5	Hague, Jaime Hassler, Jeanne	Ghera, Judy	22	22			
5	Wheeler, Jesse	Comas, Maria	23	22			
5	Yip, Andrea	Bartles, Allison	22	23			
6	Cook, Kaycee		21	21	Sixth	64	
6	Mitchell, Brandee	Oliveira, Virginia	21	21			
6	Nelson, Scott	Willis, Molly	22	22			
IS	Hassler, Jenne	Independent Study	15	18	I.S.	18	District Total
		Totals		556		556	556

September 2, 2021

Rebecca Reece, Board President

4182 Walnut Dr

Eureka, CA 95503

SUBJECT: 2021-2022 BUDGET REVIEW

Dear Rebecca Reece:

In accordance with Education Code sections 52070 and 42127, the Humboldt County Office of Education has reviewed the LCAP and adopted budget of the Cutten School District for fiscal year 2021-22. By statute, the adopted budget review must be completed by September 15 of each year, and the LCAP review must be completed by October 8. Based on our review, the 2021-22 LCAP and adopted budget of the Cutten School District have been **approved**.

With regard to our review of the district's LCAP, Education Code 52070 requires the county superintendent to approve the plan for each school district after determining all of the following:

- The LCAP adheres to the template adopted by the state board pursuant to Section 52064 and follows any instructions or directions for completing the template that are adopted by the state board.
- The budget for the applicable fiscal year adopted by the governing board of the school district includes expenditures sufficient to implement the specific actions and strategies included in the LCAP adopted by the governing board of the school district.
- The LCAP adheres to the expenditure requirements adopted pursuant to Section 42238.07 for funds apportioned on the basis of the number and concentration of unduplicated pupils pursuant to Sections 42238.02 and 42238.03.

Our review of the district's LCAP for 2021-22 has determined that the district is in compliance with the above criteria.

With regard to the district's adopted budget, Education Code 42127 requires the county superintendent to approve, conditionally approve, or disapprove the adopted budget for each school district after a review that includes the following:

- Determine whether the adopted budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.
- Examine the adopted budget to determine whether it complies with the standards and criteria established pursuant to Section 33127, and identify any technical corrections needed to bring the budget into compliance with those standards and criteria.
- Determine whether the adopted budget will allow the district to meet its financial obligations during the current fiscal year and is consistent with a

financial plan that will enable the district to satisfy its multiyear financial commitments.

Our review of the district's 2021-22 adopted budget and multiyear projection has determined that the district is in compliance with the above criteria.

The attached review and approval form documents communicates our observations and/or concerns with regard to your district's budget. The last page provides detailed information under the Description of Recommendations and Technical Corrections section.

The District's Adopted Budget has been analyzed in the context of the 2021-22 Adopted State Budget. The budget analysis also included a review of the expenditure sections of the LCAP. Our review is based on the budget that your district adopted, however we have referenced the effects of the State's adopted budget changes on our recommendations.

The State adopted a budget includes the increase the concentration grant component of the LCFF from 50% to 65% of the adjusted base LCFF grant, per Education Code section 42238.02. The additional funds must be expended to increase the number of staff providing direct services, which can include custodial staff. In addition, the state budget eliminates cash deferrals for fiscal year 2021-22 and the K-12 inter-year deferrals which resulted in all funds are to be distributed in August 2021.

The 2021-22 Adopted State Budget provides Prop 98 funding at \$93.7 billion for 2021-22, with \$4.5 billion deposited into the Public School System Stabilization Account (PSSSA). The biggest change in Prop 98 funding was the increase to Special Education, providing \$396.8 million in ongoing funds to the base grant (in addition to the 4.05% COLA).

We want to acknowledge and express our appreciation to the district's staff, the governing board, and the community for their continued diligence and hard work. We recognize the challenges around developing a budget and financial plan that provides for ongoing fiscal stability and advancing the goals and activities contained within your district's LCAP.

If you have any questions or concerns regarding our review process, please feel free to contact me.

Sincerely,



County Superintendent

Humboldt County Office of Education

cc: Board of Education, Cutten SD
Becky MacQuarrie, Superintendent, Cutten SD
Corey Weber, Assistant Superintendent of Business Services, HCOE

REVIEW AND APPROVAL OF FISCAL YEAR 2021-2022 FINAL ADOPTED BUDGET

TO THE GOVERNING BOARD: Cutten Elementary School District
FROM: Chris N. Hartley, Ed.D., Humboldt County Superintendent of Schools

In accordance with the provisions of Education Code (E.C.) Section 42127, we have completed our review of the final adopted budget for your district. A report on that review follows.

AN ITEM MARKED WITH AN ASTERISK (*) REQUIRES THE DISTRICT SUPERINTENDENT AND GOVERNING BOARD TO DO THE FOLLOWING BY OCTOBER 8:

- Review the comments, recommendations and/or technical corrections at a public meeting of the board, and
- Provide a written response communicating any actions taken and, if required, submit a revised budget.

1. TYPE OF APPROVAL

- The adopted budget has been approved.
- * The adopted budget has been conditionally approved. Board action and response to HCOE is required before OCTOBER 8. (See Section 8 for details).
- * The adopted budget has not been approved. (See Section 8 for details).

