Siskiyou County Board of Education
Regular Meeting, Wednesday, December 15, 2021 –2:00 p.m.
Siskiyou County Office of Education

Consistent with AB 361 and Government Code section 54953, and subsequent board action, this meeting will be offered remotely. Members of the public may access the meeting using the following information:

To join this meeting by Zoom, click on the link below:
https://us02web.zoom.us/j/88357818472?pwd=WjRtWUM2S21BakY3d3NUd20zZUkrUT09

To join this meeting by telephone:
1-669- 900-9128

Meeting ID: 883 5781 8472
Password: 817859

In compliance with the Americans with Disabilities Act, the Siskiyou County Board of Education will make available to the public who has a disability, any needed modification or accommodation in order for that person to participate in the public meeting. Contact the Siskiyou County Office of Education at 530-842-8400 at least one (1) week prior to the scheduled meeting.

A G E N D A

1.0 Call to Order — **Enos**

2.0 Flag Salute — **Enos**

3.0 Public Comment — **Enos**
Hearing of persons desiring to address the Board or present petitions. Presentations not on the agenda will be limited to five minutes. The Board is prohibited by law from taking action on any item presented if it is not listed on the agenda.

4.0 Regular Agenda

4.01 Findings Regarding Teleconferencing — **Action**
Pursuant to Board Resolution 21-22-03 (adopted October 11, 2021), consider adopting findings that current circumstances meet the requirements of Assembly Bill 361 (1) current state of emergency is ongoing, and (2) meeting in person would present imminent risks to the health or safety of attendees.

4.02 Approval of Minutes — **Action**
Approval of November 17, 2021, meeting minutes.

4.03 Organization of County Board of Education — **Action**
- Election of Officers for 2022
- Announcement of Clerk
- Set 2022 Board Meeting Time and Dates

4.04	**CSBA Region 2 Delegate Nomination** Nominations for CSBA Region 2 Delegate.	**Action**
4.05	**Golden Eagle Charter School Annual Certification** Request for approval of Golden Eagle Charter School Annual Certification 2020-2021.	**Action**
4.06	**Northern United Siskiyou Charter School Annual Certification** Request for approval of the Northern United Siskiyou Charter School Annual Certification 2020-2021.	**Action**
4.07	**Educator Effectiveness Plan** Request for approval of the Educator Effectiveness Plan.	**Action**
4.08	**Credential Registration** Credentials granted by the Commission on Teacher Credentialing will be submitted for registration.	**Action**
4.09	**Preschool Continued Funding Application** Request for approval of the Preschool Continued Funding Application.	**Action**
4.10	**Forest Reserve Allocation** Request for approval of the 2021/2022 Forest Reserve Allocation.	**Action**
4.11	**SCOE Financial Report** The 2019/2020 SCOE Financial Report will be presented as an Information item.	**Information**
5.0	**Board Comments**	**Discussion/Information**
6.0	**Superintendent's Report**	**Walters/Information**
7.0	**Items for Next Agenda**	**Enos**
8.0	**Adjournment**	**Enos/Action**

Posted: *12/10/2021*
Note: *Copies of the agenda and backup materials may be reviewed and downloaded at the Siskiyou County Office of Education website at* Siskiyou County Board of Education / County Board of Education Meeting Packets (siskiyoucoe.net) http://www.siskiyoucoe.net/Page/670 *Copies of the agenda and backup materials, may be reviewed at the Siskiyou County Office of Education during the hours of 8 a.m. to 5 p.m., Monday through Friday; excluding holidays.*

Siskiyou County Board of Education Meeting
Regular Meeting, Monday, November 17, 2021
Siskiyou County Office of Education

Meeting Minutes

Members Present
William Enos, President
John Bennett, Vice President
Sherry Crawford
Brenda Duchi
Len Foreman

Members Absent
Brandon Fawaz
Michelle O'Gorman

Call to Order
Dr. Enos called the meeting to order at approximately 2:04 p.m.

Public Hearing
Dr. Enos called the public hearing to order at 2:04 p.m. Mrs. Debbie Medeiros provided an overview of the plan for the Educator Effectiveness Block Grant, one-time funding for county offices of education, school districts, charter schools, and state special schools for professional learning for teachers, administrators, paraprofessionals who work with pupils, and classified staff who interact with pupils. There was no public comment. The hearing was closed at 2:08 p.m.

Public Comment
There was no public comment.

Findings Regarding Teleconferencing
In response to the COVID-19 Pandemic, Governor Newsom signed AB 361 into law, permitting public agencies to continue conducting meetings remotely in specific circumstances. On October 11, 2021, the Siskiyou County Board of Education adopted Resolution 21-22-03 Authorizing Use of Remote Teleconferencing Provisions Pursuant to AB 361 and Government Code § 54953. Mrs. Crawford moved that current circumstances meet the requirements of Assembly Bill 361 (1) current state of emergency is ongoing, and (2) meeting in person would present imminent risks to the health or safety of attendees. Mr. Foreman seconded. All in favor. Motion carried.

Approval of Minutes
Mrs. Duchi moved to approve the minutes of the October 20, 2021 meeting. Mr. Bennett seconded. All in favor. Motion carried.

Credential Registration
Mrs. Crawford moved to approve the Credentials presented for registration. Mr. Bennett seconded. All in favor. Motion carried.

Resolution 21-22-04
Pursuant to Article XIIB of the California Constitution, the County Board is required to establish 2020-2021 Gann Limits for the Siskiyou County Board of Education. Mr. Bennett moved to approve Resolution 21-22-04 as presented. Mr. Foreman seconded. All in favor. Motion carried.

Resolution 21-22-05
Pursuant to Article XIIB of the California Constitution, the County Board is required to establish the estimated 2021-2022 Gann Limits for the Siskiyou County Office of Education. Mrs. Crawford moved to approve Resolution 21-22-05 as presented. Mrs. Duchi seconded. All in favor. Motion carried.

Resolution 21-22 -06
Mrs. Duchi moved to approve Resolution 21-22-06 appointing Mrs. Kathy Harris as Official Representative and Mrs. Sarah as Official Alternate for the Siskiyou County Office of Education to attend the Northeastern Joint Powers Authority meetings. Mrs. Crawford seconded. All in favor. Motion carried.

Board Comments
- Mrs. Duchi and Mrs. Crawford plan to attend the CSBA Annual Education Conference in San Diego.
- Mrs. Duchi shared information about Habitat for Humanity Giving Tuesday scheduled for December 3 from 6:00 a.m. to 8:00 p.m.

Superintendents Report
- The Siskiyou County Committee on School District Organization will meet on December 15 to vote on the reduction of Grenada Elementary School Board membership from five to three without the requirement of an election.
- Mr. Walters discussed the passage of the Infrastructure Bill.
- Mr. Walters has asked Mr. Tom Gauthier of Lozano Smith to discuss COVID-19 Legal Issues for Schools with the district superintendents and their board presidents on November 30. Mr. Walters invited the county board members to attend the meeting.
- The FCMAT Business Services Review was presented to the district superintendents and county board members on November 9. Mr. Walters stated that SCOE is using the FCMAT review as a starting point and moving forward with the recommendations and suggestions.

Items for the Next Agenda
- Forest Reserve Allocation

Adjournment
The meeting was adjourned at approximately 2:43 p.m. The next county board meeting will be held at 2:00 p.m. on December 15, 2021.

_____ _____
Kermith R. Walters, County Superintendent Dr. William N. Enos, Board President

_____ Initials _____ Date Approved

2022 Proposed County Board Dates

January 19
February 16
March 16
April 20
May 18
June 21
June 22
July 20
August 24
September 21 *(evening meeting)*
October 19
November 16
December 14

California School Boards Association

IF NOMINATING, BOARD ACTION REQUIRED

DEADLINE for NOMINATIONS & BIOSKETCHES: Friday, January 7, 2022

October 29, 2021

MEMORANDUM

To: CSBA Member County Boards of Education in Even-Numbered Regions
From: Dr. Susan Heredia, CSBA President
Re: Elected CSBA Regional County Delegate & CCBE Board of Directors Call for Nominations

Nominations are being accepted until Friday, January 7, 2022 for election to the California School Boards Association's Delegate Assembly (DA) for terms beginning April 1, 2022 and ending March 31, 2024. The following DA County seats are up for election in 2022:

Region 2 – Modoc, Siskiyou, Trinity, Shasta, Lassen, and Plumas – Brenda Duchi (Siskiyou COE)
Region 4 – Glenn, Tehama, Butte, Colusa, Sutter, Yuba, Nevada, Placer, Sierra – David Patterson (Placer COE)
Region 6 – Yolo, Sacramento, Alpine, El Dorado, Mono - VACANT
Region 8 – San Joaquin, Amador, Calaveras, Tuolumne, Stanislaus, and Merced – Juliana Feriani (Tuolumne COE)
Region 10 – Madera, Mariposa, and Fresno – Marcy Masumoto (Fresno COE)
Region 12 – Tulare and Kern Counties – VACANT
Region 16 – Inyo and San Bernardino Counties – Laura Mancha (San Bernardino COE)
Region 18 – Riverside and Imperial Counties – Victor Jaime (Imperial COE)

In addition to serving on CSBA's Delegate Assembly, the regional county Delegates comprise the California County Boards of Education's (CCBE) Board of Directors. Pursuant to CCBE's Bylaws, CCBE Directors are elected through CSBA's Regional County Delegate election process. Please see the attached memorandum from CCBE President Rick Shea for more information about CCBE's election process.

Nominations and biographical sketch forms for CSBA's Delegate Assembly are being accepted until **Friday, January 7, 2022**. The nomination process is as follows:

- Only CSBA member county boards of education may nominate a board member for the County Delegate seat in their region; nominee's county board must be a member of CSBA
- Nominating board must submit a separate Nomination Form for each person nominated.
- All nominees must submit a one-page, single-sided, biographical sketch form. An optional one-page, one-sided résumé may be submitted. Late submissions cannot be accepted. Please submit required documents using one of the following methods:

  - E-mail to nominations@csba.org by 11:59 p.m., Jan. 7, 2022, OR
  - Fax to (916) 371-3407 by 11:59 p.m., Jan. 7, 2022, OR
  - Postmarked by U.S.P.S. no later than Fri., January 7, 2022

All the documents related to the nomination process are being provided online only. The forms, as well as information about the Delegate Assembly, may be downloaded from CSBA's website: www.csba.org/ElectiontoDA. For your reference in 2022, the DA dates are May 21-22 in Sacramento and Nov 29-30 in San Diego.

Please do not hesitate to contact us at nominations@csba.org should you have questions. Thank you.

October 29, 2021

MEMORANDUM

TO: CCBE and CSBA Member County Boards of Education

FROM: Rick Shea, CCBE President

SUBJECT: 2022 County CCBE Board of Directors/ CSBA Delegate Assembly Election

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Enclosed is the nomination material for election of CCBE Board of Directors from your region. Each CCBE-elected Director also acts as a representative to the CSBA Delegate Assembly.

CCBE is a statewide organization that is a section of CSBA and partners with it in providing educational leadership serving the unique needs of all county boards of education in California. Through advocacy, training, mentoring, marketing and communications, CCBE's mission is to serve and represent the county boards of education community by strengthening and promoting local governance, and enabling county boards to help every student succeed. It is the dynamic network of members dedicated to maximizing education opportunities for all.

CCBE Directors establish the vision, mission, and goals for CCBE, and ensure that activities and programs remain focused on those goals and the issues identified in CCBE's policies. The CCBE Directors serves an organization that is dedicated to advancing equity and knowledge in the education community, by being engaged and tenacious champions for education. Each board member, also referred to as Regional Director, represents all county board members in their CCBE region and sits on the CSBA Delegate Assembly. As such, individuals who are committed and involved in providing educational leadership are needed to fill this important role.

For CCBE, the Directors' roles and responsibilities include:

- Adopt CCBE's budget, policy platform, bylaws and standing rules;
- Act as the conduit for communication between CCBE and county board members;
- Aid county board members in two-way communications with their local school districts;
- Select and endorse a candidate for the CSBA Director-at-Large, County position;
- Support and participate in CCBE's and CSBA's activities and events.

Directors are required to attend at least three CCBE Board of Directors meetings each year. In 2022, the first meeting is scheduled on May 21st following CSBA's Delegate Assembly meeting in Sacramento, the second meeting will precede CCBE's Annual Conference on September 11th, and the third meeting is scheduled on December 1st following CSBA's Delegate Assembly in San Diego. Each Director is also required to attend all CSBA Delegates Assembly meetings,

For further information about CCBE, please go to www.theccbe.org or contact CCBE staff, at ccbe@csba.org. Thank you.

Regional County Delegate & CCBE Board of Directors Nomination Form for 2022 Election

TO BE COMPLETED BY THE NOMINATING BOARD

Deadline: Friday, January 7, 2022 | No late submissions accepted

This form is required. Please submit this Nomination Form via e-mail to nominations@csba.org no later than 11:59 p.m. on January 7, 2022. Forms may also be submitted via mail, to CSBA's Executive Office, at 3251 Beacon Blvd., West Sacramento, CA 95691, with a postmark of no later than January 7, 2022. It is the candidate's responsibility to confirm that CSBA has received nomination materials prior to the deadline.

CSBA Region/subregion # _____

See "CSBA REGION INDEX FOR DISTRICTS & COES"

The Board of Education of the _____

(*Nominating COE or County USD)*

voted to nominate _____**. The nominee is a member of the**

(*Nominee)*

_____**which is a member of the**

(*Nominee's Board)*

California School Boards Association and the California County Boards of Education (CCBE).

_____ _____

Board Clerk or Board Secretary (signature) *Date*

_____

Board Clerk or Board Secretary (print name)

ONLY ONE NOMINEE PER NOMINATION FORM

Regional County Delegate & CCBE Board of Directors Biographical Sketch Form for 2022 Election

Deadline: Friday, January 7, 2022 | No late submissions accepted

This form is required. An optional, one-page, single-sided, résumé may also be submitted. Do not state "see résumé." Do not re-type this form. It is the candidate's responsibility to confirm that CSBA has received nomination materials prior to the deadline. Please submit completed form via e-mail to nominations@csba.org by no later than by no later than 11:59 p.m. on January 7, 2022. Forms may also be submitted via mail, to CSBA's Executive Office, at 3251 Beacon Blvd., West Sacramento, CA 95691, with a postmark of no later than January 7, 2022.

Your signature indicates your consent to have your name placed on the ballot to serve as a CSBA Delegate and as a member of the California County Boards of Education (CCBE), if elected.

Signature: _____ **Date:** _____

Name: _____ **CSBA Region & subregion #:** _____

District or COE: _____ **Years on board:** _____

Profession: _____ **Contact Number (☐ Cell ☐ Home ☐ Bus.):** _____

Primary E-mail: _____

Are you an incumbent Delegate? ☐ Yes ☐ No **If yes, year you became Delegate:** _____

Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly.

Please describe your activities and involvement on your local board, community, and/or CSBA.

What do you see as the biggest challenge facing governing boards and how can CSBA help address it?

Delegate Assembly
Important Dates

2022 Delegate Assembly Election

Friday, January 7: Deadline for Nomination Forms and Biographical Sketch Forms

Tuesday, February 1: Ballots sent to member boards

Tuesday, March 15: Deadline for ballots to be sent back to CSBA

By Thursday, March 31: Ballots will be counted

Friday, April 1: First day of new 2-year term for Delegates elected in 2022

2022 Delegate Assembly Meeting Dates

Saturday – Sunday, May 21 - 22
(scheduled to occur in Sacramento)

Tuesday – Wednesday, November 30 - December 1
(scheduled to occur in San Diego)

DELEGATE ASSEMBLY ROSTER with terms (Updated 10/7/2021)
= District or COE appointment

REGION 1 – *4 Delegates (4 elected)*
Director: Frank Magarino (Del Norte County USD)

Subregion 1-A (Del Norte, Humboldt)
Donald McArthur (Del Norte County USD), 2023
Lisa Ollivier (Eureka City Schools), 2022
Subregion 1-B (Lake, Mendocino)
Tyler Nelson (Ukiah USD), 2022
Region 1 County
Melissa Kinsel (Lake COE), 2023

REGION 2 – *4 Delegates (4 elected)*
Director: Sherry Crawford (Siskiyou COE)

Subregion 2-A (Modoc, Siskiyou, Trinity)
Gregg Gunkel (Siskiyou Union HSD), 2023
Subregion 2-B (Shasta)
Bruce Ross (Redding SD), 2023
Subregion 2-C (Lassen, Plumas)
Leslie Edlund (Plumas County & USD), 2022
Region 2 County
Brenda Duchi (Siskiyou COE), 2022

REGION 3 – *8 Delegates (8 elected)*
Director: A.C. (Tony) Ubalde (Vallejo City USD)

Subregion 3-A (Sonoma)
Jeremy Brott (Bennett Valley Union SD), 2022
Omar Medina (Santa Rosa City SD), 2023
Subregion 3-B (Napa)
David Gracia (Napa Valley USD), 2023
Subregion 3-C (Solano)
Diane Ferrucci (Benicia USD), 2023
Ralph Gross (Vallejo City USD), 2022
David Isom (Fairfield-Suisun USD), 2023
Subregion 3-D (Marin)
Gina Daly (San Rafael City Schools), 2022
Region 3 County
Dana Dean (Solano COE), 2023

REGION 4 – *8 Delegates (8 elected)*
Director: Renee Nash (Eureka Union SD)

Subregion 4-A (Glenn, Tehama)
Vacant, 2022
Subregion 4-B (Butte)
Sharon Nilsson (Oroville City ESD), 2023
Subregion 4-C (Colusa, Sutter, Yuba)
Talwinder Chetra (Live Oaks USD), 2022
Doug Criddle (Marysville Joint USD), 2023
Subregion 4-D (Nevada, Placer, Sierra)
Julann Brown (Auburn Union ESD), 2023
Alisa Fong (Roseville City SD), 2023
Rachelle Price (Rocklin USD), 2022
Region 4 County
David Patterson (Placer COE), 2022
Delegate-at-Large
Mike Walsh (Butte COE)

REGION 5 – *10 Delegates (7 elected/3 appointed*)*
Director: Alisa MacAvoy (Redwood City ESD)

Subregion 5-A (San Francisco)
Jenny Lam (San Francisco County USD)*, 2023
Faauuga Moliga (San Francisco County USD)*, 2023
Vacant (San Francisco County USD)*, 2022
Subregion 5-B (San Mateo)
Noelia Corzo (San Mateo-Foster City SD), 2022
Carrie Du Bois (Sequoia Union HSD), 2023
Clayton Koo (Jefferson ESD), 2022
Gregory Land (San Mateo Union HSD), 2023
Sophia Layne (Cabrillo USD), 2022
Daina Lujan (South San Francisco USD), 2023
Region 5 County
Beverly Gerard (San Mateo COE), 2023

REGION 6 – *18 Delegates (11 elected/7 appointed*)*
Director: Darrel Woo (Sacramento City USD)

Subregion 6-A (Yolo)
Jackie Wong (Washington USD), 2022
Subregion 6-B (Sacramento)
Beth Albiani (Elk Grove USD)*, 2023
Nancy Chaires Espinoza (Elk Grove USD)*, 2022
Christopher Clark (Folsom-Cordova USD), 2022
Pam Costa (San Juan USD)*, 2023
Craig DeLuz (Robla ESD), 2022
Leticia Garcia (Sacramento City USD), 2023
Lisa Kaplan (Natomas USD), 2023
Kelly Kelley (Center Joint USD), 2023
Mike McKibbin (San Juan USD)*, 2022
Chinua Rhodes (Sacramento City USD), 2023
Edward Short (Folsom-Cordova USD), 2023
Vacant (Sacramento City USD)*, 2022
Vacant (Sacramento City USD)*, 2023
Vacant (Twin Rivers USD)*, 2023
Subregion 6-C (Alpine, El Dorado, Mono)
Misty diVittorio (Placerville Union ESD), 2022
Suzanna George (Rescue Union ESD), 2023
Region 6 County
Vacant, 2022

REGION 7 – *18 Delegates (14 elected/4 appointed*)*
Director: Yolanda Peña Mendrek (Liberty Union HSD)

Subregion 7-A (Contra Costa)
Thuy DaoJensen (Brentwood Union SD), 2023
Rachel Hurd (San Ramon Valley USD)*, 2022
Meredith Meade (Lafayette SD), 2023
Marina Ramos (John Swett USD), 2022
Mary Rocha (Antioch USD), 2022
Pauline Rivera Allred (Liberty Union HSD), 2022
Richard Severy (Moraga ESD), 2023

Subregion 7-B (Alameda)
James Aguilar (San Leandro USD), 2022
Desrie Campbell (Fremont USD)*, 2023
Dianne Jones (Fremont USD), 2023
Lance Nishihira (New Haven USD), 2022
Diana Prola (San Leandro USD), 2023
Monique Tate (San Leandro USD), 2022
Anne White (Livermore Valley Joint USD), 2022
Gary Yee (Oakland USD)*, 2022
Sara Prada (Hayward USD), 2023
Clifford Thompson (Oakland USD)*, 2023
Region 7 County
Annette Lewis (Contra Costa COE), 2023

REGION 8 – *14 Delegates (12 elected/2 appointed*)*
Director: Stephen Schluer (Manteca USD)

Subregion 8-A (San Joaquin)
Eric Duncan (Manteca USD), 2022
Kathy Howe (Manteca USD), 2022
Cecilia Mendez (Stockton USD)*, 2022
George Neely (Lodi USD), 2023
Christopher (Kit) Oase (Ripon USD), 2023
Jenny Van De Pol (Lincoln USD), 2022
Raymond C. Zulueta Jr. (Stockton USD)*, 2023
Subregion 8-B (Amador, Calaveras, Tuolumne)
Sherri Reusche (Calaveras USD), 2023
Subregion 8-C (Stanislaus)
Faye Lane (Ceres USD), 2022
Cynthia (Cindi) Lindsey (Sylvan Union ESD), 2023
Paul Wallace (Neman-Crows Landing USD), 2023
Subregion 8-D (Merced)
Jessee Espinosa (Merced City SD), 2023
Vacant, 2022
Region 8 County
Juliana Feriani (Tuolumne COE), 2022
****Delegate-at-Large***
Cindy Marks (Modesto City Schools)

REGION 9 – *8 Delegates (8 elected)*
Director: Tami Gunther (Atascadero USD)