2. STANDARDS AND CRITERIA (E.C. 33127 and 33129)

- We accept your school district Criteria and Standards Review as complete and narrative(s) as reasonable.
- * We have made recalculations based upon updated information for the prior fiscal year. (See Section 8 for details).

3. OTHER INFORMATION (E.C. 42127(c)(2))

We are required to review and consider studies, reports, evaluations or audits that may contain information relative to the fiscal stability or distress of a school district. You have provided all such information to us and based upon our review:

- The information does not indicate other evidence of fiscal distress.
- * The information does indicate some evidence of fiscal distress. (See Section 8 for details).

4. RECOMMENDATIONS AND TECHNICAL CORRECTIONS

A. Revenue and Expenditures

- * The revenue appears to be overstated (see Section 8 for details).
- * The total expenditures appear to be understated. (See Section 8 for details).
- There appears to be a structural deficit in the general fund.
- Total available reserves appear adequate to offset this condition.
- * Total available reserves do not appear adequate to offset this condition. (See Section 8 for details).

B. Average Daily Attendance (ADA): We recommend budgeting funding guaranteed by the state based on prior year ADA. The district ADA upon which this budget is based is 614.27.

- This represents the state guaranteed level of ADA funding.
- With our prior concurrence, this level of ADA is above the state guaranteed level of funding by ___ADA (actual ADA should be monitored closely).
- * This exceeds the state guaranteed level of ADA funding by ___ ADA (See Section 8 for details).

C. Other Recommendations

- See Section 8 for details.
- * See Section 8 for details.

D. Technical Corrections

- * Other technical corrections have been made to your final adopted budget (See Section 8 for details).

5. SPECIAL RESERVES

We have completed a preliminary review of the ending unrestricted reserves for the prior year based on information available at this time as well as the unrestricted reserves for the budget year and two subsequent years. They:

- Appear to meet the state required reserves.
- * Are projected or recalculated to be below the state recommended minimum reserves as of June 30, _____. (See Section 8 for details).

6. CASH BALANCE

- Appears adequate.
- * Cash shortage appears possible in one or more months of the budget year.

7. MULTI-YEAR FINANCIAL PLAN (E.C. 42127(c)(2))

We have reviewed your board adopted multi-year budgets and found that they were based upon the following assumptions:

1st Subsequent Fiscal Year

2nd Subsequent Fiscal Year

	<u>1st Subsequent Fiscal Year</u>	<u>2nd Subsequent Fiscal Year</u>
Staffing Changes:		
Certificated	No FTE Change	No FTE Change
Classified	(1.75) FTE Change	No FTE Change
Enrollment	587	587
ADA	560.59	560.59
Unduplicated %	44.21%	45.16%
COLA %	2.48%	3.11%
GAP %	100%	100%

8. DESCRIPTION OF RECOMMENDATIONS AND TECHNICAL CORRECTIONS

SECTION NUMBER	DESCRIPTION
* ITEM REQUIRES SPECIFIC BOARD ACTION	
4C	<p><u>Facilities</u> We noted the budget contains expenditures for facility projects funded by bond proceeds. We recommend that the district closely monitor the expenditures to avoid any unintended fiscal impact to district reserves or cash.</p>
4C	<p><u>Cafeteria</u> We also noted that the Cafeteria Fund projects a deficit of \$69,365 representing 59.46% of the total annual revenue generated by the fund. Every effort should be made to mitigate the deficit as quickly as possible so that the impact on the unrestricted resources will be minimized.</p>
7	<p><u>Multi-Year Budgets</u> During our review of the multi-year budget projections, we noted that the Local Control Funding Formula (LCFF) was based on Department of Finance (DOF) projections for COLA. The LCFF includes cost-of-living (COLA) increases of 2.48% for 2022-23 and 3.11% for 2023-24. Under the revenue assumptions noted above, the multi-year budgets project deficits of \$595,764 in 2022-23 and \$352,002 in 2023-24.</p> <p>Based on the imbalance between anticipated revenues and expenditures in 2022-23 and 2023-24, the impact of negotiations and the increase in employer payroll costs, it is important that the district take a pro-active approach to mitigate any on-going deficits in the current, as well as subsequent year budgets.</p>

EXAMINED BY COUNTY SUPERINTENDENT OF SCHOOLS:

BY: Chris N. Hartley
 Chris N. Hartley, Ed.D.
 Superintendent

DATE: 9/3/2021

CH:jw

c: Board President
 District Superintendent and Business Office
 County Business Office



Cutten School District

4182 Walnut Drive,
Eureka, CA 95503
(707) 441-3900 • Fax (707) 441-3906

Superintendent/Principal
Becky MacQuarrie, EdD

CUTTEN SCHOOL DISTRICT

RESOLUTION REGARDING SUFFICIENCY OF INSTRUCTIONAL MATERIALS (In Compliance with Education Code Section 60119)

BOARD RESOLUTION No. 1022-04

On Motion of _____, seconded by _____,
the following resolution is adopted: Resolution Regarding Sufficiency of Instructional Materials.

WHEREAS, the Governing Board of the Cutten School District, in order to comply with the requirements of Education Code Section 60119 held a public hearing on September 13, 2021, which is on or before the eighth week of school and which did not take place during or immediately following school hours, and;

WHEREAS, the Governing Board provided at least 10 days' notice of the public hearing posted in at least three public places within the district that stated the time, place and purpose of the hearing, and;

WHEREAS, the Governing Board encouraged participation by parents, teachers, and members of the community in the public hearing, and;

WHEREAS, information provided at the public hearing and to the Governing Board at the public meeting detailed the extent to which textbooks and instructional materials were provided to all students, including English learners, in the district, and;

WHEREAS, the definition of "sufficient textbooks or instructional materials" means that each pupil has a textbook or instructional materials, or both, to use in class and to take home, and;

WHEREAS, sufficient textbooks and instructional materials were provided to each student, including English learners that are aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks in the following subjects:

- Mathematics:
 - McGraw Hill – My Math Program (Grades K-5) – 2014
 - McGraw Hill – California Math (Grade 6) - 2014
- Science:
 - Full Option Science System (Grades TK-6) – 2021
 - Scott Foresman (Grade 6) – 2006
 - Amplify Science (Grade K-6) (Pilot Program)

**COVID-19
Safety Plan (CSP)**

COVID-19 Prevention Program (CPP)
and
Covid-19 School Guidance Checklist

**2021-2022
Cutten Elementary School District**

Model COVID-19 Prevention Program (CPP)

This document contains information that requires font color attributes to be turned on in screen reader settings.

This is a fillable template that the employer may complete to ensure compliance with the COVID-19 Emergency Temporary Standard. Instructions in red font enclosed in brackets indicate where to enter worksite-specific information. Additional editing will be warranted, as needed, to ensure the written program is customized to actual workplace conditions and characteristics. There are four Additional Considerations at the end of the document that may need to be incorporated into the CPP, where applicable.

With some exceptions, all employers and places of employment are required to establish and implement an effective written COVID-19 Prevention Program (CPP) pursuant to an Emergency Temporary Standard in place for COVID-19 (California Code of Regulations (CCR), Title 8, section 3205(c)). Cal/OSHA has developed this model program to assist employers with creating their own unique CPP tailored to their workplace.

Employers are not required to use this program. Employers may create their own program or use another CCP template. Employers can also create a written CCP by incorporating elements of this program into their existing Injury and Illness Prevention Program (IIPP), if desired. Cal/OHA encourages employers to engage with employees in the design, implementation and evolution of their COVID-19 Prevention Program.

Using this model alone does not ensure compliance with the emergency temporary standard. To use this model program effectively, the person(s) responsible for implementing the CPP should carefully review:

- All of the elements that may be required in the following CCR, Title 8 sections:
 - 3205, COVID-19 Prevention
 - 3205.1, Multiple COVID-19 Infection and COVID-19 Outbreaks
 - 3205.2, Major COVID-19 Outbreaks
 - 3205.3, Prevention in Employer-Provided Housing
 - 3205.4, COVID-19 Prevention in Employer-Provided Transportation to and from Work
 - The four **Additional Considerations** provided at the end of this program to see if they are applicable to your workplace.
- The additional guidance materials available at www.dir.ca.gov/dosh/coronavirus/



COVID-19 Prevention Program (CPP) for Cutten Elementary School District

This CPP is designed to control exposures to the SARS-CoV-2 virus that may occur in our workplace.

Date: December 19, 2020

Authority and Responsibility

Becky MacQuarrie, Superintendent, has overall authority and responsibility for implementing the provisions of this CPP in our workplace. In addition, all managers and supervisors are responsible for implementing and maintaining the CPP in their assigned work areas and for ensuring employees receive answers to questions about the program in a language they understand.

All employees are responsible for using safe work practices, following all directives, policies and procedures, and assisting in maintaining a safe work environment.

Identification and Evaluation of COVID-19 Hazards

We will implement the following in our workplace:

- Conduct workplace-specific evaluations using the **Appendix A: Identification of COVID-19 Hazards** form.
- Evaluate employees' potential workplace exposures to all persons at, or who may enter, our workplace.
- Review applicable orders and general and industry-specific guidance from the State of California, Cal/OSHA, and the local health department related to COVID-19 hazards and prevention.
- Evaluate existing COVID-19 prevention controls in our workplace and the need for different or additional controls.
- Conduct periodic inspections using the **Appendix B: COVID-19 Inspections form** as needed to identify unhealthy conditions, work practices, and work procedures related to COVID-19 and to ensure compliance with our COVID-19 policies and procedures.

Employee participation

Employees and their authorized employees' representatives are encouraged to participate in the identification and evaluation of COVID-19 hazards by: **attending mandatory trainings**

- What is COVID-19 and how is it spread
- Signs and symptoms of COVID-19
- When to seek medical attention if not feeling well
- Prevention of the spread of COVID-19 if you are sick
- Physical and social distancing guidelines
- Importance of washing hands with soap and water or use of hand sanitizer if soap and water are not readily available.
- Reminders and methods to avoid touching eyes, nose and mouth
- Coughing and sneezing etiquette
- Safely using cleansers and disinfectants

Employee screening

We screen our employees by: Staff coming onsite do a self-health check of Covid-19 symptoms.