Subregion 9-A (San Benito, Santa Cruz)
Phil Rodriquez (Soquel Union ESD), 2023
Roger Snyder (Scotts Valley USD), 2022
Deborah Tracy-Proulx (Santa Cruz City Schools), 2022
Subregion 9-B (Monterey)
Adrian Ayala (North Monterey County USD), 2022
David Kong (Greenfield Union SD), 2023
Subregion 9-C (San Luis Obispo)
Mark Buchman (San Luis Coastal USD), 2022
Vicki Meagher (Lucia Mar USD), 2023
Region 9 County
John McPherson (Monterey COE), 2023
****Delegate-at-Large***
Chris Ungar (San Luis Coastal USD)

REGION 10 – *14 Delegates (10 elected/4 appointed°)*
Director: Kathy Spate (Caruthers USD)

Subregion10-A (Madera, Mariposa)
Barbara Bigelow (Chawanakee USD), 2023
Subregion10-B (Fresno)
Daniel Babshoff (Kerman USD), 2023
Darrell Carter (Washington USD), 2022
Phillip Cervantes (Central USD), 2022
Naindeep Singh Chann (Central USD), 2023
Gilbert Coelho (Firebaugh-Las Deltas USD), 2022
Valerie Davis (Fresno USD)*, 2023
David DeFrank (Clovis USD)*, 2023
William (Bill) Johnson (Clay Jt. ESD), 2023
Elizabeth Sandoval (Clovis USD)*, 2022
Keshia Thomas (Fresno USD)*, 2022
G. Brandon Vang (Sanger USD), 2023
Subregion10-C (Kings)
Mark Pescatore (Lemoore Union ESD), 2022
Region 10 County
Marcy Masumoto (Fresno COE), 2022

REGION 11 – *9 Delegates (9 elected)*
Director: Sabrena Rodriguez (Ventura USD)

Subregion 11-A (Santa Barbara)
Wendy Sims-Moten (Santa Barbara USD), 2022
Luz Reyes-Martin (Goleta Union SD), 2023
Subregion 11-B (Ventura)
Matthew Almaraz (Ventura USD), 2023
Darlene Bruno (Hueneme SD), 2022
Efrain Cazares (Oceanview SD), 2022
Debra Cordes (Oxnard SD), 2022
Lauren Gill (Conejo Valley USD), 2022
Jeri Mead (Santa Paula USD), 2023
Region 11 County
Rachel Ulrich (Ventura COE), 2023

REGION 12 – *13 Delegates (11 elected/2 appointed°)*
Director: Bill Farris (Sierra Sands USD)

Subregion 12-A (Tulare)
Peter Lara (Porterville USD), 2022
Felipe Martinez (Porterville USD), 2023
Cathy Mederos (Tulare Joint Union HSD), 2023
Vacant, 2022
Subregion 12-B (Kern)
Pamela (Pam) Baugher (Bakersfield City SD), 2023
Cynthia Brakeman (Kern HSD)*, 2022
Pamela Jacobsen (Standard SD), 2022
Tim Johnson (Sierra Sands USD), 2023
David Manriquez (Kern HSD)*, 2023
Geri Rivera (Arvin Union SD), 2023
Lillian Tafoya (Bakersfield City SD), 2022
Keith Wolaridge (Panama-Buena Vista Union SD), 2023
Region 12 County
Vacant, 2022

REGION 15 – *24 Delegates (17 elected/7 appointed*)*
Director: Meg Cutuli (Los Alamitos USD)

County: Orange
Alfonso Alvarez (Santa Ana USD)*, 2022
Lauren Brooks (Irvine USD), 2022
Carrie Buck (Placentia-Yorba Linda USD), 2022
Judy Bullockus (Capistrano USD)*, 2023
Bonnie Castrey (Huntington Beach Union HSD), 2023
Lynn Davis (Tustin USD), 2022
Jackie Filbeck (Anaheim ESD), 2023
Carrie Flanders (Brea Olinda USD), 2023
Karin Freeman (Placentia-Yorba Linda USD), 2023
Ira Glasky (Irvine USD)*, 2022
Diana Hill (Los Alamitos USD), 2023
Al Jabbar (Anaheim Un. HSD), 2023
Candice Kern (Cypress ESD), 2022
Martha McNicholas (Capistrano USD)*, 2022
Charlene Metoyer (Newport-Mesa USD), 2023
Arturo Montez (Centralia ESD), 2023
Theresa (Terri) Rocco (Garden Grove USD)*, 2023
Lan Nguyen (Garden Grove USD)*, 2022
Annemarie Randle-Trejo (Anaheim Union HSD), 2022
Rigo Rodriguez (Santa Ana USD)*, 2023
Michael Simons (Huntington Beach Union HSD), 2022
Suzie Swartz (Saddleback Valley USD), 2023
Sharon Wallin (Irvine USD), 2022
Region 15 County
Rebecca Gomez (Orange COE), 2023
****Delegates-at-Large***
Marilyn Buchi (Fullerton Joint Union HSD)
Susan Henry (Huntington Beach Union HSD)

REGION 16 – *18 Delegates (14 elected/4 appointed*)*
Director: Karen Gray (Silver Valley USD)

Subregion 16-A (Inyo)
Susan Patton (Lone Pine USD), 2023
Subregion 16-B (San Bernardino)
Joe Armendarez (Fontana USD)*, 2022
Christina Cameron-Otero (Needles USD), 2022
Tom Courtney (Lucerne Valley USD), 2023
Barbara Dew (Victor Valley Union HSD), 2022
Gwen Dowdy-Rodgers (San Bernardino City USD)*, 2023
Barbara Flores (San Bernardino City USD), 2022
Cindy Gardner (Rim of the World USD), 2022
Shari Megaw (Chaffey Joint Union HSD), 2023
James O'Neill, (Redlands USD), 2022
Adam Perez (Fontana USD)*, 2023
Wilson So (Apple Valley USD), 2022
Gabriel Stine (Victor ESD), 2023
Eric Swanson (Hesperia USD), 2023
Mondi Taylor (Etiwanda SD), 2023
Kathy Thompson (Central ESD), 2023
Scott Wyatt (San Bernardino City USD)*, 2022
Region 16 County
Laura Mancha (San Bernardino COE), 2022

REGION 17 – *23 Delegates (17 elected/6 appointed*)*
Director: Debra Schade (Solana Beach ESD)

County: San Diego
Richard Barrera (San Diego USD)*, 2023
Sabrina Bazzo (San Diego USD)*, 2023
Maria Betancourt-Castaneda (National SD), 2022
Kate Bishop (Chula Vista ESD), 2023
Leslie Bunker (Chula Vista ESD), 2023
Eleanor Evans (Oceanside USD), 2022
Humberto Gurmilan (San Ysidro SD), 2022
Andrew Hayes (Lakeside Union SD), 2023
Claudine Jones (Carlsbad USD), 2022
Melissa Krogh (Warner USD), 2023
Michael McQuary (San Diego USD)*, 2022
Gee Wah Mok (Del Mar Union SD), 2022
Tamara Otero (Cajon Valley Union SD), 2022
Darshana Patel (Poway USD)*, 2023
Dawn Perfect (Ramona USD), 2023
Barbara Ryan (Santee SD), 2023
Elva Salinas (Grossmont Union HSD), 2022
Nicholas Segura (Sweetwater Union HSD)*, 2022
Arturo Solis (Sweetwater Union HSD)*, 2023
Marla Strich (Encinitas Union ESD), 2022
Cipriano Vargas, (Vista USD), 2022
Katrina Young (San Dieguito Union HSD), 2023
Region 17 County
Guadalupe Gonzalez (San Diego COE), 2023

REGION 18 – *21 Delegates (16 elected/5 appointed*)*
Director: Wendy Jonathan (Desert Sands USD)

Subregion 18-A (Riverside)
Kathy Allavie (Riverside USD)*, 2023
Heidi Matthies-Dodd (Lake Elsinore USD), 2022
Angelov Farooq (Riverside USD)*, 2022
Robert Garcia (Jurupa USD), 2023
Madonna Gerrell (Palm Springs USD), 2023
Virniecia Green-Jordan (Perris ESD), 2022
Sandy Hinkson (Temecula Valley USD), 2023
Cleveland Johnson (Moreno Valley USD)*, 2023
Marla Kirkland (Val Verde USD), 2022
Elizabeth Marroquin (Corona-Norco USD)*, 2022
David Nelissen (Perris Union HSD), 2022
Gerard Reller (Romoland ESD), 2023
David Sanchez (Beaumont USD), 2023
Victor Scavarda (Hemet USD), 2022
Kris Thomasian (Murrieta Valley USD), 2023
Lizeth Vega (Alvord USD), 2022
Mary Ybarra (Corona-Norco USD)*, 2023
Subregion 18-B (Imperial)
Diahna Garcia-Ruiz (Central Union HSD), 2022
Gil Rebollar (Brawley ESD), 2023
Tony Sandoval (Heber ESD), 2023
Region 18 County
Victor Jaime (Imperial COE), 2022
****Delegate-at-Large***
Jesus Holguin (Moreno Valley USD)

REGION 20 – *12 Delegates (11 elected/1 appointed*)*
Director: Albert Gonzalez (Santa Clara USD)

County: Santa Clara
Teresa Castellanos (San Jose USD)*, 2023
Lorena Chavez (East Side Union HSD), 2022
Danielle Cohen (Campbell Union SD), 2023
Devon Conley (Mountain View Whisman SD), 2023
Van Le (Eastside Union HSD), 2023
Jodi Muirhead (Santa Clara USD), 2022
Mary Patterson (Morgan Hill USD), 2022
Andres Quintero (Alum Rock Union ESD), 2022
George Sanchez (Franklin-McKinley ESD), 2023
Bridget Watson (Sunnyvale SD), 2023
Fiona Walter (Mountain View Los Altos HSD), 2023
Region 20 County
Rosemary Kamei (Santa Clara COE), 2022

REGION 21 – 7 *Delegates (7 appointed*)*
Director: Scott Schmerelson (Los Angeles USD)

County: Los Angeles
Mónica Garcia (Los Angeles USD)*, 2022
Jackie Goldberg (Los Angeles USD)*, 2022
Kelly Gonez (Los Angeles USD)*, 2022
George McKenna (Los Angeles USD)*, 2022
Nick Melvoin (Los Angeles USD)*, 2022
Tanya Ortiz Franklin (Los Angeles USD)*, 2022
Region 21 County
Monte Perez (Los Angeles COE), *2022

REGION 22 – *6 Delegates (6 elected)*
Director: Nancy Smith (Palmdale SD)

Los Angeles County: North Los Angeles
Julie Bookman (Eastside Union SD), 2022
Steven DeMarzio (Westside Union ESD), 2022
Keith Giles (Lancaster ESD), 2022
Cherise Moore (William S. Hart Union HSD), 2023
Christopher Trunkey (Saugus Union SD), 2023
Sharon Vega (Palmdale ESD), 2023

REGION 23 – *11 Delegates (11 elected)*
Director: Helen Hall (Walnut Valley USD)

Los Angeles County: San Gabriel Valley & East Los Angeles
Subregion 23-A
Vacant, 2023
Jennifer Freemon (Glendale USD), 2023
Gregory Krikorian (Glendale USD), 2022
Gary Scott (San Gabriel USD), 2022
Subregion 23-B
Florencio Briones (El Monte Union HSD), 2023
Adam Carranza (Mountain View ESD), 2023
Elizabeth Rivas (El Monte City SD), 2022
Subregion 23-C
Cory Ellenson (Glendora USD), 2022
Steven Llanusa (Claremont USD), 2022
Christina Lucero (Baldwin Park USD), 2023
Eileen Miranda Jimenez (West Covina USD), 2023

REGION 24 – *14 Delegates (12 elected/2 Appointed*)*
Director: Leighton Anderson (Whittier Union HSD)

Los Angeles County: Southwest Crescent
Jan Baird (South Whittier ESD), 2023
Maggie Bove-LaMonica (Hermosa Beach City ESD), 2022
Carolyn Castillo (El Rancho USD), 2023
Diana Craighead (Long Beach USD)*,2022
Yesenia Cuarenta (Paramount USD), 2023
Jennifer De Baca Sandoval (Whittier City ESD), 2023
Jeremy Gerson (Torrance USD), 2022
Sylvia Macias (South Whittier ESD), 2022
Karen Morrison (Norwalk-La Mirada USD), 2022
Harunobu (H. Ernie) Nishii (ABC USD), 2023
Nicholas Otto (Long Beach USD)*, 2023
Ann Phillips (Lawndale ESD), 2022
Jorge Tirado (Norwalk-La Mirada USD), 2023
Vacant, 2022

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Albany USD	07	B
Alexander Valley Union ESD	03	A
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Alisal Union SD	09	B
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Alpaugh USD	12	A
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Alta Loma ESD	16	B
Alta Vista ESD	12	A
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Alview-Dairyland Union ESD	10	A
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Antioch USD	07	A
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Arcadia USD	23	A
Arcata ESD	01	A
Arcohe Union ESD	06	B
Armona Union ESD	10	C
Aromas-San Juan USD	09	A
Arvin Union SD	12	B
Atascadero USD	09	C
Atwater ESD	08	D
Auburn Union ESD	04	D
Azusa USD	23	C
Baker Valley USD	16	B
Bakersfield City ESD	12	B
Baldwin Park USD	23	C
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Ballard SD	11	A
Ballico-Cressey ESD	08	D
Bangor Union ESD	04	B
Banning USD	18	A
Banta ESD	08	A
Barstow USD	16	B
Bass Lake Joint Union ESD	10	A
Bassett USD	23	C
Bayshore ESD	05	B
Bear Valley USD	16	B
Beardsley ESD	12	B
Beaumont USD	18	A
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Belleview ESD	08	B
Bellevue Union SD	03	A
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Benicia USD	03	C
Bennett Valley Union SD	03	A
Berkeley USD	07	B
Berryessa Union SD	20	
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Big Creek ESD	10	B
Big Lagoon Union ESD	01	A
Big Oak Flat-Groveland USD	08	B
Big Pine USD	16	A
Big Springs Union ESD	02	A
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Blake ESD	12	B
Blochman Union ESD	11	A
Blue Lake Union ESD	01	A
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Brittan ESD	04	C
Browns ESD	04	C
Buckeye Union ESD	06	C
Buellton Union ESD	11	A
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Buena Vista ESD	12	A
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Calexico USD	18	B
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Calipatria USD	18	B
Calistoga Joint USD	03	B
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Camino Union ESD	06	C
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Camptonville Union ESD	04	C
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Carmel USD	09	B
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Castle Rock Union ESD	02	B
Castro Valley USD	07	B
Cayucos ESD	09	C
Center USD	06	B
Centinela Valley Union HSD	24	
Central ESD	16	B
Central Union ESD	10	C
Central Union HSD	18	B
Central USD	10	B
Centralia ESD	15	
Ceres USD	08	C
Chaffey Joint Union HSD	16	B
Charter Oak USD	23	C
Chatom Union SD	08	C
Chawanakee USD	10	A
Chicago Park ESD	04	D
Chico USD	04	B
Chino Valley USD	16	B
Chowchilla ESD	10	A
Chowchilla Union HSD	10	A
Chualar Union SD	09	B
Chula Vista ESD	17	
Cienega Union ESD	09	A
Cinnabar ESD	03	A
Claremont USD	23	C
Clay Joint ESD	10	B
Clear Creek ESD	04	D
Cloverdale USD	03	A
Clovis USD	10	B
Coachella Valley USD	18	A
Coalinga-Huron USD	10	B
Coast USD	09	C
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Coffee Creek ESD	02	A
Cold Spring ESD	11	A
Colfax ESD	04	D
College ESD	11	A
Colton Joint USD	16	B
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Columbia ESD	02	B
Columbia Union SD	08	B
Columbine ESD	12	A
Colusa COE	04	C
Colusa USD	04	C
Compton USD	24	
Conejo Valley USD	11	B
Contra Costa COE	07	A
Corcoran Joint USD	10	C
Corning Union ESD	04	A
Corning Union HSD	04	A
Coronado USD	17	
Corona-Norco USD	18	A
Cotati-Rohnert Park USD	03	A
Cottonwood Union SD	02	B
Covina-Valley USD	23	C
Cucamonga SD	16	B
Cuddeback Union ESD	01	A
Culver City USD	24	
Cupertino Union SD	20	
Curtis Creek ESD	08	B
Cutler-Orosi Joint USD	12	A
Cutten ESD	01	A
Cuyama Joint USD	11	A
Cypress ESD	15	
Davis Joint USD	06	A
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Dehesa SD	17	
Del Mar Union SD	17	
Del Norte County & USD	01	A
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Delhi USD	08	D
Delphic ESD	02	A
Denair USD	08	C
Desert Center USD	18	A
Desert Sands USD	18	A
Di Giorgio ESD	12	B
Dinuba USD	12	A
Dixon USD	03	C
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Ducor Union ESD	12	A
Dunham ESD	03	A
Dunsmuir ESD	02	A
Dunsmuir Joint Union HSD	02	A
Durham USD	04	B
Earlimart ESD	12	A
East Nicolaus Joint Union HSD	04	C
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Eastern Sierra USD	06	C
Eastside Union SD	22	
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El Dorado Union HSD	06	C
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El Monte Union HSD	23	B
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El Segundo USD	24	
El Tejon USD	12	B
Elk Grove USD	06	B
Elk Hills ESD	12	B
Elverta Joint ESD	06	B
Emery USD	07	B
Empire Union SD	08	C
Encinitas Union ESD	17	
Enterprise ESD	02	B
Escalon USD	08	A
Escondido Union HSD	17	
Escondido Union SD	17	
Esparto USD	06	A
Etiwanda ESD	16	B
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Evergreen ESD	20	
Evergreen Union ESD	04	A
Exeter USD	12	A
Fairfax ESD	12	B
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Fall River Joint USD	02	B
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Farmersville USD	12	A
Ferndale USD	01	A
Fieldbrook ESD	01	A
Fillmore USD	11	B
Firebaugh-Las Deltas USD	10	B
Flournoy Union ESD	04	A
Folsom-Cordova USD	06	B
Fontana USD	16	B
Foresthill Union ESD	04	D
Forestville Union ESD	03	A
Forks of Salmon ESD	02	A
Fort Bragg USD	01	B
Fort Ross ESD	03	A
Fort Sage USD	02	C
Fortuna ESD	01	A
Fortuna Union HSD	01	A
Fountain Valley ESD	15	
Fowler USD	10	B
Franklin ESD	04	C
Franklin-McKinley ESD	20	
Fremont Union HSD	20	
Fremont USD	07	B
French Gulch-Whiskeytown ESD	02	B
Freshwater ESD	01	A
Fresno COE	10	B
Fresno USD	10	B
Fruitvale ESD	12	B
Fullerton Joint Union HSD	15	
Fullerton SD	15	
Galt Joint Union ESD	06	B
Galt Joint Union HSD	06	B
Garden Grove USD	15	
Garfield ESD	01	A
Garvey ESD	23	A
Gateway USD	02	B
Gazelle Union ESD	02	A
General Shafter ESD	12	B
Gerber Union ESD	04	A
Geyserville USD	03	A
Gilroy USD	20	
Glendale USD	23	A
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Gold Trail Union SD	06	C
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Golden Valley USD	10	A
Goleta Union ESD	11	A
Gonzales USD	09	B
Gorman Joint SD	22	
Grant ESD	02	B
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Gravenstein Union ESD	03	A
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Guadalupe Union ESD	11	A
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Gustine USD	08	D
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Happy Camp Union ESD	02	A
Happy Valley ESD	09	A
Happy Valley Union ESD	02	B
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Hilmar USD	08	D
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Hope ESD	11	A
Horicon ESD	03	A
Hornbrook ESD	02	A
Hot Springs ESD	12	A
Howell Mountain ESD	03	B
Hueneme ESD	11	B
Hughes-Elizabeth Lakes Union SD	22	
Hughson USD	08	C
Humboldt COE	01	A
Huntington Beach City ESD	15	
Huntington Beach Union HSD	15	
Hydesville ESD	01	A
Igo-Ono-Platina Union ESD	02	B
Imperial COE	18	B
Imperial USD	18	B
Imperial Valley ROP	18	B
Indian Diggings ESD	06	C
Indian Springs ESD	02	B
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Inyo COE	16	A
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Island Union ESD	10	C
Jacoby Creek ESD	01	A
Jamestown ESD	08	B
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Kelseyville USD	01	B
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Keyes Union ESD	08	C
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Kings River-Hardwick Union ESD	10	C
Kingsburg Elementary Charter SD	10	B
Kingsburg Joint Union HSD	10	B
Kirkwood ESD	04	A
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Kneeland ESD	01	A
Knights Ferry ESD	08	C
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Konocti USD	01	B
La Canada USD	23	A
La Habra City ESD	15	
La Honda-Pescadero USD	05	B
La Mesa-Spring Valley SD	17	
Lafayette ESD	07	A
Laguna Beach USD	15	
Laguna Joint ESD	03	D
Lagunita ESD	09	B
Lagunitas ESD	03	D
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Lancaster ESD	22	
Larkspur-Corte Madera SD	03	D
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Laytonville USD	01	B
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Lemoore Union ESD	10	C
Lemoore Union HSD	10	C
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Lewiston ESD	02	A
Liberty ESD	03	A
Liberty ESD	12	A
Liberty Union HSD	07	A
Lincoln USD	08	A
Linden USD	08	A
Lindsay USD	12	A
Linns Valley-Poso Flat Union ESD	12	B
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Little Shasta ESD	02	A
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Loleta Union ESD	01	A
Loma Prieta Joint Union ESD	20	
Lompoc USD	11	A
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Los Altos ESD	20	
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Los Angeles USD	21	
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Lucerne ESD	01	B
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Magnolia Union ESD	18	B
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Manchester Union ESD	01	B
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Manteca USD	08	A
Manzanita ESD	04	B
Maple Creek ESD	01	A
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Marcum-Illinois Union ESD	04	C
Maricopa USD	12	B
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Mark Twain Union ESD	08	B
Mark West Union SD	03	A
Martinez USD	07	A
Marysville Joint USD	04	C
Mattole USD	01	A
Maxwell USD	04	C
McCabe Union ESD	18	B
McCloud Union ESD	02	A
McFarland USD	12	B
McKinleyville Union ESD	01	A
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Merced City ESD	08	D
Merced COE	08	D
Merced River Union ESD	08	D
Merced Union HSD	08	D
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Monte Rio Union ESD	03	A
Montebello USD	23	B
Montecito Union SD	11	A
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Moreno Valley USD	18	A
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Mountain Valley USD	02	A
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Mountain View Whisman SD	20	
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Mt. Shasta Union SD	02	A
Mulberry ESD	18	B
Mupu ESD	11	B
Muroc Joint USD	12	B
Murrieta Valley USD	18	A
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Napa Valley USD	03	B
National SD	17	
Natomas USD	06	B
Needles USD	16	B
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Nevada COE	04	D
Nevada Joint Union HSD	04	D
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New Hope ESD	08	A
New Jerusalem ESD	08	A
Newark USD	07	B
Newcastle ESD	04	D
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Newman-Crows Landing USD	08	C
Newport-Mesa USD	15	
Nicasio SD	03	D
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North Monterey County USD	09	B
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Northern Humboldt Union HSD	01	A
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Novato USD	03	D
Nuestro ESD	04	C
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Oak Grove Union SD	03	A
Oak Park USD	11	B
Oak Run ESD	02	B
Oak Valley Union ESD	12	A
Oak View Union ESD	08	A
Oakdale Joint USD	08	C
Oakland USD	07	B
Oakley Union ESD	07	A
Ocean View SD	15	
Ocean View SD	11	B
Oceanside USD	17	
Ojai USD	11	B
Old Adobe Union SD	03	A
Ontario-Montclair SD	16	B
Orange Center SD	10	B
Orange COE	15	
Orange USD	15	
Orchard ESD	20	
Orcutt Union ESD	11	A
Orick ESD	01	A
Orinda Union ESD	07	A
Orland USD	04	A
Oro Grande ESD	16	B
Oroville City ESD	04	B
Oroville Union HSD	04	B
Outside Creek ESD	12	A
Owens Valley USD	16	A
Oxnard SD	11	B
Oxnard Union HSD	11	B
Pacheco Union ESD	02	B
Pacific ESD	09	A
Pacific Grove USD	09	B
Pacific Union ESD	01	A
Pacific Union ESD	10	B
Pacifica SD	05	B
Pajaro Valley USD	09	A
Palermo Union ESD	04	B
Palm Springs USD	18	A
Palmdale SD	22	

Alphabetical Index of School Districts and Corresponding CSBA Region Number

Palo Alto USD	20	
Palo Verde Union ESD	12	A
Palo Verde USD	18	A
Palos Verdes Peninsula USD	24	
Panama-Buena Vista Union SD	12	B
Panoche ESD	09	A
Paradise ESD	08	C
Paradise USD	04	B
Paramount USD	24	
Parlier USD	10	B
Pasadena USD	23	A
Paso Robles Joint USD	09	C
Patterson Joint USD	08	C
Peninsula Union ESD	01	A
Penn Valley Union ESD	04	D
Perris ESD	18	A
Perris Union HSD	18	A
Petaluma City ESD & Joint Union HSD	03	A
Piedmont City USD	07	B
Pierce Joint USD	04	C
Pine Ridge ESD	10	B
Piner-Olivet Union ESD	03	A
Pioneer Union ESD	04	B
Pioneer Union ESD	06	C
Pioneer Union ESD	10	C
Pittsburg USD	07	A
Pixley Union ESD	12	A
Placentia-Yorba Linda USD	15	
Placer COE	04	D
Placer Hills Union ESD	04	D
Placer Union HSD	04	D
Placerville Union ESD	06	C
Plainsburg Union ESD	08	D
Planada ESD	08	D
Plaza ESD	04	A
Pleasant Grove Joint Union ESD	04	C
Pleasant Ridge Union ESD	04	D
Pleasant Valley Joint Union ESD	09	C
Pleasant Valley SD	11	B
Pleasant View ESD	12	A
Pleasanton USD	07	B
Plumas County & USD	02	C
Plumas Lake ESD	04	C
Point Arena Schools	01	B
Pollock Pines ESD	06	C
Pomona USD	23	C
Pond Union ESD	12	B
Pope Valley Union SD	03	B
Porterville USD	12	A
Portola Valley ESD	05	B
Potter Valley Community USD	01	B
Poway USD	17	
Princeton Joint USD	04	A
Raisin City ESD	10	B
Ramona USD	17	
Rancho Santa Fe ESD	17	
Ravendale-Termo ESD	02	C
Ravenswood City ESD	05	B
Raymond-Knowles Union ESD	10	A
Red Bluff Joint Union HSD	04	A
Red Bluff Union ESD	04	A
Redding ESD	02	B
Redlands USD	16	B
Redondo Beach USD	24	
Redwood City ESD	05	B
Reed Union ESD	03	D
Reeds Creek ESD	04	A
Reef-Sunset USD	10	C
Rescue Union ESD	06	C
Rialto USD	16	B
Richfield ESD	04	A
Richgrove ESD	12	A
Richland SD	12	B
Richmond ESD	02	C
Rim of the World USD	16	B
Rincon Valley Union ESD	03	A
Rio Bravo-Greeley Union ESD	12	B
Rio Dell ESD	01	A
Rio ESD	11	B
Ripon USD	08	A
River Delta USD	06	B
Riverbank USD	08	C
Riverdale Joint USD	10	B
Riverside COE	18	A
Riverside USD	18	A
Roberts Ferry Union ESD	08	C
Robla ESD	06	B
Rockford ESD	12	A
Rocklin USD	04	D
Romoland School District	18	A
Rosedale Union ESD	12	B
Roseland SD	03	A
Rosemead ESD	23	B
Roseville City SD	04	D
Roseville Joint Union HSD	04	D
Ross ESD	03	D
Ross Valley SD	03	D
Round Valley Joint ESD	16	A
Round Valley USD	01	B
Rowland USD	23	B
Sacramento City Unified School District	06	B
Sacramento COE	06	B
Saddleback Valley USD	15	
Salida Union SD	08	C
Salinas City ESD	09	B
Salinas Union HSD	09	B
San Antonio Union ESD	09	B
San Ardo Union ESD	09	B

Alphabetical Index of School Districts and Corresponding CSBA Region Number

San Benito COE	09	A
San Benito HSD	09	A
San Bernardino City USD	16	B
San Bernardino COE	16	B
San Bruno Park ESD	05	B
San Carlos ESD	05	B
San Diego COE	17	
San Diego USD	17	
San Dieguito Union HSD	17	
San Francisco County & USD	05	A
San Gabriel USD	23	A
San Jacinto USD	18	A
San Joaquin COE	08	A
San Jose USD	20	
San Juan USD	06	B
San Leandro USD	07	B
San Lorenzo USD	07	B
San Lorenzo Valley USD	09	A
San Lucas Union ESD	09	B
San Luis Coastal USD	09	C
San Luis Obispo COE	09	C
San Marcos USD	17	
San Marino USD	23	A
San Mateo COE	05	B
San Mateo Union HSD	05	B
San Mateo-Foster City SD	05	B
San Miguel Joint Union ESD	09	C
San Pasqual Union SD	17	
San Pasqual Valley USD	18	B
San Rafael City Schools	03	D
San Ramon Valley USD	07	A
San Ysidro ESD	17	
Sanger USD	10	B
Santa Ana USD	15	
Santa Barbara COE	11	A
Santa Barbara USD	11	A
Santa Clara COE	20	
Santa Clara ESD	11	B
Santa Clara USD	20	
Santa Cruz City Schools	09	A
Santa Cruz COE	09	A
Santa Maria Joint Union HSD	11	A
Santa Maria-Bonita SD	11	A
Santa Monica-Malibu USD	24	
Santa Paula USD	11	B
Santa Rita Union ESD	09	B
Santa Rosa City Schools	03	A
Santa Ynez Valley Union HSD	11	A
Santee SD	17	
Saratoga Union ESD	20	
Saucelito ESD	12	A
Saugus Union SD	22	
Sausalito Marin City SD	03	D
Savanna ESD	15	
Scotia Union ESD	01	A
Scott Valley USD	02	A
Scotts Valley USD	09	A
Sebastopol Union ESD	03	A
Seeley Union ESD	18	B
Seiad ESD	02	A
Selma USD	10	B
Semitropic ESD	12	B
Sequoia Union ESD	12	A
Sequoia Union HSD	05	B
Shaffer Union SD	02	C
Shandon Joint USD	09	C
Shasta COE	02	B
Shasta Union ESD	02	B
Shasta Union HSD	02	B
Shiloh ESD	08	C
Shoreline USD	03	D
Sierra County/Sierra-Plumas Jt. USD	04	D
Sierra Sands USD	12	B
Sierra USD	10	B
Silver Fork ESD	06	C
Silver Valley USD	16	B
Simi Valley USD	11	B
Siskiyou COE	02	A
Siskiyou Union HSD	02	A
Snelling-Merced Falls Union ESD	08	D
Snowline Joint USD	16	B
Solana Beach ESD	17	
Solano COE	03	C
Soledad USD	09	B
Solvang ESD	11	A
Somis Union ESD	11	B
Sonoma COE	03	A
Sonoma Valley USD	03	A
Sonora SD	08	B
Sonora Union HSD	08	B
Soquel Union ESD	09	A
Soulsbyville ESD	08	B
South Bay Union ESD	01	A
South Bay Union SD	17	
South Fork Union SD	12	B
South Monterey County Joint Union HSD	09	B
South Pasadena USD	23	A
South San Francisco USD	05	B
South Whittier ESD	24	
Southern California ROC	21	
Southern Humboldt Joint USD	01	A
Southern Kern USD	12	B
Southern Trinity Joint USD	02	A
Southside ESD	09	A
Spencer Valley ESD	17	
Spreckels Union SD	09	B
Springville Union ESD	12	A
St. Helena USD	03	B

Alphabetical Index of School Districts and Corresponding CSBA Region Number

Standard ESD . . . . . 12 B
Stanislaus COE . . . . . 08 C
Stanislaus Union ESD . . . . . 08 C
Stockton USD . . . . . 08 A
Stone Corral ESD . . . . . 12 A
Stony Creek Joint USD . . . . . 04 A
Strathmore Union ESD . . . . . 12 A
Sulphur Springs Union SD 22
Summerville ESD . . . . . 08 B
Summerville Union HSD . . . . . 08 B
Sundale Union ESD . . . . . 12 A
Sunnyside Union ESD . . . . . 12 A
Sunnyvale SD 20
Sunol Glen USD . . . . . 07 B
Surprise Valley Joint USD . . . . . 02 A
Susanville SD . . . . . 02 C
Sutter COE . . . . . 04 C
Sutter Union HSD . . . . . 04 C
Sweetwater Union HSD 17
Sylvan Union ESD . . . . . 08 C
Taft City SD . . . . . 12 B
Taft Union HSD . . . . . 12 B
Tahoe-Truckee USD . . . . . 04 D
Tamalpais Union HSD . . . . . 03 D
Tehachapi USD . . . . . 12 B
Tehama COE . . . . . 04 A
Temecula Valley USD . . . . . 18 A
Temple City USD . . . . . 23 A
Templeton USD . . . . . 09 C
Terra Bella Union ESD . . . . . 12 A
Thermalito Union SD . . . . . 04 B
Three Rivers Union ESD . . . . . 12 A
Tipton ESD . . . . . 12 A
Torrance USD 24
Tracy Joint USD . . . . . 08 A
Traver Joint ESD . . . . . 12 A
Travis USD . . . . . 03 C
Tres Pinos Union ESD . . . . . 09 A
Tri-Cities ROP 21
Trinidad Union ESD . . . . . 01 A
Trinity Alps USD . . . . . 02 A
Trinity Center ESD . . . . . 02 A
Trinity COE . . . . . 02 A
Tri-Valley ROP . . . . . 07 B
Trona Joint USD . . . . . 16 B
Tulare City SD . . . . . 12 A
Tulare COE . . . . . 12 A
Tulare Joint Union HSD . . . . . 12 A
Tulelake Basin Joint USD . . . . . 02 A
Tuolumne COE . . . . . 08 B
Turlock USD . . . . . 08 C
Tustin USD 15
Twain Harte SD . . . . . 08 B
Twin Hills Union ESD . . . . . 03 A
Twin Ridges ESD . . . . . 04 D
Twin Rivers USD . . . . . 06 B
Two Rock Union SD . . . . . 03 A
Ukiah USD . . . . . 01 B
Union Hill ESD . . . . . 04 D
Union SD 20
Upland USD . . . . . 16 B
Upper Lake USD . . . . . 01 B
Vacaville USD . . . . . 03 C
Val Verde USD . . . . . 18 A
Valle Lindo ESD . . . . . 23 B
Vallecito Union ESD . . . . . 08 B
Vallecitos SD 17
Vallejo City USD . . . . . 03 C
Valley Center-Pauma USD 17
Valley Home Joint ESD . . . . . 08 C
Valley ROP . . . . . 10 B
Ventura COE . . . . . 11 B
Ventura USD . . . . . 11 B
Victor ESD . . . . . 16 B
Victor Valley Union HSD . . . . . 16 B
Vineland ESD . . . . . 12 B
Visalia USD . . . . . 12 A
Vista Del Mar Union SD . . . . . 11 A
Vista USD 17
Walnut Creek ESD . . . . . 07 A
Walnut Valley USD . . . . . 23 B
Warner USD 17
Wasco Union ESD . . . . . 12 B
Wasco Union HSD . . . . . 12 B
Washington Colony ESD . . . . . 10 B
Washington Union ESD . . . . . 09 B
Washington USD . . . . . 10 B
Washington USD . . . . . 06 A
Waterford USD . . . . . 08 C
Waugh ESD . . . . . 03 A
Waukena Joint Union ESD . . . . . 12 A
Weaver Union SD . . . . . 08 D
Weed Union ESD . . . . . 02 A
West Contra Costa USD . . . . . 07 A
West Covina USD . . . . . 23 C
West Park ESD . . . . . 10 B
West Side Union ESD . . . . . 03 A
West Sonoma County Union HSD . . . . . 03 A
Western Placer USD . . . . . 04 D
Westminster SD 15
Westmorland Union ESD . . . . . 18 B
Westside ESD . . . . . 10 B
Westside Union ESD 22
Westwood USD . . . . . 02 C
Wheatland ESD . . . . . 04 C
Wheatland Union HSD . . . . . 04 C
Whitmore Union ESD . . . . . 02 B
Whittier City ESD 24

Alphabetical Index of School Districts and Corresponding CSBA Region Number

Whittier Union HSD	24	
William S. Hart Union HSD	22	
Williams USD	04	C
Willits USD	01	B
Willow Creek ESD	02	A
Willow Grove Union ESD	09	A
Willows USD	04	A
Wilmar Union ESD	03	A
Wilsona SD	22	
Windsor USD	03	A
Winship-Robbins ESD	04	C
Winters Joint USD	06	A
Winton SD	08	D
Wiseburn USD	24	
Woodlake USD	12	A
Woodland Joint USD	06	A
Woodside ESD	05	B
Woodville ESD	12	A
Wright ESD	03	A
Yolo COE	06	A
Yosemite USD	10	A
Yreka Union ESD	02	A
Yreka Union HSD	02	A
Yuba City USD	04	C
Yuba COE	04	C
Yucaipa-Calimesa Joint USD	16	B

GOLDEN EAGLE CHARTER SCHOOL
ANNUAL CERTIFICATION: 2020-2021

Annual Certification for the Golden Eagle Charter School "Charter School" in accordance with SCOE's Board Policy *BP0420.4(j).*

WHEREAS the Siskiyou County Office of Education ("County") granted a charter to the Charter School pursuant to the California Charter School Act (California Education Code §47600-47664) on commencing on July 1, 2008 and renewed for a term that spans July 1, 2018 – June 30, 2023 ; and

WHEREAS the County has certain supervisorial duties and responsibilities, pursuant to Education Code §§ 47607 and 47613, over Charter School operations and activities; and

WHEREAS County supervisorial oversight is an important element in helping to assure that Charter School operations and activities are in accordance with the County granted Charter provisions, legal requirements and generally accepted accounting principles; and

Whereas the Charter School desires to fully cooperate with and otherwise assist the County in fulfilling the County's supervisorial oversight duties and responsibilities for the benefit of the Charter School.

THEREFORE, upon conducting a thorough and comprehensive investigation and review of relevant Charter School records, activities, practices and procedures, the Charter School certifies and warrants that for the period beginning July 1, 2017 through June 30, 2018, the Charter School:

1. Teacher Certification:
   Has at all times only employed teachers who hold a Commission on Teacher Credentialing Certificate, permit, or other document equivalent to that which a teacher in other public schools would be required to hold and that such teachers at all times had all necessary education in core subjects as required by Education Code § 47605(e), except as follows:
   None

2. Accounts/Notes Payable:
   Has fully made all payments due and owing of any kind in a timely manner without extension, penalty, dispute or other special circumstances, except as follows:
   None

3. Brown Act:
   Has at all times properly agendized, noticed and conducted all meetings, including committee meetings subject to the Brown Act, in accordance with the provisions of the Brown Act, except as follows:
   None

4. Monetary Reserve:
   Has at all times, adopted, implemented and maintained a monetary reserve in a restricted account equal to 3% (or larger) of the Charter School's total budget, except as follows:
   None

5. Buildings:
   Has not established operations at any additional buildings other than, except as follows:

Moved office: from 1180 S. Mt. Shasta Blvd., Mt. Shasta, CA to 2409 S. Mt. Shasta Blvd., Mt. Shasta CA.

6. Grade Level:
   Has not served or proposed to serve pupils in a grade level not served by the County, except as follows:
   None

7. Program Implementation:
   Has thoroughly and systematically evaluated the educational program as described in the Charter School petition and determined that it has been successfully implemented, except as follows:
   None

8. Parent Information:
   Has fully informed Charter School parents about the transferability of courses to other public high schools and the eligibility of courses to meet college entrance requirements, except as follows:
   None

9. Pupil Progress:
   Has implemented and maintained methods by which pupil progress in meeting pupil outcomes is measured, except as follows:
   None

10. Pupil Outcomes:
    Has measured pupil outcomes (the extent to which pupils demonstrate that they have attained skills, knowledge and attitude), except as follows:
    None

11 Parental Involvement:
   Has implemented and maintained a process to ensure parental involvement, except as follows:
   None

12. Staff Qualifications:
    Has established and maintained qualifications for all Charter School employees, except as follows:
    None

13. Pupil and Staff Health and Safety: Has implemented and maintained applicable health and safety procedures for pupils and staff, including a criminal record summary, except as follows:
    None

14. Racial and Ethnic Balance:
    Has implemented means to achieve a racial balance among Charter School pupils reflective of the County's general population, except as follows:
    None

15. Admission Requirements:
    Has implemented and maintained pupil admission requirements which allow all pupils who wish to attend to attend, except as follows:
    None

16. Financial Audits:
    Has conducted an independent financial audit employing generally accepted accounting principles and practices, except as follows:
    None

17. Audit Exceptions:
    Has had no audit exceptions, except as follows:
    None

18. Resolution of Audit Exceptions: N/A
    None

19. Pupil Suspension and Expulsion:
    Has implemented and maintained pupil suspension/expulsion procedures which are in full compliance with Constitutional due process and equal protection standards, except as follows:
    None

20. Employee PERS/STRS/Social Security Coverage:
    Has fully complied with PERS/STRS/Social Security Reporting and Coverage and payment requirements, except as follows:
    None

21. Employee Return Rights:
    Has fully implemented and maintained procedures providing for Charter School employee return rights to County employment, except as follows:
    None

22. Disputes:
    Has implemented and maintained and adhered to Charter dispute resolution procedures between Charter School and County, except as follows:
    None

23. Assets:
    Has not disposed of any Charter School assets valued as more than $1,000, except as follows:
    None

24. Abstracts:
    Has not entered into any 2020-2021 contracts obligating the Charter School to pay more than $5,000 annually, except as follows:

AT$T	Internet	$34,541
CCS JPA Charter Safe	Insurance	$138,868
Dan Nelson	Lease payments 2 Mt. Shasta buildings	$71,480
Delta Managed Solutions, LLC	Business and Administrative Services	$180,661
Feddersen & Co., LLC	Financial Audit and Tax Preparation Services	$22,750
Gary & Deborah Sarti	Lease payments – Mt. Shasta 6-12 Building	$76,700
Golden Arrow Investments, LLC	Lease payments – Yreka Main Street Building	$44,400
Guardian Life Insurance	Life Insurance	$6,341
Innovative School Solutions	OASIS – Student Information System	$15,100
Jacob Barr	Lease payments – Mt. Shasta Ivy St. office	$5,200
Jeffrey D. Rice dba: APlus+	APlus Membership	$5,225
Jeremy Lee Tacbas	Counseling Services	$12,163

North Coast School's Medical Insurance Group	Medical Insurance	$606,390
Shasta Pacific LLC	Lease payments – Yreka Oregon St. building	$69,368
Trover Development	Project management – new building construction	$7,454

25. Pupil Assessments and Statewide Standards:
    Is familiar with and has met all statewide academic content standards and conducted applicable pupil assessments, except as follows:
    None

26. Parent/Teacher Consultation:
    Has regularly consulted with pupils' parents and teachers regarding the school's educational programs, except as follows:
    None

27. Non-Sectarian: Is non-sectarian in its:
    - programs
    - admission policies
    - employment practices
    - all other operations

28. Tuition:
    Has not charged any tuition or fees, except as follows:
    None

29. Discrimination:
    Has not discriminated on the basis of:
    - Ethnicity
    - National Origin
    - Gender
    - Disability

30. Admission Based on Residence:
    Has not determined pupil admission according to place of residence within the State, except as follows:
    Only Siskiyou County and Castella, CA residents are enrolled.

31. Admission:
    Has admitted all pupils who wish to attend, except as follows:
    Those deemed ineligible due to age, conditions of expulsion, or involvement in SARB proceedings.

32. Cash flow:
    Has had no cash flow problems as determined in accordance with generally accepted accounting principles and practices, except as follows:
    None

33. Financial Projections:
    Has made and updated a current year financial projection in accordance with generally accepted accounting principles and practices, except as follows:
    None

34. Certification of ADA:
    Fully understands, upon a thorough review, all requirements necessary as a precondition certification of Charter School ADA (including the keeping and maintaining of contemporaneous and accurate attendance records) and has met such requirements, except as follows:
    None

35. Debt:
    Has not (and does not propose to) incurred any debt or borrowing of any kind at any time, except as follows:
    GECS is applying for funding to build a resource center through the USDA.