Unsafe or unhealthy work conditions, practices or procedures will be documented on the **Appendix B: COVID-19 Inspections** form, and corrected in a timely manner based on the severity of the hazards, as

follows:

- The severity of the hazard will be assessed, and correction time frames assigned, accordingly.
- Individuals are identified as being responsible for timely correction.
- Follow-up measures are taken to ensure timely correction.

	Student or Staff with:	Action	Communication
1	<p>COVID-19 Symptoms (e.g., fever, cough, loss of taste or smell, difficulty breathing)</p> <p>Symptom Screening: Per CA School Sector <u>Specific Guidelines</u></p>	<p>Send home</p> <p>Recommend testing (If positive, see #3, if negative, see #4)</p> <p>School/classroom remain open</p>	No Action needed
2	<p>Close contact (†) with a confirmed COVID- 19 case</p>	<p>Unvaccinated: quarantine for 10 days if you have been in close contact (within 6 feet of someone for a cumulative total of 15 minutes or more over a 24-hour period) with someone who has COVID-19, unless you have been fully vaccinated. Option to quarantine at school if the person takes a COVID-19 test twice a week for 10 days after exposure (no extracurriculars).</p> <p>Vaccinated: People who are fully vaccinated do NOT need to quarantine after contact with someone who had COVID-19 unless they have symptoms. However, fully vaccinated people should get tested 3-5 days after their exposure.</p> <p>Call home and determine quarantine at home or in school</p> <p>Quarantine 10 days from last exposure</p> <p>School/classroom remain open</p>	<p>Consider school community notification of a known contact</p>
3	<p>Confirmed COVID-19 case infection</p>	<p>Notify the local public health department</p> <p>Isolate case and exclude from school for 10 days from symptom onset or test date.</p> <p>Identify contacts (within 6 feet of someone for a cumulative total of 15 minutes or more over a 24-hour period), quarantine & exclude exposed contacts (for 14 days after the last date the case was present at school while infectious. Option to quarantine at school if the person takes a COVID-19 test twice a week for 10 days after exposure (no extracurriculars).</p> <p>Disinfection and cleaning of classroom and primary spaces where case spent significant time</p> <p>School/classroom remains open</p>	<p>School community notification of a known case</p>

4	Tests negative after symptoms	At least 24 hours have passed since resolution of fever without the use of fever-reducing medications; AND Other symptoms have improved.	Consider school community notification if prior awareness of testing
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(†) A contact is defined as a person who is <6 feet from a case for >15 minutes. In some school situations, it may be difficult to determine whether individuals have met this criterion and an entire cohort, classroom, or other group may need to be considered exposed, particularly if people have spent time together indoors.

(††) A cohort is a stable group with fixed membership that stays together for all courses and activities (e.g., lunch, recess, etc.) and avoids contact with other persons or cohorts.

Control of COVID-19 Hazards

Physical Distancing

Physical distancing is an effective method that can help stop or slow the spread of an infectious disease by limiting the contact between people. For COVID-19, the recommended distance is at least 6 feet. To help prevent the spread of respiratory disease, employees should avoid close contact with people who are sick.

Each site will have a plan in place to ensure social distancing at their location. The plan may include, but is not limited to the following:

- Implementing flexible work hours by rotating or staggering shifts to limit the number of employees on site at the same time
- Increasing physical space between employees by modifying the workspace.
- Avoiding shared work spaces (desks, offices, and cubicles) and work items (phones, computers, other work tools, and equipment) when possible. Cleaning once a day as recommended by the CDC and OSHA.
- Increasing physical space between employees and public by offering video conferencing, implementing physical distancing when in person, and meeting outside when available.
- Using signs, tape marks, or other visual cues on the floor, place 6 feet apart, to indicate where to sit when eating unmasked.
- Close or limited access to common areas where employees are likely to congregate and interact.
- Delivering services and holding meetings remotely by phone, video or internet.
- Using physical distancing (3-6ft) apart in classrooms and during meetings when possible.
- Limiting any unnecessary travel with passenger(s) from one site to another in work vehicles and personal employee vehicles.
- Eliminating all non-essential and non-related services, such as entertainment activities.
- Using videoconferencing or teleconferencing when possible, for work-related meetings and gatherings.
- Canceling, adjusting, or postponing large work-related meetings or gatherings that can only occur in-person in accordance with state and local regulations and guidance.
- When videoconferencing or teleconferencing is not possible, holding meetings in open, well-ventilated spaces continuing to maintain a distance of 3- 6 feet apart and wear cloth face coverings.

Employees will also be asked to practice social distancing outdoors including, but not limited to the following:

- When working in sports fields, playgrounds, assembly areas, and/or other outdoor areas
- Before starting the work shift
- After the work shift
- Coming and going from vehicles

- Entering, working and exiting physical buildings or other structures
- During breaks and lunch periods

Individuals will be kept as far apart as possible when there are situations where six feet of physical distancing cannot be achieved.

Face Coverings

We provide clean, undamaged face coverings and ensure they are properly worn by employees over the nose and mouth when indoors, and outdoors. Mask can be removed when eating and sitting six feet or more away from another person, including non-employees, and where required by orders from the California Department of Public Health (CDPH) or local health department. Extra face coverings are kept stocked and distributed **as needed**.