36. One-Time Funds:
    Has not (and does not propose to) utilize one-time funds to fund ongoing operations, except as follows:
    None

37. Capitalization:
    Has carefully and continually evaluated and monitored capital needs and determined that its capital resources are adequate in accordance with generally accepted accounting principles and practices, except as follows:
    None

38. Litigation:
    Has carefully evaluated and determined that there is no potential or pending litigation, lawsuit, dispute, claim, or demand of any kind involving the Charter School or any of its officers, agents, employees or representatives in their official capacity which exceeds $1,000 in potential damages to Charter School, except as follows:
    Currently in a lawsuit regarding the use permit on our new building. Dale LaForest is suing to try to get the use permit revoked.

39. Location and Adequacy of Facilities:
    Has determined that its current facilities are adequate, and no additional or alternative facilities are needed, except as follows:
    The GECS facilities in Mt. Shasta are extremely cramped for the programs we have there. We are planning to build a resource center that will house all of our current Mt. Shasta operations. We are hoping construction will begin in 2022.
    We are also looking to relocate one of our buildings in Yreka to a space that will be more functional.

40. Access to Information and Documents:
    Has had no requests for information, applicable to the school, documents, records, writings, or other materials in any form, electronic or otherwise under the California Public Record Act or otherwise, which were either unusual or denied, except as follows:
    None

41. Charter Cooperation:
    Has had no complaints, charges or criticisms against the Charter School from any individual, group or organization, which reasonably could be interpreted or perceived as failure in whole or in part, of the Charter School to fully cooperate with such individual, group or organization, except as follows:
    None

42. Growth and Development Plans:
    Has made no new or different plans for Charter School growth and development, except as follows:
    None

43. Religious Affiliation:
    Has made no agreements, nor had any understanding with any religious group, organization or individual, either formally or informally, except as follows:
    None

44. Religious Indicia and Symbols:
    Has neither placed, used, suffered, nor permitted any religious paraphernalia, symbols or other indicia to be used in any way, directly or indirectly, in connection with the Charter School, its programs or activities, except as follows:
    None

45. Conflicts of Interest:
    Has had no conflicts of interest nor potential conflicts of interest in its contracting, human resource, financial and other activities and operations, by any of its officers, employees, staff, agents or representatives as determined by someone familiar with Charter School activities and operations and who has reviewed and is familiar with the basic requirements of Government Code § 1090, California Political Reform Act and common law standards, except as follows:
    None

46. Nepotism:
    Has not engaged in any activities which might be suspected of constituting nepotism of any kind, except as follows:
    None

47. Board/Administrator Turnover or Reassignment:
    Has had no board or administrative turnover or reassignment of any sort, except as follows:

    .
    Laura Anderson and Phoenix Isler resigned as they both became full-time employees with GECS and didn't want to remain on the board.

    Erika Hursey, parent, joined the board 9/10/2021
    Donna Mathwig, community member, joined the board 9/11/2021

    The current members and terms are:

    Greta de la Pedraja, term ends December 2022
    Susan Beals, Vice President (acting President), term ends December 2023
    Erika Hursey, member, term ends December 2024
    Donna Mathwig, member, term ends December 2023
    Todd Pulatie, member, term ends December 2024

48. Teacher or Staff Turnover or Reassignment:
    Has had no unusual (by quantity or otherwise) teacher/staff turnover of any sort, except as follows:
    None

49. Financial Errors:
    Has made no financial error of any type, no matter if characterized as a mistake, transposition miscalculation or otherwise, as reflected in any written document, except work product, intended for public distribution or otherwise, in excess of $5,000, except as follows:
    None

50. Contact Person:
    Shelly Blakely is the designated contact person between the Charter School and the County.

51. Meetings:
    Has met with the Board or designee at least annually on the following dates:
    Ongoing, as needed

52. Annual Visits:
    Spring 2020 visit was cancelled due to Covid shutdown. Not rescheduled.

53. Legally Required Reports:
    Complied with all legally mandated reporting requirements.

54. Monitoring:
    Monitored all charter activities to assure the charter's ability to report to the County on the charter's fiscal condition at any time there are any significant changes, issues or problems.

55. Notification:
    Has had no reason to notify the County that the charter:
    a. has made or is contemplating any decision, even on a preliminary basis, that charter renewal will be sought
    b. has been or is aware of any condition which could cause the charter to be revoked or
    c. may cease operations for any reason except as follows:
       Charter renewal will be sought in 2022 as the Charter term ends June 2023.

56. Financial Reports:
    Has fully, accurately and timely submitted the following financial reports this current fiscal year:
    a. a preliminary budget on or before July 1
    b. an interim financial report on or before December 15
    c. a second interim financial report on or before March 15
    d. a full year unaudited report on or before September 15

57. CA Dashboard**:**
    Complying with status and growth monitoring as determined by California Dashboard except as follows:
    None

I have personally conducted a careful and comprehensive review of documents and information supporting the statements contained herein and hereby certify and swear under penalty of perjury that the forgoing is true and correct.

Shelly Blakely

Shelly Blakely/Director

12-7-2021

Date

NORTHERN UNITED - SISKIYOU CHARTER SCHOOL
ANNUAL CERTIFICATION: 2020-2021

Annual Certification for the Northern United - Siskiyou Charter School "Charter School" in accordance with SCOE's Board Policy *BP0420.4(j).*

WHEREAS the Siskiyou County Office of Education ("County") granted a charter to the Charter School pursuant to the California Charter School Act (California Education Code §47600-47664) on commencing on July 1, 2018 and renewed for a term that spans July 1, 2020 – June 30, 2025, and then extended to 2027 by legislation through AB130; and

WHEREAS the County has certain supervisorial duties and responsibilities, pursuant to Education Code §§ 47607 and 47613, over Charter School operations and activities; and

WHEREAS County supervisorial oversight is an important element in helping to assure that Charter School operations and activities are in accordance with the County granted Charter provisions, legal requirements and generally accepted accounting principles; and

Whereas the Charter School desires to fully cooperate with and otherwise assist the County in fulfilling the County's supervisorial oversight duties and responsibilities for the benefit of the Charter School.

THEREFORE, upon conducting a thorough and comprehensive investigation and review of relevant Charter School records, activities, practices and procedures, the Charter School certifies and warrants that for the period beginning July 1, 2020 through June 30, 2021, the Charter School:

1. Teacher Certification:
   Has at all times only employed teachers who hold a Commission on Teacher Credentialing Certificate, permit, or other document equivalent to that which a teacher in other public schools would be required to hold and that such teachers at all times had all necessary education in core subjects as required by Education Code § 47605(e), except as follows:
   One missed assignment – a special education teacher did not have an autism authorization.

2. Accounts/Notes Payable:
   Has fully made all payments due and owing of any kind in a timely manner without extension, penalty, dispute or other special circumstances, except as follows:
   None

3. Brown Act:
   Has at all times properly agendized, noticed and conducted all meetings, including committee meetings subject to the Brown Act, in accordance with the provisions of the Brown Act, except as follows:
   None

4. Monetary Reserve:
   Has at all times, adopted, implemented and maintained a monetary reserve in a restricted account equal to 5% (or larger) of the Charter School's total budget, except as follows:
   None

5. Buildings:
   Has not established operations at any additional buildings other than, except as follows:

427 Alder Street, Mt. Shasta, CA; 1124 Pine Grove Drive, Mt. Shasta CA; 423 S. Broadway, Yreka, CA; 505 S. Broadway, Yreka, CA.

6. Grade Level:
   Has not served or proposed to serve pupils in a grade level not served by the County, except as follows:
   None

7. Program Implementation:
   Has thoroughly and systematically evaluated the educational program as described in the Charter School petition and determined that it has been successfully implemented, except as follows:
   None

8. Parent Information:
   Has fully informed Charter School parents about the transferability of courses to other public high schools and the eligibility of courses to meet college entrance requirements, except as follows:
   None

9. Pupil Progress:
   Has implemented and maintained methods by which pupil progress in meeting pupil outcomes is measured, except as follows:
   None

10. Pupil Outcomes:
    Has measured pupil outcomes (the extent to which pupils demonstrate that they have attained skills, knowledge and attitude), except as follows:
    None

11 Parental Involvement:
   Has implemented and maintained a process to ensure parental involvement, except as follows:
   None

12. Staff Qualifications:
    Has established and maintained qualifications for all Charter School employees, except as follows:
    None

13. Pupil and Staff Health and Safety: Has implemented and maintained applicable health and safety procedures for pupils and staff, including a criminal record summary, except as follows:
    None

14. Racial and Ethnic Balance:
    Has implemented means to achieve a racial balance among Charter School pupils reflective of the County's general population, except as follows:
    None

15. Admission Requirements:
    Has implemented and maintained pupil admission requirements which allow all pupils who wish to attend to attend, except as follows:
    None

16. Financial Audits:
    Has conducted an independent financial audit employing generally accepted accounting principles and practices, except as follows:
    None

17. Audit Exceptions:
    Has had no audit exceptions, except as follows:
    None

18. Resolution of Audit Exceptions: N/A
    None

19. Pupil Suspension and Expulsion:
    Has implemented and maintained pupil suspension/expulsion procedures which are in full compliance with Constitutional due process and equal protection standards, except as follows:
    None

20. Employee PERS/STRS/Social Security Coverage:
    Has fully complied with PERS/STRS/Social Security Reporting and Coverage and payment requirements, except as follows:
    None

21. Employee Return Rights:
    Has fully implemented and maintained procedures providing for Charter School employee return rights to County employment, except as follows:
    None

22. Disputes:
    Has implemented and maintained and adhered to Charter dispute resolution procedures between Charter School and County, except as follows:
    None

23. Assets:
    Has not disposed of any Charter School assets valued as more than $1,000, except as follows:
    None

24. Abstracts:
    Has not entered into any 2020-2021 contracts obligating the Charter School to pay more than $5,000 annually, except as follows:

APEX Learning	Online curriculum	$18,000.00
CCS JPA Charter Safe	Property & Liability Insurance	$29,003.00
Bob Stone	423 South Broadway Lease 20/21	$34,200.00
David L Moonie	Audit	$13,000.00
Golden Arrow Investments	505 South Broadway Lease 20/21	$36,000.00
NU – Humboldt Charter School	Contracted Services (shared employees)	$248,237.80
School Pathways	Student Information System	$9,521.50
Shasta Summit Properties	Alder Street Mt Shasta Lease 20/21	$30,000.00
Siskiyou County Office of Education	Contracted Services (nursing - $8,331; business services - $11,627)	$19,958.00
Tehama County Dept Education	New Teacher Induction	$16,800.00
Wells Fargo Leasing	Copy Machine Leases	$7,231.82
Wendy James	Pine Grove Mt Shasta Lease 20/21	$31,800.00

North Coast Schools' Medical Insurance Group	Medical Insurance	$178,180.60
IXL Learning	Intervention Software	$9,667.00

25. Pupil Assessments and Statewide Standards:
    Is familiar with and has met all statewide academic content standards and conducted applicable pupil assessments, except as follows:
    None

26. Parent/Teacher Consultation:
    Has regularly consulted with pupils' parents and teachers regarding the school's educational programs, except as follows:
    None

27. Non-Sectarian: Is non-sectarian in its:
    - programs
    - admission policies
    - employment practices
    - all other operations

28. Tuition:
    Has not charged any tuition or fees, except as follows:
    None

29. Discrimination:
    Has not discriminated on the basis of:
    - Ethnicity
    - National Origin
    - Gender
    - Disability

30. Admission Based on Residence:
    Has not determined pupil admission according to place of residence within the State, except as follows:
    Only Siskiyou County, CA residents are enrolled.

31. Admission:
    Has admitted all pupils who wish to attend, except as follows:
    Those deemed ineligible due to age, conditions of expulsion, or involvement in SARB proceedings.

32. Cash flow:
    Has had no cash flow problems as determined in accordance with generally accepted accounting principles and practices, except as follows:
    NU-SCS anticipated cash flow problems due to the State apportionment deferrals, however, due to the ASAP loan through CSFA (see #35), no cash flow issues resulted.

33. Financial Projections:
    Has made and updated a current year financial projection in accordance with generally accepted accounting principles and practices, except as follows:
    None

34. Certification of ADA:
    Fully understands, upon a thorough review, all requirements necessary as a precondition certification of Charter School ADA (including the keeping and maintaining of contemporaneous and accurate attendance records) and has met such requirements, except as follows:
    None

35. Debt:
    Has not (and does not propose to) incurred any debt or borrowing of any kind at any time, except as follows:
    Due to State apportionment deferrals, NU-SCS received a loan from the California School Finance Authority (CSFA) through their Advances on State Aid Payments (ASAP) Program. All loan payments were paid back automatically through 21-22 apportionments.

36. One-Time Funds:
    Has not (and does not propose to) utilize one-time funds to fund ongoing operations, except as follows:
    None

37. Capitalization:
    Has carefully and continually evaluated and monitored capital needs and determined that its capital resources are adequate in accordance with generally accepted accounting principles and practices, except as follows:
    None

38. Litigation:
    Has carefully evaluated and determined that there is no potential or pending litigation, lawsuit, dispute, claim, or demand of any kind involving the Charter School or any of its officers, agents, employees or representatives in their official capacity which exceeds $1,000 in potential damages to Charter School, except as follows:
    None

39. Location and Adequacy of Facilities:
    Has determined that its current facilities are adequate, and no additional or alternative facilities are needed, except as follows:
    None

40. Access to Information and Documents:
    Has had no requests for information, applicable to the school, documents, records, writings, or other materials in any form, electronic or otherwise under the California Public Record Act or otherwise, which were either unusual or denied, except as follows:
    None

41. Charter Cooperation:
    Has had no complaints, charges or criticisms against the Charter School from any individual, group or organization, which reasonably could be interpreted or perceived as failure in whole or in part, of the Charter School to fully cooperate with such individual, group or organization, except as follows:
    None

42. Growth and Development Plans:
    Has made no new or different plans for Charter School growth and development, except as follows:
    None

43. Religious Affiliation:
    Has made no agreements, nor had any understanding with any religious group, organization or individual, either formally or informally, except as follows:
    None

44. Religious Indicia and Symbols:
    Has neither placed, used, suffered, nor permitted any religious paraphernalia, symbols or other indicia to be used in any way, directly or indirectly, in connection with the Charter School, its programs or activities, except as follows:
    None

45. Conflicts of Interest:
    Has had no conflicts of interest nor potential conflicts of interest in its contracting, human resource, financial and other activities and operations, by any of its officers, employees, staff, agents or representatives as determined by someone familiar with Charter School activities and operations and who has reviewed and is familiar with the basic requirements of Government Code § 1090, California Political Reform Act and common law standards, except as follows:
    None

46. Nepotism:
    Has not engaged in any activities which might be suspected of constituting nepotism of any kind, except as follows:
    None

47. Board/Administrator Turnover or Reassignment:
    Has had no board or administrative turnover or reassignment of any sort, except as follows:
    Jeff Lanphere, member, resigned November 3, 2021.

    The current members and terms are:

    Jere Cox, Chair, term ends December 2021
    Bianca Garza, Vice Chair, term ends December 2023
    Rosemary Kunkler, member, term ends December 2021
    Melissa Johnson, member, term ends December 2021

48. Teacher or Staff Turnover or Reassignment:
    Has had no unusual (by quantity or otherwise) teacher/staff turnover of any sort, except as follows:
    None

49. Financial Errors:
    Has made no financial error of any type, no matter if characterized as a mistake, transposition miscalculation or otherwise, as reflected in any written document, except work product, intended for public distribution or otherwise, in excess of $5,000, except as follows:
    None

50. Contact Person:
    Shari Lovett is the designated contact person between the Charter School and the County.

51. Meetings:
    Has met with the Board or designee at least annually on the following dates:
    Ongoing, as needed

52. Annual Visits:
    Spring 2020 visit was not scheduled due to Covid shutdown.

53. Legally Required Reports:
    Complied with all legally mandated reporting requirements.

54. Monitoring:
    Monitored all charter activities to assure the charter's ability to report to the County on the charter's fiscal condition at any time there are any significant changes, issues or problems.

55. Notification:
    Has had no reason to notify the County that the charter:
    a. has made or is contemplating any decision, even on a preliminary basis, that charter renewal will be sought
    b. has been or is aware of any condition which could cause the charter to be revoked or
    c. may cease operations for any reason except as follows:
       Charter renewal will be sought in 2026 as the Charter term ends June 2027.

56. Financial Reports:
    Has fully, accurately and timely submitted the following financial reports this current fiscal year:
    a. a preliminary budget on or before July 1
    b. an interim financial report on or before December 15
    c. a second interim financial report on or before March 15
    d. a full year unaudited report on or before September 15

57. CA Dashboard:
    Complying with status and growth monitoring as determined by California Dashboard except as follows:
    None

I have personally conducted a careful and comprehensive review of documents and information supporting the statements contained herein and hereby certify and swear under penalty of perjury that the forgoing is true and correct.

Shari Lovett 12-9-2021

Shari Lovett/Director Date

SISKIYOU COUNTY
OFFICE OF EDUCATION

Educator Effectiveness Block Grant 2021

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Siskiyou County Office of Education	Debbie Medeiros Associate Superintendent/SELPA Director	dmedeiros@siskiyoucoe.net 530-842-8441

The Educator Effectiveness Block Grant (EEBG) is a program providing funds to county offices of education, school districts, charter schools, and state special schools to provide professional learning and to promote educator equity, quality, and effectiveness.

As a condition of receiving funds for educator effectiveness, LEAs shall develop and adopt a plan for expenditure of funds, which requires the plan to be explained in a public meeting of the governing board of the school district, county board of education, or governing body of the charter school before its adoption in a subsequent meeting. Funds may be expended for the purposes identified in Assembly Bill 130, Chapter 44, Section 22 and Assembly Bill 167, Chapter 252, Section 9 and mentioned below in the "Planned Use of Funds" section. These expenditures may take place over fiscal years 2021–22, 2022–23, 2023–24, 2024–25, and 2025–26. LEAs may use these allocated funds to provide professional learning for teachers, administrators, paraprofessionals who work with students, and classified staff that interact with students in order to promote educator equity, quality, and effectiveness. The funding is distributed in an equal amount per unit of full-time equivalent certificated and classified staff as reported in California Longitudinal Pupil Achievement Data and California Basic Educational Data System for the 2020–21 fiscal year. This funding for certificated and classified staff shall not exceed the total certificated staff and classified staff count.

Expenditure Plan

Total Educator Effectiveness Block Grant funds awarded to the LEA
187,633

The following table provides the LEA's expenditure plan for how it will use EEBG funds to provide professional learning for teachers, administrators, paraprofessionals who work with students, and classified staff that interact with students in order to promote educator equity, quality, and effectiveness. The allowable use categories are listed below.

Allowable Use of Funds	Planned Use of Funds (Actions)	Planned Expenditures
1. Coaching and mentoring of staff serving in an instructional setting and beginning teacher or administrator induction, including, but not limited to, coaching and mentoring solutions that address a local need for teachers that can serve all pupil populations with a focus on retaining teachers, and offering structured feedback and coaching systems organized around social-emotional learning, including, but not limited to, promoting teacher self-awareness, self-management, social awareness, relationships, and responsible decision making skills, improving teacher attitudes and beliefs about one's self and others, and supporting learning communities for educators to engage in a meaningful classroom teaching experience.	Provide mentors and induction program for new teachers. Provide coaching to teachers in need of specific supports.	50,000
2. Programs that lead to effective, standards-aligned instruction and improve instruction in literacy across all subject areas, including English language arts, history-social science, science, technology, engineering, mathematics, and computer science.	Participate in annual conferences for standards aligned instruction and use of technology. Registration, travel, etc.	37,500
3. Practices and strategies that reengage pupils and lead to accelerated learning.		0
4. Strategies to implement social-emotional learning, trauma-informed practices, suicide prevention, access to mental health services, and other approaches that improve pupil well-being.	Provide professional development in social-emotional learning, including speaker fees for social-emotional and trauma-informed practices.	50,133
5. Practices to create a positive school climate, including, but not limited to, restorative justice, training around implicit bias, providing positive behavioral supports, multitiered systems of support, transforming a schoolsite's culture to one that values diverse cultural and ethnic backgrounds, and preventing discrimination, harassment, bullying, and intimidation based on actual or perceived characteristics, including disability, gender, gender identity, gender expression, language, nationality, race or ethnicity, religion, or sexual orientation.		0

Allowable Use of Funds	Planned Use of Funds (Actions)	Planned Expenditures
6. Strategies to improve inclusive practices, including, but not limited to, universal design for learning, best practices for early identification, and development of individualized education programs for individuals with exceptional needs.	Provide professional development for teachers in Universal Design for Learning, early identification practices, and development of IEPs.	50,000
7. Instruction and education to support implementing effective language acquisition programs for English learners, which may include integrated languagedevelopment within and across content areas and building and strengthening capacity to increase bilingual and biliterate proficiency.		0
8. New professional learning networks for educators not already engaged in an education-related professional learning network to support the requirements of subdivision (c).		0
9. Instruction, education, and strategies to incorporate ethnic studies curricula adopted pursuant to Section 51226.7 into pupil instruction for grades 7 to 12, inclusive.		0
10. Instruction, education, and strategies for certificated and classified educators in early childhood education, or childhood development.		0
	Subtotal	**187,633.00**

Educator Effectiveness Block Grant Plan Instructions

Introduction
A program providing funds to county offices of education, school districts, charter schools, and state special schools to provide professional learning and to promote educator equity, quality, and effectiveness.

For additional information regarding Educator Effectiveness Block Grant funding please see the web page at https://www.cde.ca.gov/fg/aa/ca/educatoreffectiveness.asp.

Purpose and Requirements
As noted in the Introduction, a program providing funds to county offices of education, school districts, charter schools, and state special schools to provide professional learning and to promote educator equity, quality, and effectiveness:

- To ensure professional development meets educator and pupil needs, local educational agencies are **encouraged to allow school site and content staff to identify the topic or topics of professional learning**. Professional learning provided pursuant to this section shall do both of the following:
    - Be **content focused**, incorporate **active learning**, support **collaboration**, use **models** of effective practice, provide **coaching** and **expert support**, offer **feedback** and **reflection**, and be of **sustained duration**.
    - As applicable, be aligned to the **academic content standards** adopted pursuant to Sections 51226, 60605, 60605.1, 60605.2, 60605.3, 60605.4, 60605.8, and 60605.11, and the model curriculum adopted pursuant to Section 51226.7, as those sections read on June 30, 2020, and former Section 60605.85, as that section read on June 30, 2014.

Areas that to be considered for funding as outlined in Education Code include:

(1) **Coaching** and **mentoring** of staff serving in an instructional setting and beginning teacher or administrator induction, including, but not limited to, coaching and mentoring solutions that address a local need for teachers that can serve all pupil populations with a focus on retaining teachers, and offering structured feedback and coaching systems organized around social-emotional learning, including, but not limited to, promoting teacher self-awareness, self-management, social awareness, relationships, and responsible decision-making skills, improving teacher attitudes and beliefs about one's self and others, and supporting learning communities for educators to engage in a meaningful classroom teaching experience.

(2) Programs that lead to effective, **standards-aligned instruction** and improve **instruction in literacy** across all subject areas, including English language arts, history-social science, science, technology, engineering, mathematics, and computer science.
(3) Practices and strategies that **reengage pupils** and lead to **accelerated learning**.

(4) Strategies to implement **social-emotional learning**, **trauma-informed practices**, **suicide prevention**, access to **mental health** services, and other approaches that improve pupil well-being.

(5) Practices to create a **positive school climate**, including, but not limited to, restorative justice, training around implicit bias, providing positive behavioral supports, multitiered systems of support, transforming a schoolsite's culture to one that values diverse cultural and ethnic backgrounds, and preventing discrimination, harassment, bullying, and intimidation based on actual or perceived characteristics, including disability, gender, gender identity, gender expression, language, nationality, race or ethnicity, religion, or sexual orientation.

(6) Strategies to improve **inclusive practices**, including, but not limited to, universal design for learning, best practices for early identification, and development of individualized education programs for individuals with exceptional needs.

(7) Instruction and education to support implementing **effective language acquisition** programs for English learners, which may include integrated language development within and across content areas, and building and strengthening capacity to increase bilingual and biliterate proficiency.

(8) New **professional learning networks** for educators not already engaged in an education-related professional learning network to support the requirements of subdivision (c) - *see slide 12 for subdivision (c).*
(9) Instruction, education, and strategies to incorporate **ethnic studies** curricula adopted pursuant to Section 51226.7 into pupil instruction for grades 7 to 12, inclusive.

(10) Instruction, education, and strategies for certificated and classified educators in **early childhood education**, or **childhood development**.

Instructions to complete the template:

Total Educator Effectiveness Block Grant funds awarded to the LEA
Provide the total amount of Educator Effectiveness Block Grant funds the LEA is awarded.

Allowable Use of Funds Table
The table is in three parts, **Allowable Use of Funds, Planned Use of Funds (Actions)**, and **Planned Expenditures**. Data is only required in the **Planned Use of Funds** and **Planned Expenditures** columns.

(1) Allowable Use of Funds
The LEA must specify the amount of EEBG funds that it intends to use to implement a planned action. This column is prepopulated with the allowable uses of funds. There is no need to input additional information in this column.

(2) Planned Use of Funds (Actions)
- Provide a description of the action(s) the LEA will implement using EEBG funds. The description can be brief and/or in list form. Include the group that will receive the professional learning (teachers, administrators, paraprofessionals who work with students and classified staff that interact with students).

- An LEA has the flexibility to include planned use of funds/actions described in one or more areas list under **Allowable Use of Funds**. It is not required to include actions for every allowable use of funds listed.

(3) Planned Expenditures

Specify the amount of funds the LEA plans to expend to implement the action(s). The amount of funds included in this section should reflect the total funds planned to be expended over the life of the grant.

Fiscal Requirements

As a condition of receiving funds, a school district, COE, charter school, or state special school shall do **both** of the following:

- On or before **December 30, 2021**, develop and adopt a plan delineating the expenditure of funds apportioned pursuant to this section, including the professional development of teachers, administrators, paraprofessionals, and classified staff. The plan shall be **presented in a public meeting of the governing board** of the school district, county board of education, or governing body of the charter school, **before its adoption in a subsequent public meeting**.
- On or before **September 30, 2026**, **report detailed expenditure information** to CDE, including, but not limited to, specific **purchases** made and the **number of teachers, administrators, paraprofessional educators, or classified staff** that received professional development. The CDE shall determine the format for this report.

Funding apportioned pursuant to this section is subject to the **annual audits** required by Section 41020.

Siskiyou County Board of Education

CREDENTIALS FOR REGISTRATION DECEMBER 2021

Beall, Tamera	Sonora	Clear TC- Single Subject Physical Education Issued: 02/01/2022 Expires: 02/01/2027
Beall, Tamera	Sonora	Clear TC- Multiple Subject General Subjects (Exam) Issued: 02/01/2022 Expires: 02/01/2027
Bianchi, Elaine	Mt. Shasta	Clear TC- Single Subject Science; Biological Sciences Issued: 08/11/2021 Expires: 09/01/2026
Bousfield, Gregg	Happy Camp	Provisional Internship Permit TC- Single Subject Foundational Level - General Science Issued: 08/01/2021 Expires: 09/01/2022
Cash, Shannon	Montague	Emergency Permit-30 Day Substitute Substitute Issued: 11/01/2021 Expires: 11/01/2022
Chrestensen, Gerie	Etna	Permit - Child Development Associate Teacher Issued: 07/09/2021 Expires: 08/01/2026
Duncan, Valerie	Ashland	Clear SC - Pupil Personnel School Counseling Issued: 04/01/2022 Expires: 04/01/2027
Foster, Terry	Weed	Provisional Internship Permit TC- Education Specialist Moderate/Severe Issued: 08/01/2021 Expires: 09/01/2022
Fowle, Erin	Etna	Clear TC - Specialist Agriculture Issued: 10/01/2021 Expires: 11/01/2026
Fowle, Erin	Etna	Clear TC - Single Subject Agriculture Intro. English Issued: 11/01/2021 Expires: 11/01/2026
Fussell, Stacy	Montague	Preliminary SC- Administrative Administration Issued: 08/01/2021 Expires: 01/01/2023
Hill, Stephen	Montague	Clear TC - Single Subject Science: Biological Science(Exam) Issued: 09/01/2022 Expires: 09/01/2027

*No expiration date indicates not applicable.

Hope, Ann	Greenview	Clera TC- Multiple Subjects General Subjects Issued: 09/01/2019 Expires: 09/01/2024
Lang, Raylene	Etna	Preliminary SC- Administrative Administration Issued: 08/01/2021 Expires: 09/01/2023
Mitchell, Erica Dawn	Scott Bar	Preliminary SC- Administration Administrative Issued: 09/01/2021 Expires: 09/01/2025
Ridge, Tammera	Dunsmuir	Clear TC - Multiple Subject General Subjects (Exam) Issued: 10/01/2021 Expires: 10/01/2026
Solus-Blankenship, Allison	Mt. Shasta	Preliminary TC - Multiple Subject Administration Issued: 08/01/2021 Expires: 10/01/2024
Spencer, Alexis	Montague	Intern TC- Multiple Subjects General Subjects Issued: 08/01/2021 Expires: 06/01/2026
Thackeray, Tracy	Etna	Short Term Staff Permit TC- Single Subject Physical Education Issued: 08/01/2021 Expires: 07/01/2022
Towner, Daniel	Weed	Preliminary TC - Career Technical Education Building and Construction Trades Issued: 10/22/2021 Expires: 11/01/2024

*No expiration date indicates not applicable.

Contractor Certification Clauses

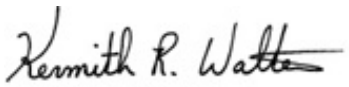
CCC 04/2017

CERTIFICATION

I, the official named below, CERTIFY UNDER PENALTY OF PERJURY that I am duly authorized to legally bind the prospective Contractor to the clause(s) listed below. This certification is made under the laws of the State of California.

Contractor/Bidder Firm Name (Printed)	Federal ID Number
Siskiyou County Office of Education	94-6002764

By (Authorized Signature)



Printed Name and Title of Person Signing

Kermith R. Walters, County Superintendent

Date Executed	Executed in the County of
December 15, 2021	Siskiyou

CONTRACTOR CERTIFICATION CLAUSES

1. STATEMENT OF COMPLIANCE: Contractor has, unless exempted, complied with the nondiscrimination program requirements. (Gov. Code §12990 (a-f) and CCR, Title 2, Section 11102) (Not applicable to public entities.)

2. DRUG-FREE WORKPLACE REQUIREMENTS: Contractor will comply with the requirements of the Drug-Free Workplace Act of 1990 and will provide a drug-free workplace by taking the following actions:

a. Publish a statement notifying employees that unlawful manufacture, distribution, dispensation, possession or use of a controlled substance is prohibited and specifying actions to be taken against employees for violations.

b. Establish a Drug-Free Awareness Program to inform employees about:

1) the dangers of drug abuse in the workplace;

2) the person's or organization's policy of maintaining a drug-free workplace;

3) any available counseling, rehabilitation and employee assistance programs; and,

4) penalties that may be imposed upon employees for drug abuse violations.

c. Every employee who works on the proposed Agreement will:

1) receive a copy of the company's drug-free workplace policy statement; and,

2) agree to abide by the terms of the company's statement as a condition of employment on the Agreement.

Failure to comply with these requirements may result in suspension of payments under the Agreement or termination of the Agreement or both and Contractor may be ineligible for award of any future State agreements if the department determines that any of the following has occurred: the Contractor has made false certification, or violated the certification by failing to carry out the requirements as noted above. (Gov. Code §8350 et seq.)

3. NATIONAL LABOR RELATIONS BOARD CERTIFICATION: Contractor certifies that no more than one (1) final unappealable finding of contempt of court by a Federal court has been issued against Contractor within the immediately preceding two-year period because of Contractor's failure to comply with an order of a Federal court, which orders Contractor to comply with an order of the National Labor Relations Board. (Pub. Contract Code §10296) (Not applicable to public entities.)

4. CONTRACTS FOR LEGAL SERVICES $50,000 OR MORE- PRO BONO REQUIREMENT: Contractor hereby certifies that Contractor will comply with the requirements of Section 6072 of the Business and Professions Code, effective January 1, 2003.

Contractor agrees to make a good faith effort to provide a minimum number of hours of pro bono legal services during each year of the contract equal to the lessor of 30 multiplied by the number of full time attorneys in the firm's offices in the State, with the number of hours prorated on an actual day basis for any contract period of less than a full year or 10% of its contract with the State.

Failure to make a good faith effort may be cause for non-renewal of a state contract for legal services, and may be taken into account when determining the award of future contracts with the State for legal services.

5. EXPATRIATE CORPORATIONS: Contractor hereby declares that it is not an expatriate corporation or subsidiary of an expatriate corporation within the meaning of Public Contract Code Section 10286 and 10286.1, and is eligible to contract with the State of California.

6. SWEATFREE CODE OF CONDUCT:

a. All Contractors contracting for the procurement or laundering of apparel, garments or corresponding accessories, or the procurement of equipment, materials, or supplies, other than procurement related to a public works contract, declare under penalty of perjury that no apparel, garments or corresponding accessories, equipment, materials, or supplies furnished to the state pursuant to the contract have been laundered or produced in whole or in part by sweatshop labor, forced labor, convict labor, indentured labor under penal sanction, abusive forms of child labor or exploitation of children in sweatshop labor, or with the benefit of sweatshop labor, forced labor, convict labor, indentured labor under penal sanction, abusive forms of child labor or exploitation of children in sweatshop labor. The contractor further declares under penalty of perjury that they adhere to the Sweatfree Code of Conduct as set forth on the California Department of Industrial Relations website located at www.dir.ca.gov, and Public Contract Code Section 6108.

b. The contractor agrees to cooperate fully in providing reasonable access to the contractor's records, documents, agents or employees, or premises if reasonably

required by authorized officials of the contracting agency, the Department of Industrial Relations, or the Department of Justice to determine the contractor's compliance with the requirements under paragraph (a).

7. DOMESTIC PARTNERS: For contracts of $100,000 or more, Contractor certifies that Contractor is in compliance with Public Contract Code section 10295.3.

8. GENDER IDENTITY: For contracts of $100,000 or more, Contractor certifies that Contractor is in compliance with Public Contract Code section 10295.35.

DOING BUSINESS WITH THE STATE OF CALIFORNIA

The following laws apply to persons or entities doing business with the State of California.

1. CONFLICT OF INTEREST: Contractor needs to be aware of the following provisions regarding current or former state employees. If Contractor has any questions on the status of any person rendering services or involved with the Agreement, the awarding agency must be contacted immediately for clarification.

Current State Employees (Pub. Contract Code §10410):

1). No officer or employee shall engage in any employment, activity or enterprise from which the officer or employee receives compensation or has a financial interest and which is sponsored or funded by any state agency, unless the employment, activity or enterprise is required as a condition of regular state employment.

2). No officer or employee shall contract on his or her own behalf as an independent contractor with any state agency to provide goods or services.

Former State Employees (Pub. Contract Code §10411):

1). For the two-year period from the date he or she left state employment, no former state officer or employee may enter into a contract in which he or she engaged in any of the negotiations, transactions, planning, arrangements or any part of the decision-making process relevant to the contract while employed in any capacity by any state agency.

2). For the twelve-month period from the date he or she left state employment, no former state officer or employee may enter into a contract with any state agency if he or she was employed by that state agency in a policy-making position in the same general subject area as the proposed contract within the 12-month period prior to his or her leaving state service.

If Contractor violates any provisions of above paragraphs, such action by Contractor shall render this Agreement void. (Pub. Contract Code §10420)

Members of boards and commissions are exempt from this section if they do not receive payment other than payment of each meeting of the board or commission, payment for preparatory time and payment for per diem. (Pub. Contract Code §10430 (e))

2. LABOR CODE/WORKERS' COMPENSATION: Contractor needs to be aware of the provisions which require every employer to be insured against liability for Worker's Compensation or to undertake self-insurance in accordance with the provisions, and

Contractor affirms to comply with such provisions before commencing the performance of the work of this Agreement. (Labor Code Section 3700)

3. AMERICANS WITH DISABILITIES ACT: Contractor assures the State that it complies with the Americans with Disabilities Act (ADA) of 1990, which prohibits discrimination on the basis of disability, as well as all applicable regulations and guidelines issued pursuant to the ADA. (42 U.S.C. 12101 et seq.)

4. CONTRACTOR NAME CHANGE: An amendment is required to change the Contractor's name as listed on this Agreement. Upon receipt of legal documentation of the name change the State will process the amendment. Payment of invoices presented with a new name cannot be paid prior to approval of said amendment.

5. CORPORATE QUALIFICATIONS TO DO BUSINESS IN CALIFORNIA:

a. When agreements are to be performed in the state by corporations, the contracting agencies will be verifying that the contractor is currently qualified to do business in California in order to ensure that all obligations due to the state are fulfilled.

b. "Doing business" is defined in R&TC Section 23101 as actively engaging in any transaction for the purpose of financial or pecuniary gain or profit. Although there are some statutory exceptions to taxation, rarely will a corporate contractor performing within the state not be subject to the franchise tax.

c. Both domestic and foreign corporations (those incorporated outside of California) must be in good standing in order to be qualified to do business in California. Agencies will determine whether a corporation is in good standing by calling the Office of the Secretary of State.

6. RESOLUTION: A county, city, district, or other local public body must provide the State with a copy of a resolution, order, motion, or ordinance of the local governing body which by law has authority to enter into an agreement, authorizing execution of the agreement.

7. AIR OR WATER POLLUTION VIOLATION: Under the State laws, the Contractor shall not be*:* (1) in violation of any order or resolution not subject to review promulgated by the State Air Resources Board or an air pollution control district; (2) subject to cease and desist order not subject to review issued pursuant to Section 13301 of the Water Code for violation of waste discharge requirements or discharge prohibitions; or (3) finally determined to be in violation of provisions of federal law relating to air or water pollution.

8. PAYEE DATA RECORD FORM STD. 204: This form must be completed by all contractors that are not another state agency or other governmental entity.

California State Preschool Program
Continued Funding Application Fiscal Year 2022–23

California Sate Preschool Program (CSPP) contractors who wish to be considered for continued funding for fiscal year (FY) 2022–23 must read the accompanying instructions and fully and accurately complete this application for continued funding. Instructions may be accessed on the Continued Funding Application (CFA) web page at: https://www.cde.ca.gov/sp/cd/ci/cfaforms2223.asp.

Please note that CSPP contractors have no vested right to a subsequent contract. Completion of this CFA does not guarantee a renewal of funding. Upon completion of this CFA the California Department of Education (CDE) will review the application and may contact your agency seeking additional information. If the CDE determines your agency will not be renewed for a subsequent contract year, you will be notified in writing no later than April 7, 2022, pursuant to the *California Code of Regulations*, Title 5 (5 *CCR*). CSPP contractors who apply for and are approved for continued funding do not need to sign a contract with the CDE to provide CSPP services for FY 2022–23, as contracts will be automatically renewed in accordance with all applicable federal and state laws as well as all CSPP Funding Terms and Conditions and Program Requirements that will be incorporated into the 2022–23 CSPP contract. By signing this CFA, the CSPP contractor is indicating that it wishes to automatically renew the CSPP contract for FY 2022–23 and is willing to, and does accept, all of the terms and conditions of the CSPP contract, which will be provided to the CSPP contractor no later than June 1, 2022. The CSPP contractor may reject the FY 2022–23 CSPP contract by providing the CDE with a written notice no later than July 1, 2022. Instructions on how to provide written notice of rejection of the terms of the new FY 2022–23 contract will be provided in forthcoming communication, on or before June 1, 2022, to CSPP contractors.

Failure to submit the CFA in a timely manner shall constitute as a notice to the CDE of the intent to discontinue services at the end of the current contract year, unless the CSPP contractor has received a written notice of extension of time from the CDE. If the CFA is returned to the CDE in a timely manner but is not fully and accurately completed, funding for FY 2022–23, if approved, may be delayed.

If you have any questions regarding the CFA, please contact CFA@cde.ca.gov.

Section I – CSPP Contractor Information

Legal Name of CSPP Contractor: Siskiyou County Office of Education

CSPP Contractor *Doing Business As* (DBA): Siskiyou (SCOE) State Preschool

Headquartered County: 47 Siskiyou

Vendor Number: 1047

Executive Director Name: Kermith R. Walters

Executive Director Telephone Number: 530-842-8403

Executive Director Fax Number: 530-842-8437

Executive Director Email Address: kwalters@siskiyoucoe.net

Legal Business Address: 609 S. Gold Street

City: Yreka

Zip Code: 96097

Mailing Address (if different from above):

City:

Zip Code:

Name of Person Completing the CFA: Elizabeth Robinson

Title of Contact Person Completing the CFA: Executive Assistant

Contact Person Telephone Number: 530-842-8405

Contact Person Email Address: erobinson@siskiyoucoe.net

Contractor Name: **Vendor #:** **County:**

Section II – CSPP Contract Type

Check all applicable boxes indicating the programs the CSPP contractor intends to continue to administer for the Fiscal Year 2022–23. The CSPP contractor agrees to continue implementation of these programs with funds provided by the CDE.

CSPP Type

- ☐ Full-Day/Full-Year
- ☑ Part-Day/Part-Year
- ☐ Family Childcare Home Education Network

Contractor Name: **Vendor #:** **County:**

Section III – CSPP Contractor's Officers and Board of Directors Information

Does the CSPP contractor have a board of directors? Yes No

If no, please explain the entity type and the governance structure (i.e., number of owners and partnership).

Have any of the listed officers, board members, owners or other governing individuals ever served as an officer, board member, owner or governing individual with an agency that received state or federal funding and which agency funding was terminated or involuntarily non-renewed, or the agency was debarred from funding for any period of time?

Yes No

If yes, list on a separate page the officer(s), board member(s), owner(s) or other governing individual(s) to which this applies and include the former agency(ies) with which the individual(s) was/were previously affiliated and the circumstancesleading to the termination, involuntary non-renewal or debarment.

List all officers and board members/governing individuals (i.e., owner, director, etc.) Attach additional sheets as necessary.

Officer, Board Member, Owner or Governing Individual Name	Title	Telephone Number	Mailing Address	Email Address
William Enos	President	530-926-1040	332 Alpine Drive Mt. Shasta, CA 96067	blenos@snowcrest.net
John Bennett	Vice President	530-397-4450	6009 Andrews Rd Dorris, CA 96023	jbennettiss@yahoo.com
Len Foreman	Member	530-842-8400	4187 South Summit View Dr, Dunsmuir, CA 96025	len4man@gmail.com

Contractor Name: **Vendor #:** **County:**

Section IV – Program Narrative

A. Please select the box below if the CSPP contractor **does not** have programmatic **or** calendar changes to their CSPP.

☑ No changes

B. Please select all applicable fields below if the CSPP contractor **does** have programmatic **or** calendar changes to their CSPP. Programmatic or calendar changes require completion of a form ELCD 3704A. This form is available on the CFA web page at: https://www.cde.ca.gov/sp/cd/ci/cfaforms2223.asp.

Note: Program calendars must be submitted for both the part-day/part-year CSPP and the full-day/full-year CSPP, as applicable. Making changes to the Minimum Days of Operation (MDO) does not change the contractMaximum Reimbursable Amount (MRA).

☐ Programmatic change

☐ Calendar change

Contractor Name: **Vendor #:** **County:**

Section V – CSPP Personnel Certification

The State of California requires any CSPP contractor receiving child care and development funds, disbursed by the CDE, to employ fully qualified personnel as stipulated in the California *Education Code (EC)*; and the *California Code of Regulations*, Title 5 *(*5 *CCR)*; and the Funding Terms and Conditions of the CSPP contract.

I certify, as the authorized agent representing this CSPP contractor, that I have read and understand the staffing requirements for Program Director, Site Supervisor, and Teacher. All staff employed in CDE funded CSPP are fully qualified for their respective positions. The exception to this certification is a person employed as Program Director or Site Supervisor who possesses a current Staffing Qualifications Waiver approved by the Early Education Division (ELCD).

Signature of the CSPP Contractor's Authorized Representative:	
Printed Name and Title of the CSPP Contractor's Authorized Representative:	Kermith R. Walters, County Superintendent
Date of Signature:	
Authorized Representative's Telephone Number:	530-842-8403
Authorized Representative's Email Address:	jkwalters@siskiyoucoe.net

Contractor Name: **Vendor #:** **County:**

Section VI – Subcontract Certification

A. Please select the box below if the CSPP contractor **does not** have subcontractors, and move to section VII:

☐ No subcontractors

B. Please select the box below if the CSPP contractor **does** have subcontractors, and complete the information and sign in the section below. CSPP Contractors who subcontract CSPP services will need to complete and submit the form ELCD 3704B. The form is available on the CFA web page at: https://www.cde.ca.gov/sp/cd/ci/cfaforms2223.asp.