The use of cloth face coverings, masks, or face shields is reinforced. **When a non-employee is encountered that is not wearing a face mask, the employee requests that the individual put a face mask on, and/or offers a clean, unused face mask. If an issue arises, the administrator is notified.** Face coverings are most essential when physical distancing is not practicable.

- All staff must wear cloth face coverings unless Cal/OSHA standards require respiratory protection.
- Food service workers and staff in routine contact with the public (e.g., front office) must use gloves and facial coverings.
- Students in TK through sixth grade are required to wear face coverings inside and outside of the classroom, except when eating and taking mask breaks at least six feet apart.
- Students and staff should be frequently reminded not to touch the face covering and to wash their hands frequently.
- Information should be provided to all staff and families in the school community on proper use, removal and washing of cloth face coverings.

The following are exceptions to the use of face coverings in our workplace:

- When an employee is alone in a room.
- While eating and drinking at the workplace, provided employees are at least six feet apart and outside air supply to the area, if indoors, has been maximized to the extent possible.
- Employees wearing respiratory protection in accordance with CCR Title 8 section 5144 or other safety orders.
- Employees who cannot wear face coverings due to a medical or mental health condition or disability, or who are hearing-impaired or communicating with a hearing-impaired person. Alternatives will be considered on a case-by-case basis.
- Specific tasks that cannot feasibly be performed with a face covering, where employees will be kept at least six feet apart.

Any employee not wearing a face covering, face shield with a drape or other effective alternative, or respiratory protection, for any reason, shall be at least six feet apart from all other persons unless the unmasked employee is tested at least twice weekly for COVID-19.

Engineering controls

We implement the following measures for situations where we cannot maintain at least six feet between individuals: **solid partitions, masks, face shields, shortened exposure time, and ample ventilation are implemented where we cannot maintain at least six feet between individuals.**

We maximize, to the extent feasible, the quantity of outside air for our buildings with mechanical or natural ventilation systems by:

- When the outside air needs to be minimized due to other hazards, such as heat and wildfire smoke,

the District will consider a temporary school closure.

- The ventilation systems are serviced regularly. They have been adjusted to provide the maximum outside air input. Air purifiers have been installed in every classroom. Spare high-efficiency filters have been purchased ahead of the need for replacement.
- The District has begun the process of updating and improving the HVAC systems in some of the older classrooms. Meanwhile, heaters are not used when there is more than one person in the room.

Cleaning and disinfecting

Cutten School District has implemented the following cleaning and disinfection measures for frequently touched surfaces and objects in the workplace. This includes, but is not limited to, classroom technology devices, containers, counters, tables, desks, chairs, benches, door handles, knobs, drinking fountains, refrigerators, vending machines, portable restroom and bathroom surfaces, automobiles, and buses – inside and out, and trash cans.

The process of disinfecting includes providing disinfecting products, that are EPA approved for use against the virus that causes COVID-19 and following the manufacturer's instructions for all cleaning and disinfection products (e.g., safety requirements, PPE, concentration, contact time.)

Coronaviruses on surfaces and objects naturally die within hours to days. Warmer temperatures and exposure to sunlight will reduce the time the virus survives on surfaces and objects. Normal routine cleaning with soap and water removes germs and dirt from surfaces. It lowers the risk of spreading COVID-19 infection.

Disinfectants kill germs on surfaces after cleaning, that can further lower the risk of spreading infection. Employees will need to follow the district's approved disinfecting products and procedures when using disinfectants. Disinfecting procedures include:

- When no people with confirmed or suspected COVID-19 are known to have been in a space, cleaning once a day is usually enough to sufficiently remove virus that may be on surfaces and help maintain a healthy facility. Areas that are in a shared spaces in high traffic areas will be cleaned daily and disinfected as needed.
- Store and use disinfectants in a responsible and appropriate manner according to the label.
- Keep all disinfectants out of the reach of children. Disinfectants should typically not be applied on items used by children, especially any items that children might put in their mouths. Many disinfectants are toxic when swallowed.
- Do not overuse or stockpile disinfectants or other supplies.
- Always wear gloves appropriate for the chemicals being used when you are cleaning and disinfecting. Additional personal protective equipment (PPE) may be needed based on setting and product.
- Areas unoccupied for 7 or more days need only routine cleaning.
- Outdoor areas generally require normal routine cleaning and do not require disinfection.

Electronics

For electronics, such as tablets, touch screens, keyboards, remote controls, and ATM machines:

- Consider putting a wipeable cover on electronics.
- Follow manufacturer's instruction for cleaning and disinfecting.
- If no guidance, use alcohol-based wipes or sprays containing at least 70% alcohol. Dry surface thoroughly.

Should we have a COVID-19 case in our workplace, we will implement the following procedures:

- Close off areas used by the sick person.

- Clean and disinfect all areas used by the sick person, such as offices, bathrooms, common areas, shared electronic equipment like tablets, touch screens, keyboards, remote controls.
- Always wash immediately after removing gloves and after contact with a sick person.
- Continue routine cleaning and disinfection

Shared tools, equipment and personal protective equipment (PPE)

PPE must not be shared, e.g., gloves, goggles and face shields.