☐ Subcontractors

I certify that the contractual arrangement(s) listed above are made in adherence tothe required subcontract provisions contained in the 5 *CCR*, and the Funding Terms and Conditions of the CSPP contract.

I understand that signing this certificate does not lessen the legal responsibility for the CSPP contract requirements. As the CSPP contractor, it is my responsibility to monitor the performance of the subcontractor to ensure services are provided appropriately through the entire contract term.

Signature of the CSPP Contractor's Authorized Representative:	
Printed Name and Title of the CSPP Contractor's Authorized Representative:	Kermith R. Walters, County Superintendent
Date of Signature:	
Authorized Representative'sTelephone Number:	530-842-8403
Authorized Representative's EmailAddress:	kwalters@siskiyoucoe.net

Contractor Name: **Vendor #:** **County:**

Section VII – CSPP Contractor Certification

- Under penalty of perjury, I certify the following:
- I am authorized by the CSPP contractor's Board of Directors or other governing authority toexecute this CFA, signifying their intent to automatically renew the current contract for FY 2022–23, under new terms and conditions to be established by the CDE, unless rejected in writing prior to the effective date of the new CSPP contract on July 1, 2022.
- On behalf of the CSPP contractor and its governing authority, we understand some information requested in this CFA is intended for use by CDE auditors in connection with future audit work and performance reviews and may not be used, or even reviewed or considered by the CDE until well after the CSPP contract has expired, if ever. Therefore, we further understand that the information (and any underlying transactions) disclosed by this CFA shall not be considered properly noticed to the CDE, nor approved, accepted or authorized by the CDE, even if our request for continued funding by the CDE is subsequently approved.
- The governing board members have been trained in understanding conflict of interestrequirements associated with their positions on the board and have reported all knownconflicts of interest.
- I have supervisory authority over the CSPP, have actual, personal knowledge of the information provided in this CFA and certify that it istrue and correct in all material respects.
- I am familiar with and will ensure that the CSPP contractor complies with all applicableprogram statutes and regulations, including:
    - Subcontracting requirements, including competitive bidding, CDE approval, andaudit requirements in 5 *CCR.*
    - Prohibitions on conflicts of interests, including (i) the assurances required to establish that transactions with officers, directors and other related party transactions are conducted at arm's length, and (ii) employment limitations stated in *Education Code.*
    - Cost reimbursement requirements, including reimbursable and non-reimbursablecosts, documentation requirements, the provisions for determining the reimbursable amount and other provisions in 5 *CCR*, Accounting and reporting requirements in 5 *CCR*.
    - Operational and programmatic requirements.

Contractor Name: **Vendor #:** **County:**

By signing this CFA, the CSPP contractor is indicating that it wishes to automatically renew the current CSPP contract for FY 2022-23 and, if approved, is willing to, and does accept, all of the terms and conditions of the CSPP contract, which will be provided to the CSPP contractor no later than June 1, 2022. The CSPP contractor may reject the FY 2022–23 CSPP contract by providing the CDE with a written notice of rejection no later than July 1, 2022. Instructions on how to provide written notice of rejection of the terms of the new FY 2022–23 contract will be provided in forthcoming communication, on or before June 1, 2022, to CSPP contractors.

Signature of the CSPP Contractor's Authorized Representative:	
Printed Name and Title of the CSPP Contractor's Authorized Representative:	Kermith R. Walters, County Superintendent
Date of Signature:	
Authorized Representative's Telephone Number:	530-842-8403
Authorized Representative's Email Address:	kwalters@siskiyoucoe.net

Contractor Name: **Vendor #:** **County:**

Section VIII – Certification of CSPP Contractor Information in the Child Development Management Information System

CSPP contractors are required to review all information in the Child Development Management Information System (CDMIS) and update any outdated or incorrect information. To review the information and submit changes, log on to the CDMIS at https://www4.cde.ca.gov/cdmis/default.aspx.

As the authorized representative of the CSPP contractor listed below, I certify, under penalty of perjury, that I have reviewed all of the information for

and updates, additions, or deletions have been submitted as needed for information in all of the areas below:

- Executive Director/Superintendent information
- Program Director information
- Sites and Licenses and/or Office information
- CSPP Family Child Care Home Education Network (FCCHEN) provider summary information

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To the best of my knowledge, the information on the CDMIS website reflects accurate information for the

as of the date this certification is signed.

Program Director/Authorized Representative Signature: **Date Signed:**

Printed Name of Program Director/Authorized Representative:

Kermith R. Walters, County Superintendent

Contractor Name: **Vendor #:** **County:**

Section IX – Required Attachments

All attachments and/or documentation below must be completed and included when submitting the CFA. Attachments A-J are located on the CFA web page at: https://www.cde.ca.gov/sp/cd/ci/cfaforms2223.asp.

A. Fiscal Year 2022–23 Program Calendar (ELCD-9730)

B. Payee Data Record (STD. 204) (Non-public agencies only)

C. Payee Data Record Supplement (STD. 205) (Non-public agencies only, as applicable)

D. Secretary of State (Non-public agencies only)

E. Verification of School District Name and Address (Public agencies only)

F. Program Narrative Change (ELCD 3704A) (As applicable)

G. Subcontractor Certification (ELCD 3704B) (As applicable)

H. California Civil Rights Laws Certification (CO-005)

I. Contractor Certification Clauses (CCC 04/2017)

J. Federal Certification (CO.8)

K. For Public Agencies only, include a copy of the agency's board resolution and/or minutes authorizing signature on this document, and a delegation of authority, if applicable

Contractor Name: **Vendor #:** **County:**

Section X – CFA Checklist

Section	Section Description	Page	Check
Section I	CSPP Contractor Information	2	☑
Section II	CSPP Contract Type	3	☑
Section III	CSPP Contractor's Officers and Board of Directors Information	4	☑
Section IV	Program Narrative	5	☐
Section V*	**CSPP Personnel Certification**	6	☑
Section VI*	**Subcontractor Certification**	7	☑
Section VII*	**CSPP Contractor Certification**	8	☑
Section VIII*	**Certification of CSPP Contractor Information in the CDMIS Database**	10	☑
Section IX A.	CSPP Program Calendar(s) (ELCD-9730)	11	☑
Section IX B.*	**State of California, Payee Data Record (STD. 204) (non-public agencies only)**	11	☐
Section IX C.*	**Payee Data Record Supplement (STD. 205) (Non-public agencies only)**	11	☐
Section IX D.	Secretary of State search results (non-public agencies only)	11	☐
Section IX E.	Verification of School District Name and Address search, as applicable	11	☑
Section IX F.	Program Narrative Change (ELCD 3704A)	Insert after page 5	☐

Contractor Name: **Vendor #:** **County:**

Section Number	Section Description	Page Number	Check Box
Section IX G.	Subcontractor Certification (ELCD 3704B)	Insert after page 7	☑
Section IX H.*	**California Civil Rights Laws Certification (CO-005)**	11	☑
Section IX I.*	**Contractor Certification Clauses (CCC 04/2017)**	11	☑
Section IX J.*	**Federal Certification (CO.8)**	11	☑
Section IX K.*	**For Public Agencies, include a copy of the agency's board resolution or minutes authorizing signature on this document, and a delegation of authority, if applicable**	11	☑

All Sections must be included in the CFA package, as applicable
***Bolded sections require a signature**

California Department of Education
Fiscal & Administrative Services Division
CO-005 (NEW 4/2020)

CALIFORNIA CIVIL RIGHTS LAWS CERTIFICATION

Pursuant to Public Contract Code section 2010, if a bidder or proposer executes or renews a contract in the amount of $100,000 or more on or after January 1, 2017, the bidder or proposer hereby certifies compliance with the following:

1. CALIFORNIA CIVIL RIGHTS LAWS: For contracts $100,000 or more, executed or renewed after January 1, 2017, the contractor certifies compliance with the Unruh Civil Rights Act (Section 51 of the Civil Code) and the Fair Employment and Housing Act (Section 12960 of the Government Code); and

2. EMPLOYER DISCRIMINATORY POLICIES: For contracts $100,000 or more, executed or renewed after January 1, 2017, if a Contractor has an internal policy against a sovereign nation or peoples recognized by the United States government, the Contractor certifies that such policies are not used in violation of the Unruh Civil Rights Act (Section 51 of the Civil Code) or the Fair Employment and Housing Act (Section 12960 of the Government Code).

CERTIFICATION

I, the official named below, certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

1. Proposer/Bidder Firm Name (Printed):
   Siskiyou County Office of Education
2. Federal ID Number:
   94-6002764
3. By (Authorized Signature):

4. Printed Name and Title of Person Signing:
   Kermith R. Walters
5. Date Executed:

6. Executed in the County and State of:
   Siskiyou County, California

California Department of Education
Fiscal and Administrative Services Division
CO-007 (Rev. 04/2020)

FEDERAL CERTIFICATIONS

Certifications regarding lobbying, debarment, suspension and other responsibility matters; and drug-free workplace requirements

Applicants should refer to the regulations cited below to determine the certification to which they are required to attest. Applicants should also review the instructions for certification included in the regulations before completing this form. Signature of this form provides for compliance with certification requirements under 34 CFR Part 82 "New restrictions on Lobbying," and 34 CFR Part 85, "Government-wide Debarment and Suspension (Non procurement) and Government-wide requirements for Drug-Free Workplace (Grants)." The Certifications shall be treated as a material representation of fact upon which reliance will be placed when the Department of Education determines to award the covered transaction, grant, or cooperative agreement.

1. LOBBYING

As required by Section 1352, Title 31 of the U.S. Code, and implemented at 34 CFR Part 82, for persons entering into a grant or cooperative agreement over $100,000 as defined at 34 CFR Part 82, Section 82.105 and 82.110, the applicant certifies that:

(a.) No federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a member of Congress in connection with the making of any federal grant, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any federal grant or cooperative agreement;

(b.) If any funds other than federal appropriated funds have been or will be paid to any person for influencing or attempting to influence an employee of Congress, or any employee of a Member of Congress in connection with this Federal grant or cooperative agreement, the undersigned shall complete and submit Standard Form –LLL, "Disclosure Form to Report Lobbying," in accordance with this instruction;

(c.) The undersigned shall require the language of this certification be included in the award documents for all subawards at all tiers (including subgrants, contracts under grants cooperative agreements, and subcontracts) and that all subrecipients shall certify and disclose accordingly.

2. DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS

As required by executive Order 12549, Debarment and Suspension, and other responsibilities implemented at 34 CFR Part 85, for prospective participants in primary or substantive control over a covered transactions, as defined at 34 CFR Part 85, Sections 85.105 and 85.110-

A. The applicant certifies that it and its principals:

(a.) Are not presently debarred, suspended proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any federal department or agency:

(b.) Have not within a three-year period preceding this application been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) transaction or contract under a public transaction violation of federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;

(c.) Have not within a three-year period proceeding this application had one or more public transactions (federal, state, or local) terminated for cause or default; and

B. Where the applicant is unable to certify to any of the statements in this certification, he or she shall attach an explanation to this application.

3. DRUG-FREE WORKPLACE (GRANTEES OTHER THAN INDIVIDUALS)

As required by the Drug-Free Workplace Act of 1998, and implemented at 34 CFR Part 85, Subpart F, for grantees, as defined at 34 CFR Part 85, Section 85.605 and 85.610-

A. The applicant certifies that it will or will continue to provide a drug-free workplace by:

(a.) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition.

(b.) Establishing an on-going drug-free awareness program to inform employees about-

(1.)The danger of drug abuse in the workplace;

(2.)The grantee's policy of maintaining a drug-free workplace;

(3.)Any available drug counseling, rehabilitation, and employee assistance programs; and

(4.)The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;

(c.)Making it a requirement that each employee to be engaged in performance of the grant be given a copy of the statement required by paragraph (a);

(d.)Notifying the employee in the statement required by paragraph (a) that as a condition of employment under the grant, the employee will-

(1.)Abide by the terms of the statement; and

(2.)Notify the employer in writing of his or her conviction for a violation;

(e.)Notifying the agency, in writing, within 10 calendar days after receiving notice under subparagraph (d) (2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to: Director, Grants, and Contracts Service, U.S. Department of Education 400 Maryland Avenue, S.W. (Room 3124, GSA Regional Office Building No.3), Washington, DC 20202-4571. Notice shall include the identification number(s) of each affected grant;

(f.) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d) (2), with respect to any employee who is so convicted:

(1.)Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or

(2.)Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a federal, state, or local health, law enforcement, or other appropriate agency:

(g.)Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e), and (f).

B. The grantee may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant:

Place of Performance (Street address, city, county, state, zip code)

Address: 609 S. Gold Street

City: Yreka

State: CA

Zip Code: 96097

☐ Check if there are workplaces on file that are not identified here.

4. DRUG-FREE WORKPLACE (GRANTEES WHO ARE INDIVIDUALS)

As required by the Drug-Free Workplace Act of 1988, and implemented at 34 CFR Part 85, Subpart F, for grantees, as defined at 34 CFR Part 85, Sections 85.605 and 85.610

(a.) As a condition of the grant, I certify that I will not engage in the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance in conducting any activity with the grant, and

(b.) If convicted of a criminal drug offense resulting from a violation occurring during the conduct of any grant activity, I will report the conviction, in writing, within 10 calendar days of the conviction, to: Director, Grants and Contracts Service, U.S. Department of Education, 400 Maryland Avenue, S.W. (Room 3124, GSA Regional Office Building No.3) Washington, DC 20202-4571. Notice shall include the identification number(s) of each affected grant.

As the duly authorized representative of the applicant, I hereby certify that the applicant will comply with the above certifications.

NAME OF APPLICANT:

Siskiyou County Office of Education

CONTRACT #:

CSPP9603

PRINTED NAME AND TITLE OF AUTHORIZED REPRESENTATIVE:

Kermith R. Walters, County Superintendent

SIGNATURE:

DATE:

California Department of Education
Early Education Division

EED-9730
October 2021

Fiscal Year 2022–23 Program Calendar

Name of CSPP Contractor	Vendor Number	County	Contract Type
Siskiyou County Office of Education	1047	47 - Siskiyou	CSPP Part-Day/Part Year

Instructions: Enter an UPPERCASE X on each day your program will operate. Your days of operation will auto-calculate in the boxes below each month, and in the Total Days of Operation box at the bottom of the form. The asterisks (*) in the month tables refer to days which fall in either the preceding or the following month. Do not enter any values in boxes with an asterisk.

July 2022

Sun	M	Tu	W	Th	F	Sat
*	*	*	*	*	1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31	*	*	*	*	*	*

July Days of Operation: 0

August 2022

Sun	M	Tu	W	Th	F	Sat
*	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	X	X	X	27
28	X	X	X	*	*	*

August Days ofOperation: 6

September 2022

Sun	M	Tu	W	Th	F	Sat
*	*	*	*	X	X	3
4	5	X	X	X	X	10
11	X	X	X	X	X	17
18	X	X	X	X	X	24
25	X	X	X	X	X	*

September Days of Operation: 21

First Quarter Subtotal: 27

October 2022

Sun	M	Tue	W	Th	F	Sat
*	*	*	*	*	*	1
2	X	X	X	X	X	8
9	X	X	X	X	X	15
16	X	X	X	X	X	22
23	X	X	X	X	X	29
30	X	*	*	*	*	*

October Days of Operation: 21

November 2022

Sun	M	Tu	W	Th	F	Sat
*	*	1	X	X	X	5
6	X	X	X	X	11	12
13	X	X	X	X	X	19
20	21	22	23	24	25	26
27	X	X	X	*	*	*

November Days of Operation: 15

December 2022

Sun	M	Tu	W	Th	F	Sat
*	*	*	*	X	X	3
4	X	X	X	X	X	10
11	X	X	X	X	X	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

December Days of Operation: 12

Second Quarter Subtotal: 48

January 2023

Sun	M	Tu	W	Th	F	Sat
1	X	X	X	X	X	7
8	X	X	X	X	X	14
15	16	X	X	X	X	21
22	X	X	X	X	X	28
29	X	X	*	*	*	*

January Days of Operation: 21

February 2023

Sun	M	Tu	W	Th	F	Sat
*	*	*	X	X	X	4
5	X	X	X	X	X	11
12	13	X	X	X	X	18
19	20	X	X	X	X	25
26	X	X	*	*	*	*

February Days of Operation: 18

March 2023

Sun	M	Tu	W	Th	F	Sat
*	*	*	X	X	X	4
5	X	X	X	X	X	11
12	X	X	X	X	X	18
19	X	X	X	X	X	25
26	X	X	X	X	X	*

March Days of Operation: 23

Third Quarter Subtotal: 62

April 2023

Sun	M	Tu	W	Th	F	Sat
*	*	*	*	*	*	1
2	X	X	X	X	X	8
9	10	11	12	13	14	15
16	X	X	X	X	X	22
23	X	X	X	X	X	29
30	*	*	*	*	*	*

April Days of Operation: 15

May 2023

Sun	M	Tu	W	Th	F	Sat
*	X	X	X	X	X	6
7	X	X	X	X	X	13
14	X	X	X	X	X	20
21	X	X	X	X	X	27
28	29	X	X	*	*	*

May Days of Operation: 22

June 2023

Sun	M	Tu	W	Th	F	Sat
*	*	*	*	X	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	*

June Days of Operation: 1

Fourth Quarter Subtotal: 38

Total Days of Operation: 175

EED Consultant Initials (for CDE use only)

Date approved by EED Consultant (for CDE use only)

Siskiyou County Office of Education

County	Siskiyou
District	Siskiyou County Office of Education List of active district's schools
CDS Code	47 10470 0000000
District Address	609 South Gold St. Yreka, CA 96097-3110 Google Map
Mailing Address	609 South Gold St. Yreka, CA 96097-3110
Phone Number	(530) 842-8400
Fax Number	(530) 842-8436
Email	Information Not Available
Web Address	www.siskiyoucoe.net
Superintendent	Kermith Walters County Superintendent (530) 842-8400 kwalters@siskiyoucoe.net
Chief Business Official	Deborah Pendley Associate Superintendent (530) 842-8424 dpendley@siskiyoucoe.net
Status	Active
District Type	County Office of Education (COE)
Low Grade	K
High Grade	12
NCES/Federal District ID	0691038

CDS Coordinator (Contact for Data Updates)	Nancy Grenvik (530) 842-8457 Request Data Update(s)
Last Updated	August 20, 2019

Directory Disclaimer

The California School Directory and related public school and district data files (collectively referred to as the "Directory"), contain information about California schools, districts, and school/district administrators that is voluntarily self-reported by local education agencies (LEAs) to the California Department of Education (CDE) as a public convenience. Because the information is voluntarily self-reported, the Directory does not contain information for every LEA and the information that is in the Directory may be outdated or have errors, omissions, typos and other inaccuracies. Therefore, information, or the absence of information, in the Directory should not be relied upon for any purpose and should be used only to contact the LEA. The CDE makes no representation or warranty, express or implied, with respect to Directory information.

For information regarding LEA accreditation, please visit the US Department of Education's Accreditation and Quality Assurance web page.