Items that employees come in regular physical contact with, such as phones, headsets, desks, keyboards, writing materials, instruments and tools must also not be shared, to the extent feasible should be cleaned daily.

Sharing of vehicles will be minimized to the extent feasible, and high-touch points (for example, steering wheel, door handles, seatbelt buckles, armrests, shifter, etc.) will be disinfected between users.

Hand sanitizing

In order to implement effective hand sanitizing procedures, we adhere to the following:

Hand hygiene procedures include the use of alcohol-based hand rubs and hand washing with soap and water. Washing hands with soap and water is the best way to get rid of germs in most situations, and it's one of the most effective ways to prevent the spread of germs. If soap and water are not readily available, use an alcohol-based hand sanitizer (containing at least 60% alcohol).

Properly hand wash with soap and water by:

- Wet hands first with water (avoid using hot water).
- Apply soap to hands.
- Rub hands vigorously for at least 15 seconds, covering all surfaces of hands and fingers.
- Rinse hands with water and dry thoroughly with paper towel.
- Use paper towel to turn off water faucet.

Alcohol-based hand rub is an ideal method for decontaminating hands, except when hands are visibly soiled (e.g., dirt, blood, body fluids), and may not remove harmful chemicals from hands like pesticides and heavy metals, in which case soap and water should be used. Hand hygiene stations should be strategically placed to ensure easy access.

Using Alcohol-based Hand Rub (follow manufacturer's directions):

- Dispense the recommended volume of product;
- Apply product to the palm of one hand; and
- Rub hands together, covering all surfaces of hands and fingers until they are dry (no rinsing is required), this should take around 20 seconds.

Handwashing facilities will be maintained to provide adequate supply of hand washing soap and paper towels.

Personal protective equipment (PPE) used to control employees' exposure to COVID-19

We evaluate the need for PPE (such as gloves, goggles, and face shields) as required by CCR Title 8, section 3380, and provide such PPE as needed.

When it comes to respiratory protection, we evaluate the need in accordance with CCR Title 8 section 5144 when the physical distancing requirements are not feasible or maintained. **The District follows section 3205(c)(E) for details on required respirator and eye protection use.**

We provide and ensure use of eye protection and respiratory protection in accordance with section 5144 when employees are exposed to procedures that may aerosolize potentially infectious material such as saliva or respiratory tract fluids. [Delete if not applicable to your workplace.]

Investigating and Responding to COVID-19 Cases

This will be accomplished by using the **Appendix C: Investigating COVID-19 Cases** form.

Employees who had potential COVID-19 exposure in our workplace will be:

- Offered COVID-19 testing at no cost during their working hours.
- The information on benefits described in Training and Instruction, and Exclusion of COVID-19 Cases, below, will be provided to them.

System for Communicating

Our goal is to ensure that we have effective two-way communication with our employees, in a form they can readily understand, and that it includes the following information:

- That employees should report by telephone call COVID-19 symptoms and possible hazards to their site administrator
- That employees can report symptoms and hazards without fear of reprisal.
- Our procedures or policies for accommodating employees with medical or other conditions that put them at increased risk of severe COVID-19 illness.
- Where testing is not required, how employees can access COVID-19 testing.
- In the event we are required to provide testing because of a workplace exposure or outbreak, we will communicate the plan for providing testing and inform affected employees of the reason for the testing and the possible consequences of a positive test.
- Information about COVID-19 hazards employees (including other employers and individuals in contact with our workplace) may be exposed to, what is being done to control those hazards, and our COVID-19 policies and procedures.

Training and Instruction

We will provide effective training and instruction that includes:

- Our COVID-19 policies and procedures to protect employees from COVID-19 hazards.
- Information regarding COVID-19-related benefits to which the employee may be entitled under applicable federal, state, or local laws.
- The fact that:
 - COVID-19 is an infectious disease that can be spread through the air.
 - COVID-19 may be transmitted when a person touches a contaminated object and then touches their eyes, nose, or mouth.
 - An infectious person may have no symptoms.
- Methods of physical distancing of at least six feet and the importance of combining physical distancing with the wearing of face coverings.
- The fact that particles containing the virus can travel more than six feet, especially indoors, so physical distancing must be combined with other controls, including face coverings and hand hygiene, to be effective.
- The importance of frequent hand washing with soap and water for at least 20 seconds and using hand sanitizer when employees do not have immediate access to a sink or hand washing facility, and that hand sanitizer does not work if the hands are soiled.
- Proper use of face coverings and the fact that face coverings are not respiratory protective equipment - face coverings are intended to primarily protect other individuals from the wearer of the face covering.

- COVID-19 symptoms, and the importance of obtaining a COVID-19 test and not coming to work if the employee has COVID-19 symptoms.

Exclusion of COVID-19 Cases

Where we have a COVID-19 case in our workplace, we will limit transmission by:

- Ensuring that COVID-19 cases are excluded from the workplace until our return-to-work requirements are met.
- Excluding employees with COVID-19 exposure (within 6 feet of a positive case for 15 or more minutes) from the workplace for 10 days after the last known COVID-19 exposure to a COVID-19 case.
- Continuing and maintaining an employee's earnings, seniority, and all other employee rights and benefits whenever we've demonstrated that the COVID-19 exposure is work related. This will be accomplished by employer-provided employee sick leave benefits where permitted by law and when not covered by workers' compensation.
- Providing employees at the time of exclusion with information on available benefits.

Reporting, Recordkeeping, and Access

It is our policy to:

- Report information about COVID-19 cases at our workplace to the local health department whenever required by law, and provide any related information requested by the local health department.
- Report immediately to Cal/OSHA any COVID-19-related serious illnesses or death, as defined under CCR Title 8 section 330(h), of an employee occurring in our place of employment or in connection with any employment.
- Maintain records of the steps taken to implement our written COVID-19 Prevention Program in accordance with CCR Title 8 section 3203(b).
- Make our written COVID-19 Prevention Program available at the workplace to employees, authorized employee representatives, and to representatives of Cal/OSHA immediately upon request.
- Use the Appendix C: Investigating COVID-19 Cases form to keep a record of and track all COVID-19 cases. The information will be made available to employees, authorized employee representatives, or as otherwise required by law, with personal identifying information removed.

Return-to-Work Criteria

- COVID-19 cases with COVID-19 symptoms will not return to work until all the following have occurred:
 - At least 24 hours have passed since a fever of 100.4 or higher has resolved without the use of fever-reducing medications.
 - COVID-19 symptoms have improved.
 - At least 10 days have passed since COVID-19 symptoms first appeared.
- COVID-19 cases who tested positive but never developed COVID-19 symptoms will not return to work until a minimum of 10 days have passed since the date of specimen collection of their first positive COVID-19 test.
- A negative COVID-19 test will not be required for an employee to return to work.
- If an order to isolate or quarantine an employee is issued by a local or state health official, the employee will not return to work until the period of isolation or quarantine is completed or the order is

lifted. If no period was specified, then the period will be 10 days from the time the order to isolate was effective, or 10 days from the time the order to quarantine was effective.

Becky MacQuarrie, Superintendent

Appendix B: COVID-19 Inspections

Date: _____

Name of person conducting the inspection: _____

Work location evaluated: _____

Exposure Controls	Status	Person Assigned to Correct	Date Corrected
Engineering			
Barriers/partitions			
Ventilation (amount of fresh air and filtration maximized)			
Additional room air filtration			
Window mechanisms			
Touchless thermometers			
Administrative			
Physical distancing – signs and markers			
Surface cleaning and disinfection (frequently enough and adequate supplies)			
Hand washing facilities (adequate numbers and supplies)			
Disinfecting and hand sanitizing solutions being used according to manufacturer instructions			
Removal of shared materials and supplies			
Personal Protective Equipment			
Face coverings (cleaned sufficiently often)			
Gloves			
Face shields/goggles			
Respiratory protection			

Appendix C: Investigating COVID-19 Cases

All personal identifying information of COVID-19 cases or symptoms will be kept confidential. All COVID-19 testing, or related medical services provided by us will be provided in a manner that ensures the confidentiality of employees, with the exception of unredacted information on COVID-19 cases that will be provided immediately upon request to the local health department, CDPH, Cal/OSHA, the National Institute for Occupational Safety and Health (NIOSH), or as otherwise required by law.

All employees' medical records will also be kept confidential and not disclosed or reported without the employee's express written consent to any person within or outside the workplace, with the following exceptions: (1) Unredacted medical records provided to the local health department, CDPH, Cal/OSHA, NIOSH, or as otherwise required by law immediately upon request; and (2) Records that do not contain individually identifiable medical information or from which individually identifiable medical information has been removed.

Date: _____

Name of person conducting the investigation: _____

Employee (or non-employee*) name:		Occupation (if non-employee, why they were in the workplace):	
Location where employee worked (or non-employee was present in the workplace):		Date investigation was initiated:	
Was COVID-19 test offered?		Name(s) of staff involved in the investigation:	
Date and time the COVID-19 case was last present in the workplace:		Date of the positive or negative test and/or diagnosis:	
Date the case first had one or more COVID-19 symptoms:		Information received regarding COVID-19 test results and onset of symptoms (attach documentation):	
Results of the evaluation of the COVID-19 case and all locations at the workplace that may have been visited by the COVID-19 case during the high-risk exposure period, and who may have been exposed (attach additional information):			

Notice given (within one business day, in a way that does not reveal any personal identifying information of the COVID-19 case) of the potential COVID-19 exposure to:			
All employees who may have had COVID-19 exposure and their authorized representatives.	Date:		
	Names of employees that were notified:		
Independent contractors and other employers present at the workplace during the high-risk exposure period.	Date:		
	Names of individuals that were notified:		
What were the workplace conditions that could have contributed to the risk of COVID-19 exposure?		What could be done to reduce exposure to COVID-19?	
Was local health department notified?		Date:	

*Should an employer be made aware of a non-employee infection source COVID-19 status.

Additional Consideration #1

Multiple COVID-19 Infections and COVID-19 Outbreaks

The following procedures will be followed if either school site is identified by a local health department as the location of a COVID-19 outbreak, or there are three or more COVID-19 cases in either school within a 14-day period. See section 3205.1 for details.