SISKIYOU COUNTY OFFICE OF EDUCATION

Secure Rural Schools Forest Reserve Allocation 2021-2022

SECURE RURAL SCHOOLS
FOREST RESERVE ALLOCATION
FISCAL YEAR 2021/2022

Principal Allocation	$	1,283,648.44
Interest Earned	$	11,498.46
Amount to Allocate	$	1,295,146.90
County Office Allocation - 15%	$	<194,272.04>
Balance	$	1,100,874.86

Reserve

Prior Contingency	$	40,000.00
New Contingency	$	<50,000.00>

School Allocations

Allocation to Schools	$	1,090,874.87
Community College @ 8%	$	<87,269.99>
Balance Available	$	1,003,604.88

K-12 Allocation

K – 12	$	1,003,604.88
Small Block Schools	$	<120,000.00>
	$	883,604.88
K – 12 Funded on ADA		5,529.99
Amount Per ADA	$	159.78

SECURE RURAL SCHOOLS
FOREST RESERVE ALLOCATION
FISCAL YEAR 2021/2022

ELEMENTARY SCHOOLS		
Big Springs Union Elementary	$	26,939.61
Bogus Elementary	$	10,000.00
Butteville Union Elementary	$	27,970.22
Delphic Elementary	$	10,000.00
Dunsmuir Elementary	$	13,805.35
Forks of Salmon Elementary	$	10,000.00
Gazelle Union Elementary	$	10,000.00
Grenada Elementary	$	32,995.43
Happy Camp Union Elementary	$	19,400.99
Hornbrook Elementary	$	10,000.00
Junction Elementary	$	10,000.00
Klamath River Union Elementary	$	10,000.00
Little Shasta Elementary	$	10,000.00
McCloud Union Elementary	$	10,000.00
Montague Elementary	$	24,873.60
Mt. Shasta Union Elementary	$	83,869.11
Seiad Elementary	$	10,000.00
Weed Union Elementary	$	41,716.45
Willow Creek Elementary	$	10,000.00
Yreka Union Elementary	$	146,509.30
HIGH SCHOOLS		
Dunsmuir Joint Union High	$	10,000.00
Siskiyou Union High	$	79,139.50
Yreka Union High	$	93,996.24
UNIFIED		
Butte Valley Unified	$	43,400.58
Scott Valley Unified	$	101,450.17
Tulelake Basin Joint Unified	$	46,497.18
OTHER SCHOOLS		
Golden Eagle Charter	$	78,907.81
Northern United Siskiyou	$	22,133.31
Siskiyou County Office of Education	$	194,272.04
Siskiyou Joint Community College	$	87,269.99
TOTAL	$	1,285,146.87

SECURE RURAL SCHOOLS
FOREST RESERVE ALLOCATION
THREE-YEAR DISTRICT RECAP

	FY 18/19	FY 19/20	FY 20/21	FY 21/22
Principal Allocation	1,568,293.58	1,495,176.44	1,449,994.53	1,283,648.44
Interest Earned	13,320.40	28,995.16	19,609.14	11,498.46
Reserve / Charter Adjustment	<10,000.00>	<10,000.00>	<10,000.00>	<10,000.00>
Total Allocations	1,571,613.99	1,515,309.29	1,459,603.67	1,285,146.87
ELEMENTARY SCHOOLS				
Big Springs Union Elementary	35,400.99	32,420.14	31,062.45	$ 26,939.61
Bogus Elementary	10,000.00	10,000.00	10,000.00	$ 10,000.00
Butteville Union Elementary	40,054.90	35,666.54	32,250.78	$ 27,970.22
Delphic Elementary	11,676.94	11,073.59	10,997.14	$ 10,000.00
Dunsmuir Elementary	15,999.75	16,201.49	15,918.12	$ 13,805.35
Forks of Salmon Elementary	10,000.00	10,000.00	10,000.00	$ 10,000.00
Gazelle Union Elementary	10,000.00	10,000.00	10,000.00	$ 10,000.00
Grenada Elementary	39,834.85	41,524.54	38,045.05	$ 32,995.43
Happy Camp Union Elementary	20,733.87	19,526.05	22,370.12	$ 19,400.99
Hornbrook Elementary	10,274.39	10,000.00	10,000.00	$ 10,000.00
Junction Elementary	10,000.00	10,000.00	10,000.00	$ 10,000.00
Klamath River Union Elementary	10,000.00	10,000.00	10,000.00	$ 10,000.00
Little Shasta Elementary	10,000.00	10,000.00	10,000.00	$ 10,000.00
McCloud Union Elementary	10,973.61	10,568.43	10,000.00	$ 10,000.00
Montague Elementary	30,220.61	30,858.89	28,680.26	$ 24,873.60
Mt. Shasta Union Elementary	108,249.20	100,474.41	96,704.44	$ 83,869.11
Seiad Elementary	10,000.00	10,000.00	10,000.00	$ 10,000.00
Weed Union Elementary	55,028.44	46,259.75	48,100.73	$ 41,716.45
Willow Creek Elementary	10,000.00	10,000.00	10,000.00	$ 10,000.00
Yreka Union Elementary	193,047.88	178,031.49	168,931.08	$ 146,509.30
HIGH SCHOOLS				
Dunsmuir Joint Union High	11,825.04	10,530.30	10,201.23	$ 10,000.00
Siskiyou Union High	104,825.09	98,909.35	91,251.01	$ 79,139.50
Yreka Union High	114,350.91	111,416.47	108,381.41	$ 93,996.24
UNIFIED				
Butte Valley Unified	59,776.96	52,544.76	50,042.60	$ 43,400.58
Scott Valley Unified	130,007.22	120,785.84	116,976.09	$ 101,450.17
Tulelake Basin Joint Unified	54,497.85	54,710.28	53,613.11	$ 46,497.18
OTHER SCHOOLS				
Golden Eagle	100,843.66	96,833.41	90,983.86	$ 70,907.81
Northern United Siskiyou		25,504.15	25,520.58	$ 22,133.31
Siskiyou County Office of Education	237,242.10	228,625.74	220,440.55	$ 194,272.04
Siskiyou Joint Community College	106,749.75	102,843.67	99,133.05	$ 87,269.99
TOTAL	**1,571,613.98**	**1,515,309.29**	**1,459,603.66**	**$1,285,146.87**

①No Sequestration on Federal Funds

SECURE RURAL SCHOOLS
FOREST RESERVE ALLOCATION COMPARISON

	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22
Principal Allocation	$1,775,357.03	1,815,984.10	276,081.75	1,568,293.58	1,495,176.44	1,449,994.53	1,283,648.44
Interest Earned	9,372.71	14,843.02	5,536.77	13,320.40	28,995.16	19,609.14	11,498.46
Amount to Allocate	1,784,729.74	1,830,827.12	281,618.52	1,581,613.98	1,524,171.60	1,469,603.67	1,295,146.90
County Office Allocation - 15%	<267,709.46>	<274,624.07>	<42,242.78>	<237,242.10>	<228,625.74>	<220,440.55>	<194,272.04>
Balance	1,517,020.28	1,556,203.05	239,375.74	1,344,371.88	1,295,545.86	1,249,163.12	1,100,874.86
Contingency Fund Balance from Prior Year	40,000.00	40,000.00	50,000.00	40,000.00	40,000.00	40,000.00	40,000.00
Re-Established Contingency Fund	<50,000.00>	<50,000.00>	<50,000.00>	<50,000.00>	<50,000.00>	<50,000.00>	<50,000.00>
Allocation to Schools	1,507,020.28	1,546,203.05	239,375.74	1,334,371.88	1,285,545.86	1,239,163.12	1,090,874.87
Community College @ 8%	<120,561.62>	<123,696.24>	<11,264.74>	<106,749.75>	<102,843.67>	<99,133.05>	<87,269.99>
K-12 Allocation	1,386,458.66	1,422,506.81	228,111.00	1,227,622.13	1,182,702.19	1,140,030.07	1,003,604.88

SISKIYOU COUNTY OFFICE OF EDUCATION

COUNTY OF SISKIYOU
YREKA, CALIFORNIA

ANNUAL FINANCIAL REPORT
JUNE 30, 2020

ROBERTSON & ASSOCIATES, CPAs
A Professional Corporation

SISKIYOU COUNTY OFFICE OF EDUCATION
ORGANIZATION
JUNE 30, 2020

The Siskiyou County Office of Education (County Office) was established in July of 1852. The County Office coordinates the educational programs among School Districts within Siskiyou County. The County Office also provides professional and financial assistance to School Districts and has general responsibilities to support and control all schools in the County.

The activities of the County Office are governed by seven trustees comprising the Siskiyou County Board of Education. Each trustee is elected by the residents of an area approximating the County's supervisory districts. The trustee areas are described as follows:

COUNTY BOARD OF EDUCATION

Name	Area	Office	Term Expires
Dr. William N. Enos, Ed.D	II	President	December, 2022
Mr. John Bennett	V	Vice President	December, 2020
Ms. Harriet Alto	I	Member	December, 2020
Ms. Brenda Duchi	III	Member	December, 2020
Ms. Michelle O'Gorman	IV	Member	December, 2022
Mr. Brandon Fawaz	VI	Member	December, 2020
Ms. Sherry Crawford	VII	Member	December, 2022

Area	Location
I	Dunsmuir Elementary, Dunsmuir High, McCloud Elementary, and components of Siskiyou Union High School District
II	Mt. Shasta Union Elementary, and component of Siskiyou Union High School District
III	Weed Union Elementary, Butteville Union Elementary, components of Siskiyou Union High School District; Big Springs Elementary, Gazelle Elementary, and components of Yreka Union High School District
IV	Yreka Union Elementary - component of Yreka Union High School District
V	Butte Valley Unified; Little Shasta Elementary, Delphic Elementary, Grenada Elementary, Willow Creek Elementary, Montague Elementary, and components of Yreka Union High School District
VI	Scott Valley Unified and Forks of Salmon Elementary School District
VII	Klamath River Elementary, Hornbrook Elementary, Bogus Elementary, components of Yreka Union High School District; Happy Camp Elementary, Seiad Elementary, Junction Elementary, and components of Siskiyou Union High School District

ADMINISTRATION

Name	Office	Tenure
Mr. Kermith R. Walters	Superintendent	14 Years
Mr. Allan Carver	Assistant Superintendent, Curriculum Instruction	2 Year
Mrs. Deborah Y. Pendley *	Associate Assistant Superintendent, Chief Business Official	9 Years

* Ms. Pendley retired from the County Office of Education in September, 2021.
Ms. Sarah Applegate is the current Associate Superintendent Business Services.

ADDRESS OF COUNTY OFFICE

609 South Gold Street
Yreka, CA 96097

SISKIYOU COUNTY OFFICE OF EDUCATION
JUNE 30, 2020

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SISKIYOU COUNTY OFFICE OF EDUCATION
JUNE 30, 2020

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JUNE 30, 2020

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Siskiyou County Office of Education
Yreka, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Siskiyou County Office of Education (County Office), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the County Office's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, issued by the California Education Audit Appeals Panel as regulations. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Siskiyou County Office of Education, as of June 30, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 18, budgetary comparison schedules on pages 67 and 68, schedule of the proportionate share of the net pension liability on page 69, the schedule of contributions – Pension on page 70, schedule of changes in the net OPEB liability and related ratios on page 71, and schedule of contributions – OPEB on page 72, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Siskiyou County Office of Education's basic financial statements. The accompanying supplementary information includes the introductory section, the combining and individual non-major fund financial statements and Schedule of Expenditures of Federal Awards, as required by Title 2 *U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the other supplementary information, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying supplementary information, as listed in the table of contents, is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 30, 2021 on our consideration of the County Office's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County Office's internal control over financial reporting and compliance.

Robertson & Associates, CPA.

Lakeport, California
November 30, 2021

INTRODUCTION

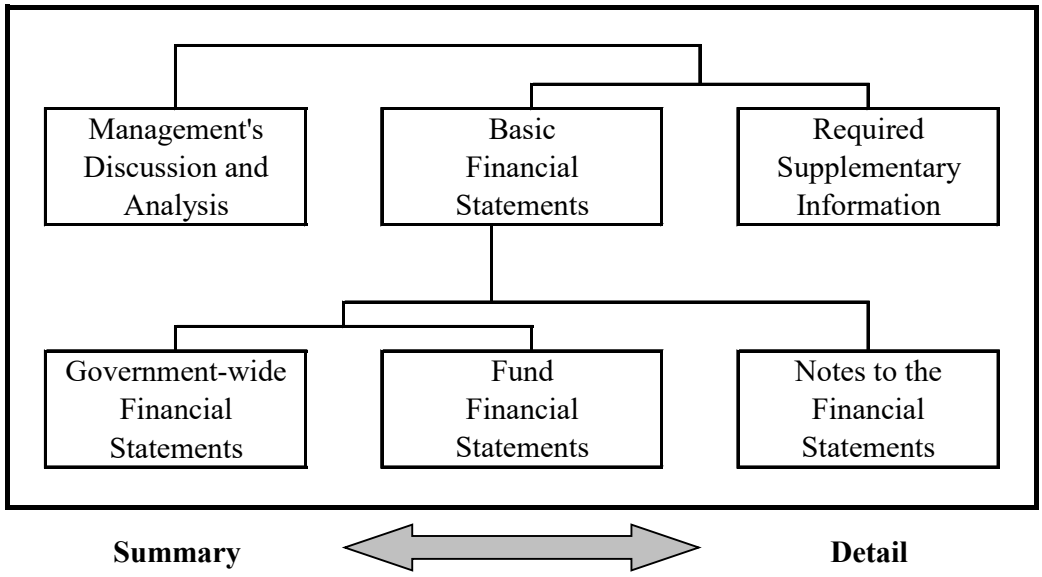
Our discussion and analysis of Siskiyou County Office of Education (County Office's) financial performance provides an overview of the County Office's financial activities for the year ended June 30, 2020. It should be read in conjunction with the County Office's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- Total net position was $17,871,315 at June 30, 2020. This was a decrease of $696,598 from the prior year.
- Overall revenues were $22,689,420, overall expenses were $23,386,018.

OVERVIEW OF FINANCIAL STATEMENTS

Components of the Financials Section



This annual report consists of three parts – Management's Discussion and Analysis (this section), the basic financial statements, and required supplementary information. The three sections together provide a comprehensive overview of the County Office. The basic financial statements are comprised of two kinds of statements that present financial information from different perspectives:

- **Government-wide financial statements**, which comprise the first two statements, provide both short-term and long-term information about the County Office's overall financial position.
- **Fund financial statements** focus on reporting the individual parts of County Office operations in more detail. The fund financial statements comprise the remaining statements.

- **Governmental fund** statements tell how general government services were financed in the short term as well as what remains for future spending.
- **Proprietary fund** statements provide both short and long-term information about the County Office's enterprise fund - French Creek Outdoor School Fund.
- **Fiduciary fund** statements provide information about the financial relationships in which the County Office acts solely as the trustee or agent for the benefit of others, to whom the resources belong.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The basic financial statements are followed by a section of required and other supplementary information that further explain and support the financial statements.

Government-Wide Statements

The government-wide statements report information about the County Office as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities, regardless of when cash is received or paid.

The two government-wide statements report the County Office's net position and how they have changed. Net position, the difference between assets and liabilities, is one way to measure the County Office's financial health or position.

- Over time, increases or decreases in the County Office's net position are an indicator of whether its financial health is improving or deteriorating, respectively. The net position of the County Office Primary Government Funds has decreased by 4% in the past year.
- Significant changes to the County Office Primary Government Funds net position are detailed below, as well as Deferred Outflows/Inflows for consumption or acquisition of net assets attributable to future periods, CalPERS and CalSTRS proportional share of unfunded liabilities, and net Capital Assets:
  - General Fund (01)
    - Local Control Funding Formula revenue increased due to the number of Districts that qualified for Differentiated Assistance.
    - Districts were not billed for Psychologists or Nursing costs of $255,987.
    - The Net OPEB Asset is $246,744 higher than the prior year.
    - Deferred Inflows/Outflows for Pensions (CalPERS and CalSTRS) resulted in a net decrease of $750,439.
  - Special Education Pass-Through (10) Fund Balance increase $20,875.
  - Adult Education (11) Fund Balance decrease ($25,369).
  - Child Development (12) Fund Balance increase $2,659.
  - Cafeteria (13) Fund Balance increase $142.
  - Deferred Maintenance (14) Fund Balance increase $82,178.
  - Pupil Transportation Equipment Fund (15) Fund Balance increase $57,023.
  - Forest Reserve (16) Fund Balance increase $188,653.

- Special Reserve Fund Other Than Capital Outlay (17) Fund Balance increase $187,224.
  - One year's worth of increased funding provided by the State's Local Control Funding Formula is held in Fund 17 prior to expending providing for program stability when State revenues fluctuate.
  - Includes funding for other board committed project funds.
- Special Reserve for Other Postemployment Benefits (20) Fund Balance increase $67,481.

- To assess the overall health of the County Office, one needs to consider additional non-financial factors such as changes in enrollment, changes in the property tax base, and changes in program funding by the Federal and State governments, and condition of facilities. The County Office's average daily attendance changes:

	Prior Year	Audit Year
Court School	9.12	11.00
Special Education (Kindergarten to Age 22)	90.05	49.04
County Wide ADA	5,742.07	5461.54

The government-wide statements of the County Office include all governmental activities. All of the County Office's basic services are included here, such as regular education, food service, maintenance and general administration. Local Control funding and federal and state grants finance most of these activities.

FINANCIAL ANALYSIS OF THE COUNTY OFFICE'S FUNDS

Fund Financial Statements

The fund financial statements provide more detailed information about the County Office's most significant governmental funds, not the County Office as a whole. Funds are accounting devices that the County Office uses to keep track of specific sources of funding and spending for particular programs.

- Some funds are required to be established by State law and by bond covenants.
- The governing board establishes other funds to control and manage money for particular purposes or to show that the County Office is meeting legal responsibilities for using certain revenues.

The County Office has three types of funds:

- Governmental funds – All of the County Office's basic services are included in governmental funds, which generally focus on: (1) how cash and other financial assets that can readily be converted to cash flow in and out, and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds' statements provide a detailed short-term view that helps determine whether there are more or fewer financial resources than previously to finance the County Office's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information following the governmental funds' statements that explains the relationship (or differences) between them.
- Proprietary funds – One type of proprietary fund, the enterprise fund, reports the business-type activities, but provides more detail and additional information, such as cash flows. Internal service funds (the other type of proprietary fund) reports activities that provide supplies and services for the other programs and activities of the County Office. Proprietary funds are reported in the same way as the government-wide statements.
    - Currently, the County Office has one internal service fund – French Creek Outdoor School Fund.
- Fiduciary funds – In Fiduciary Funds, the County Office acts as the trustee, or fiduciary. The County Office is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and by those to whom the assets belong. A separate statement of fiduciary net position and a statement of changes in fiduciary net position report the County Office's fiduciary activities. These activities are excluded from the government-wide financial statements, as the assets cannot be used by the County Office to finance its operations.
    - Currently, the County Office maintains two Fiduciary Funds:
        - The Foundation Private-Purpose Trust Fund.
        - The Warrant / Pass Through Agency Fund.

The financial performance of the County Office is reflected in its governmental funds as well. As the County Office completed the year, its governmental funds reported a combined fund balance of $25,336,129. This was compared to the prior year's ending fund balance of $23,803,281. The County Office's proprietary fund reported a fund balance of $(12,123) which was compared to the prior year's ending fund balance of $(39,184). The County Office's fiduciary funds reported a fund balance of $277,754 as compared to the prior year's ending fund balance of $297,578.

FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE

Net Position

The County Office's combined net position was $17,871,315 at June 30, 2020.

	Primary Government		
	2020	2019	Net Change
ASSETS			
Cash and Equivalents	$ 18,060,188	$ 16,203,038	$ 1,857,150
Investments	6,211,292	6,069,362	141,930
Other Current Assets	5,061,306	6,149,823	(1,088,517)
Net OPEB Asset	1,196,708	949,964	246,744
Capital Assets,			
Net of Accumulated Depreciation	3,265,016	3,417,146	(152,130)
TOTAL ASSETS	$ 33,794,510	$ 32,789,333	$ 1,005,177
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Outflow of Resources - Pensions	$ 6,496,200	$ 7,172,250	$ (676,050)
Deferred Outflow of Resources - OPEB	15,817	90,206	$ (74,389)
TOTAL DEFERRED OUTFLOWS OF RESOURCES	$ 6,512,017	$ 7,262,456	$ (750,439)
LIABILITIES			
Current Liabilities	$ 3,981,220	$ 4,601,619	$ (620,399)
Long-Term Liabilities	14,091,219	14,262,442	(171,223)
TOTAL LIABILITIES	$ 18,072,439	$ 18,864,061	$ (791,622)
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows of Resources Pensions	$ 4,362,773	$ 2,619,815	$ 1,742,958
TOTAL DEFERRED INFLOWS OF RESOURCES	$ 4,362,773	$ 2,619,815	$ 1,742,958
NET POSITION			
Invested in Capital Assets,			
Net of Related Debt	$ 3,265,016	$ 3,417,146	$ (152,130)
Restricted	2,683,430	2,533,919	149,511
Unrestricted	11,922,869	12,616,848	(693,979)
TOTAL NET POSITION	$ 17,871,315	$ 18,567,913	$ (696,598)

Changes in Net Position

	Primary Government		
	2020	2019	Net Change
REVENUES			
Program Revenues:			
Charges for Services	$ 1,064,412	$ 1,328,509	$ (264,097)
Operating Grants and Contributions	12,196,550	12,377,913	(181,363)
General Revenues:			
Property Taxes	1,167,680	1,166,406	1,274
Unrestricted Federal and State Aid	6,322,868	6,067,489	255,379
Miscellaneous and Other Local	1,937,910	2,065,713	(127,803)
TOTAL REVENUES	22,689,420	23,006,030	(316,610)
EXPENSES			
Instruction	5,598,358	4,453,096	1,145,262
Instruction-Related Services	3,452,453	2,610,477	841,976
Pupil Services	7,173,055	6,265,633	907,422
General Administration	2,678,745	1,999,590	679,155
Plant Services	617,493	545,425	72,068
Facility Acquisition and Construction	44,507	37,346	7,161
Ancillary Services	206	1,141	(935)
Community Services	138,025	128,048	9,977
Transfers Between Agencies	3,647,772	3,732,989	(85,217)
Business-Type Activities:			
Enterprise Services	35,404	101,329	(65,925)
TOTAL EXPENSES	23,386,018	19,875,074	3,510,944
INCREASE (DECREASE) IN NET POSITION	(696,598)	3,130,956	(3,827,554)
NET POSITION - BEGINNING	18,567,913	15,436,957	3,130,956
NET POSITION - ENDING	$ 17,871,315	$ 18,567,913	$ (696,598)

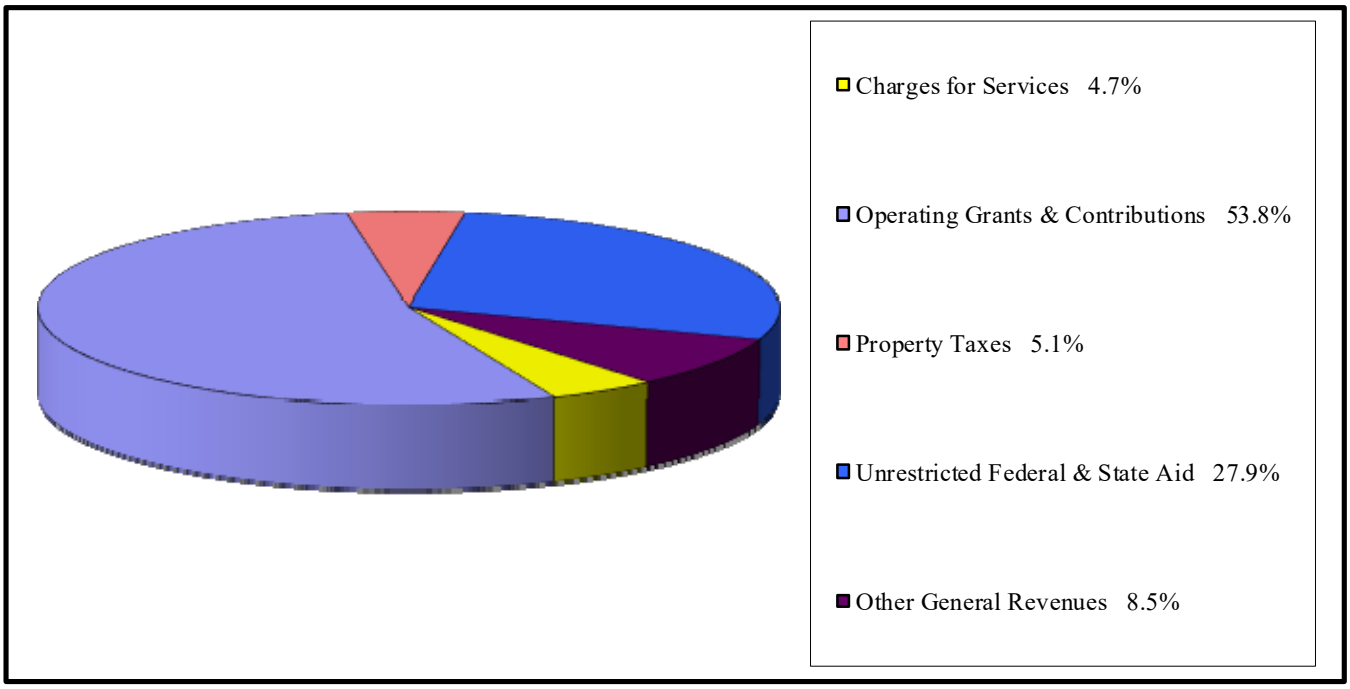
Primary Governmental Activities

Net cost is total cost less fees generated by the related activity. The net cost reflects amounts funded by charges for services, operating grants and capital grants and contributions.