This section of CPP will stay in effect until there are no new COVID-19 cases detected in our workplace for a 14-day period.

COVID-19 Testing

- We will provide COVID-19 testing to all employees in our exposed workplace except for employees who were not present during the period of an outbreak identified by a local health department or the relevant 14-day period. COVID-19 testing will be provided at no cost to employees during employees' working hours.
- COVID-19 testing consists of the following:
 - All employees in our exposed workplace will be immediately tested and then tested again one week later. Negative COVID-19 test results of employees with COVID-19 exposure will not impact the duration of any quarantine period required by, or orders issued by, the local health department.
 - After the first two COVID-19 tests, we will continue to provide COVID-19 testing of employees who remain at the workplace at least once per week, or more frequently if recommended by the local health department, until there are no new COVID-19 cases detected in our workplace for a 14-day period.
 - We will provide additional testing when deemed necessary by Cal/OSHA.

Exclusion of COVID-19 Cases

We will ensure COVID-19 cases and employees who had COVID-19 exposure are excluded from the workplace in accordance with our CPP **Exclusion of COVID-19 Cases** and **Return to Work Criteria** requirements, and local health officer orders if applicable.

Investigation of Workplace COVID-19 Illness

We will immediately investigate and determine possible workplace-related factors that contributed to the COVID-19 outbreak in accordance with our CPP **Investigating and Responding to COVID-19 Cases**.

COVID-19 Investigation, Review and Hazard Correction

In addition to our CPP **Identification and Evaluation of COVID-19 Hazards** and **Correction of COVID-19 Hazards**, we will immediately perform a review of potentially relevant COVID-19 policies, procedures, and controls and implement changes as needed to prevent further spread of COVID-19.

The investigation and review will be documented and include:

- Investigation of new or unabated COVID-19 hazards including:
 - Our leave policies and practices and whether employees are discouraged from remaining home when sick.
 - Our COVID-19 testing policies.
 - Insufficient outdoor air.
 - Insufficient air filtration.
 - Lack of physical distancing.
- Updating the review:
 - Every thirty days that the outbreak continues.
 - In response to new information or to new or previously unrecognized COVID-19 hazards.

Additional Consideration #2

Major COVID-19 Outbreaks

The following procedures will be followed if either school site experiences 20 or more COVID-19 cases within a 30-day period. Reference section 3205.2 for details.

This section of CPP will stay in effect until there are no new COVID-19 cases detected in our workplace for a 14-day period.

COVID-19 Testing

We will provide twice a week COVID-19 testing, or more frequently if recommended by the local health department, to all employees present at our exposed workplace during the relevant 30-day period(s) and who remain at the workplace. COVID-19 testing will be provided at no cost to employees during employees' working hours.

Exclusion of COVID-19 Cases

We will ensure COVID-19 cases and employees with COVID-19 exposure are excluded from the workplace in accordance with our CPP **Exclusion of COVID-19 Cases** and **Return to Work Criteria**, and any relevant local health department orders.

Investigation of Workplace COVID-19 Illnesses

We will comply with the requirements of our CPP **Investigating and Responding to COVID-19 Cases**.

COVID-19 Hazard Correction

In addition to the requirements of our CPP **Correction of COVID-19 Hazards**, we will take the following actions:

- In buildings or structures with mechanical ventilation, we will filter recirculated air with Minimum Efficiency Reporting Value (MERV) 13 or higher efficiency filters if compatible with the ventilation system. If MERV-13 or higher filters are not compatible with the ventilation system, we will use filters with the highest compatible filtering efficiency. We will also evaluate whether portable or mounted High Efficiency Particulate Air (HEPA) filtration units, or other air cleaning systems would reduce the risk of transmission and implement their use to the degree feasible.
- We will determine the need for a respiratory protection program or changes to an existing respiratory protection program under CCR Title 8 section 5144 to address COVID-19 hazards.
- We will evaluate whether to halt some or all operations at our workplace until COVID-19 hazards have been corrected
- Implement any other control measures deemed necessary by Cal/OSHA.

Notifications to the Local Health Department

We will comply with the requirements of our **Multiple COVID-19 Infections** and **COVID-19 Outbreaks-Notifications to the Local Health Department**.

Appendix D: COVID-19 training will be documented through the completion record maintained by Keenan & Associates.

- When otherwise necessary.
- Implementing changes to reduce the transmission of COVID-19 based on the investigation and review. We will consider:
 - Moving indoor tasks outdoors or having them performed remotely.
 - Increasing outdoor air supply when work is done indoors.
 - Improving air filtration.
 - Increasing physical distancing as much as possible.
 - Respiratory protection.
 - [describe other applicable controls].

Notifications to the Local Health Department

- Immediately, but no longer than 48 hours after learning of three or more COVID-19 cases in our workplace, we will contact the local health department for guidance on preventing the further spread of COVID-19 within the workplace.
- We will provide to the local health department the total number of COVID-19 cases and for each COVID-19 case, the name, contact information, occupation, workplace location, business address, the hospitalization and/or fatality status, and North American Industry Classification System code of the workplace of the COVID-19 case, and any other information requested by the local health department. We will continue to give notice to the local health department of any subsequent COVID-19 cases at our workplace.