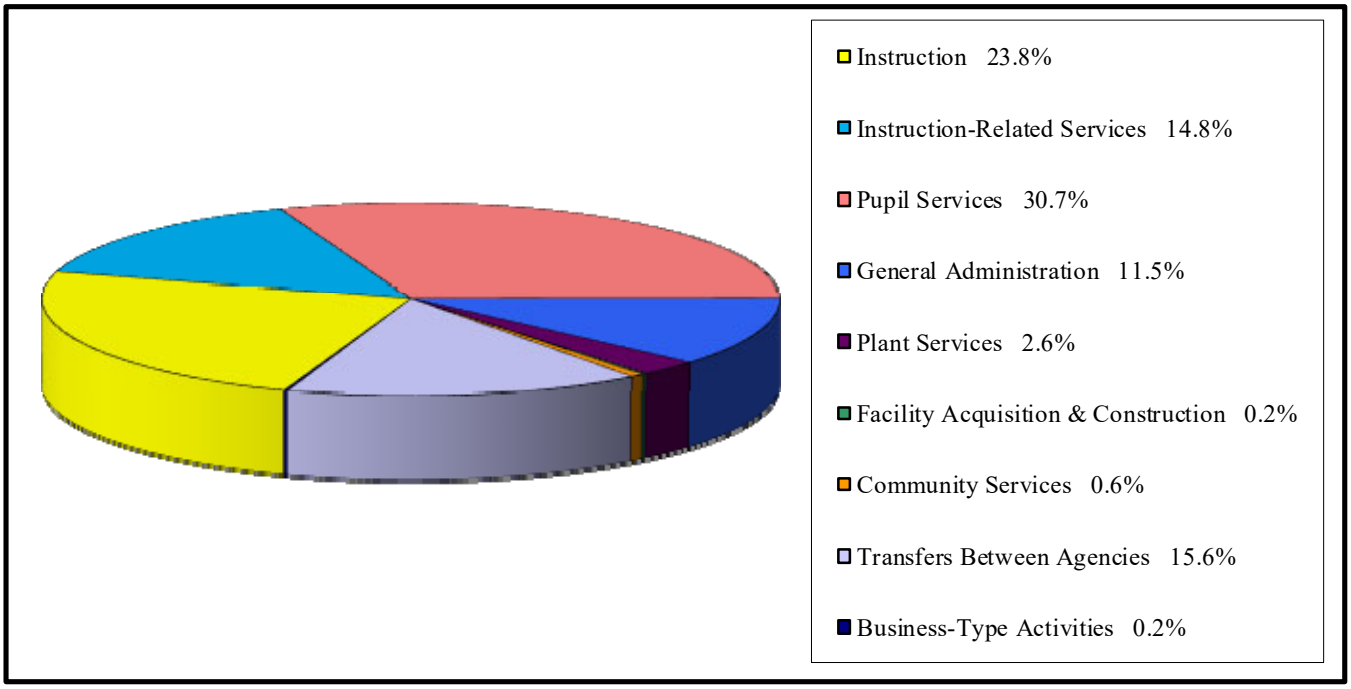
Net Cost of Services

	Net Cost of Services		
	2020	2019	Net Change
NET COST OF SERVICES			
Instruction	$ 1,206,515	$ 111,005	$ 1,095,510
Instruction-Related Services	2,183,371	1,084,569	1,098,802
Pupil Services	1,913,975	934,557	979,418
General Administration	1,927,375	1,204,454	722,921
Plant Services	500,540	412,550	87,990
Facility Acquisition and Construction	24,259	37,346	(13,087)
Ancillary Services	206	1,141	(935)
Community Services	4,502	33,150	(28,648)
Transfers Between Agencies	2,328,909	3,732,989	(1,404,080)
Other Outgo	-	(1,483,239)	1,483,239
Business-Type Activities:			
Other Enterprise Activities	35,404	100,130	(64,726)
TOTAL NET COSTS OF SERVICES	$ 10,125,056	$ 6,168,652	$ 4,021,130

2019/2020 Summary of Revenues for Primary Governmental Activities



2019/2020 Summary of Expenses for Primary Governmental Activities



Fund Balance Comparison

The County Office currently maintains the following funds:

	Ending Fund Balance		
	2020	2019	Net Change
FUNDS			
Governmental:			
General	$ 17,264,002	$ 16,502,439	$ 761,563
Special Education Pass-Through Fund	476,836	455,961	20,875
Adult Education	184,377	209,746	(25,369)
Child Development	52,140	49,481	2,659
Cafeteria Special Revenue	1,628	1,486	142
Deferred Maintenance	1,295,723	1,213,545	82,178
Forest Reserve	1,802,721	1,614,068	188,653
Foundation Special Revenue	89,318	87,816	1,502
Special Reserve Fund for Capital Outlay Projects	4,169,384	3,668,739	500,645
Total Governmental	25,336,129	23,803,281	1,532,848
Proprietary:			
Enterprise:			
Other Enterprise	(12,123)	(39,184)	27,061
Total Proprietary	(12,123)	(39,184)	27,061
Fiduciary:			
Trust:			
Foundation Private-Purpose Trust	277,754	297,578	(19,824)
Total Fiduciary	277,754	297,578	(19,824)
TOTAL FUNDS	$ 25,601,760	$ 24,061,675	$ 1,540,085

County School Service

The County School Service Fund for audit presentation purposes includes the General Fund (01), Pupil Transportation Equipment Fund (15), Special Reserve Fund Other Than Capital Outlay (17), and Special Reserve for Other Postemployment Benefits (20). Variables that may affect future funding and expenditures are future economic downturns that will affect the State's ability to fund educational agencies, increased minimum wage requirements, significant increases to the employer contribution rates for State Teachers and Public Employees Retirement Systems, and lack of funding for school facilities/maintenance.

Other Governmental Funds

Other governmental funds had the following activity and changes for the year ended June 30, 2020:

Special Education Pass-Through Fund (10) – Increased funding from Federal and State sources was available for allocations to districts.

The Adult Education Fund (11) – Decrease Fund Balance due to consortium funding.

The Child Development Fund (12) – Increase Fund Balance due to expenditures less from COVID-19 program closure.

The Cafeteria Special Revenue Fund (13) – Increase Fund Balance due to expenditures less from COVID-19 program closure.

The Deferred Maintenance Fund (14) – The County Office transfers LCFF funding and a matching level of General Fund support to mirror the funding model in effect prior to LCFF funding enactment which exceeded expenditures.

The Forest Reserve Fund (16) – The allocation from the USDA Forest Service was lower than the prior year.

The Foundation Special Revenue Fund (19) – This fund had nominal activity resulting in an immaterial change to Fund Balance.

Special Reserve Fund for Capital Outlay Projects (40) – This fund incurred limited expenditures.

Proprietary Fund

The Other Enterprise Fund (63) – Revenue and expenditures comparable to prior years and decrease to Fund Balance of ($1,886).

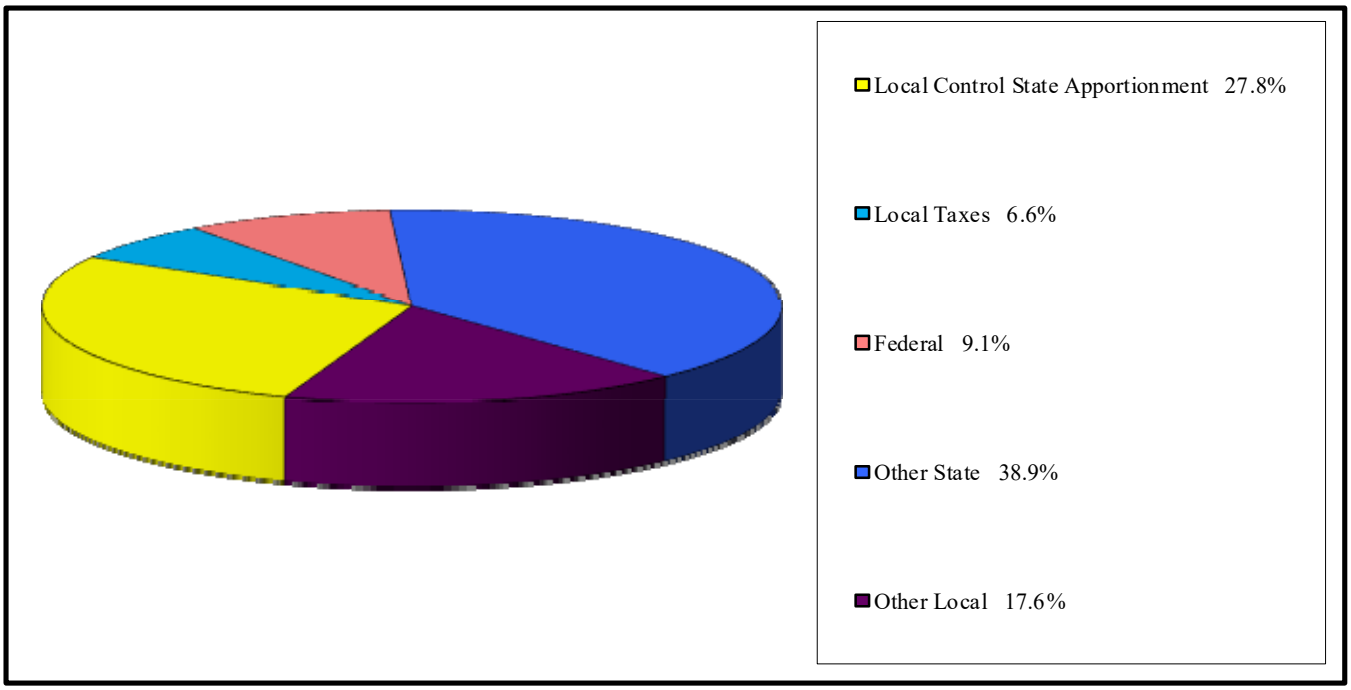
Fiduciary Fund

The Foundation Private Purpose Trust (73) – This fund accounts for the California County Schools Forest Coalition and had a decrease in Fund Balance of ($19,824).

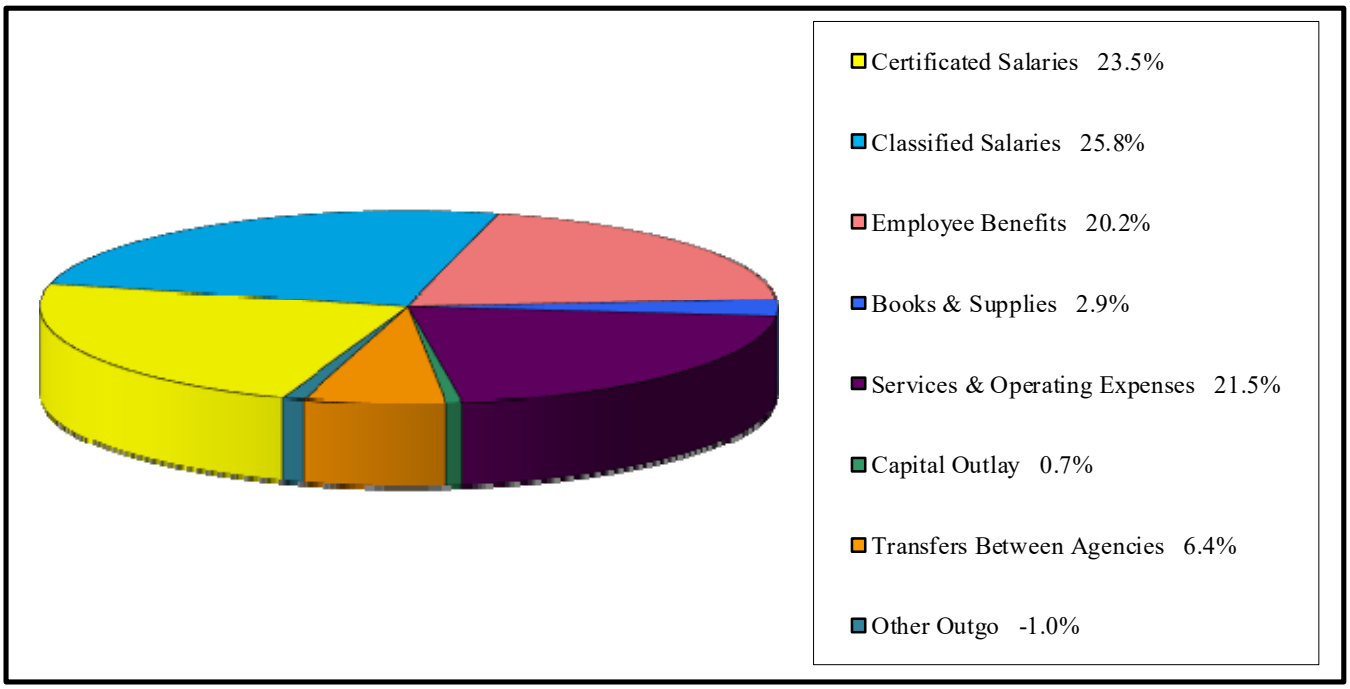
Warrant/Pass-Through Agency Fund (District 47) – Accounts payable, payroll warrants and funds that are passed through only are accounted for in this fund (clearing accounts).

The following charts graphically depict revenues and expenditures, both by major object as well as by function.

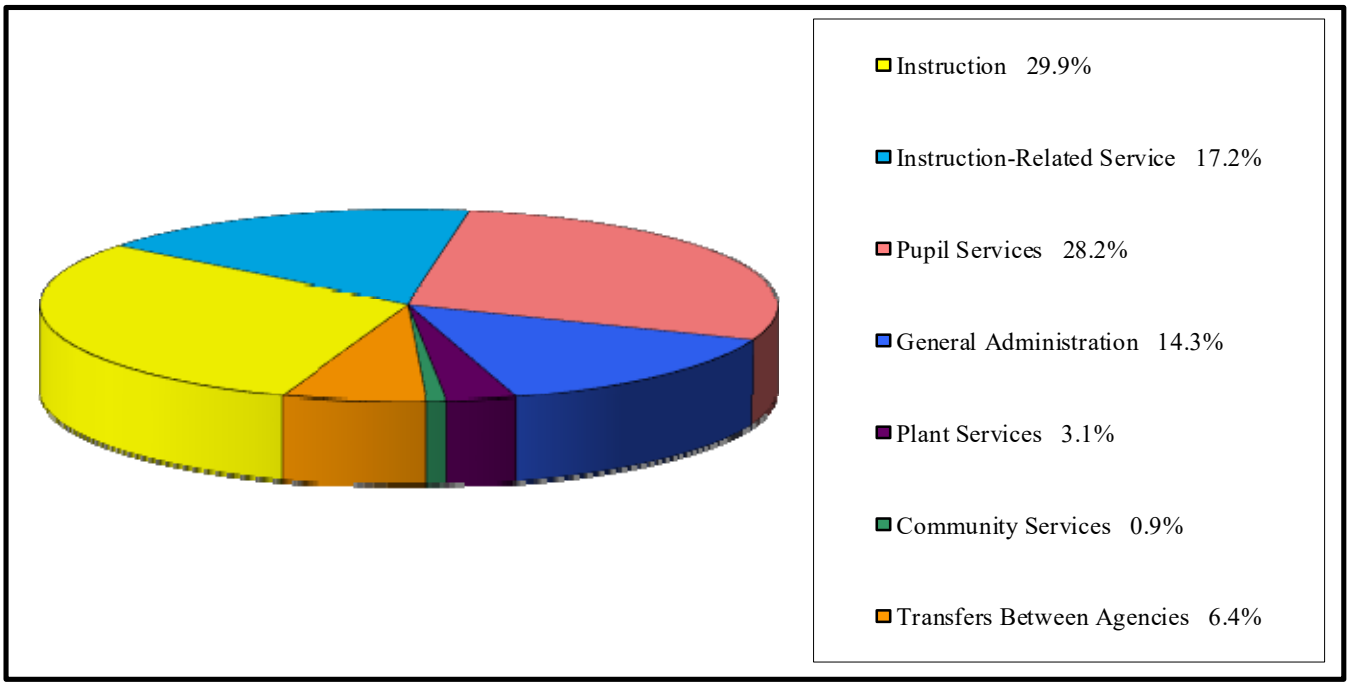
2019/2020 County School Service Revenues



2019/2020 County School Service Expenditures by Object



2019/2020 County School Service Expenditures by Function



CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2020, the County Office had $3,265,016 invested, net of accumulated depreciation, in capital assets. Current year depreciation expense is $308,059. Net changes are due to the following:

- Disposal of vehicles and equipment.
- Purchases of 5 vehicles, technology equipment, paving and flooring project.

	Primary Government		
	2020	2019	Net Change
CAPITAL ASSETS			
Land	$ 172,000	$ 172,000	$ -
Land Improvements	792,466	776,519	15,947
Buildings And Improvements	6,022,720	5,994,707	28,013
Equipment	2,877,648	3,054,490	(176,842)
Accumulated Depreciation	(6,599,818)	(6,580,570)	(19,248)
NET CAPITAL ASSETS	$ 3,265,016	$ 3,417,146	$ (152,130)

Long-Term Debt

At June 30, 2020, the County Office had $14,091,219 in long-term debt. The net pension liability calculations based on STRS and PERS actuarial information and factors affecting the projection of the County Office's proportional share were performed to update the 2020 liability. There was a slight increase to the compensated absence liability. The County Office has a Net OPEB Asset on June 30, 2020 of $1,196,708.

	Primary Government		
	2020	2019	Net Change
LONG-TERM DEBT			
Net Pension Liability	$ 13,910,344	$ 14,014,775	$ (104,431)
Compensated Absences	180,875	178,684	2,191
TOTAL LONG-TERM DEBT	$ 14,091,219	$ 14,193,459	$ (102,240)

COUNTY SCHOOL SERVICE BUDGETARY HIGHLIGHTS

The difference in the original versus final budget amounts and actual versus budget amounts is primarily due to the following:

- Revenues:
    - Fluctuations in property taxes result in dollar for dollar offset to State Aid; the County Office received increased Local Control Funding Formula (LCFF) Differentiated Assistance allocation for School District support; the funding transferred to Fund 17, is set aside for one year before expending providing for program stability when State revenues fluctuate.
    - Federal programs with revenue deferred from prior years are accounted for in current year.
    - State revenue "appears" to have decreased due to the way Special Education revenue is reported in two different funds; savings in the Special Education budget due to the County Office funding psychologists and nurses freed funding to be reported in Fund 10 that was allocated to districts; State programs with revenue deferred from prior years are accounted for in the current year.
    - Local income exceeded original projections.
    - Pupil Transportation billback was higher than original projections; Special Education billbacks were less than original projections.
- Expenditures:
    - All expenditure categories came in under projections; retiree benefits were rebated with funding from the account held by the California Employer Retiree Benefit Fund through CalPERS.

Over the course of the year, the County Office revises its annual budget to reflect unexpected changes in revenues and expenditures. The final amendment to the budget was approved June 26, 2019. A schedule of the County Office's County School Service original and final budget amounts compared with actual revenues and expenditures is provided with the basic financial statements in the audited financial report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

At the time these financial statements were prepared and audited, the County Office was aware of several circumstances that could affect its future financial health.

- Variables that may affect future funding and expenditures:
  - Increased minimum wage requirements.
  - Significant increases to the employer contribution rate for State Teachers and Public Employees Retirement Systems.
  - Lack of funding for school facilities / maintenance.
  - Secure Rural Schools and Communities funding extension is for two years only.
  - COVID-19 pandemic.

CONTACTING THE COUNTY OFFICE'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, parents, participants, investors and creditors with a general overview of the County Office's finances and to demonstrate the County Office's accountability for the money it receives. If you have questions about this report, or need additional financial information, contact Sarah Applegate, 609 South Gold Street, Yreka, CA 96097, phone (530) 842-8400.

FINANCIAL SECTION

SISKIYOU COUNTY OFFICE OF EDUCATION
STATEMENT OF NET POSITION
JUNE 30, 2020

	Governmental Activities	Business-type Activities	Primary Government Total
ASSETS			
Cash and equivalents	$ 18,043,910	$ 16,278	$ 18,060,188
Investments	6,211,292	-	6,211,292
Accounts receivable	4,940,805	82	4,940,887
Stores inventories	2,358	-	2,358
Prepaid expenses	118,061	-	118,061
Net OPEB asset	1,196,708	-	1,196,708
Capital assets:			
Non-depreciable	172,000	-	172,000
Depreciable, net of accumulated depreciation	3,093,016	-	3,093,016
Total Assets	$ 33,778,150	$ 16,360	$ 33,794,510
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows of resources - Pensions	$ 6,483,168	$ 13,032	$ 6,496,200
Deferred outflows of resources - OPEB	15,817	-	15,817
Total Deferred Outflows of Resources	$ 6,498,985	$ 13,032	$ 6,512,017
LIABILITIES			
Accounts payable	$ 3,507,759	923	$ 3,508,682
Unearned revenue	472,538	-	472,538
Long-term debt:			
Due after one year	14,052,252	$ 38,967	14,091,219
Total Liabilities	$ 18,032,549	$ 39,890	$ 18,072,439
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources - Pensions	$ 4,361,148	$ 1,625	$ 4,362,773
Total Deferred Inflows of Resources	$ 4,361,148	$ 1,625	$ 4,362,773
NET POSITION			
Net Investment in capital assets	$ 3,265,016	$ -	$ 3,265,016
Restricted for:			
Educational programs	2,115,648	-	2,115,648
Other purposes (expendable)	567,782	-	567,782
Unrestricted	11,934,992	(12,123)	11,922,869
Total Net Position	$ 17,883,438	$ (12,123)	$ 17,871,315

The accompanying notes are an integral part of these financial statements.

SISKIYOU COUNTY OFFICE OF EDUCATION
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020

Functions	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenue and Change in Net Position: Governmental Activities	Net (Expense) Revenue and Change in Net Position: Business-type Activities	Net (Expense) Revenue and Change in Net Position: Primary Government Total
GOVERNMENTAL ACTIVITIES						
Instruction	$ 5,598,358	$ 597,377	$ 3,794,466	$ (1,206,515)		$ (1,206,515)
Instruction-related services:						
Supervision of instruction	2,128,033	86,894	796,923	(1,244,216)		(1,244,216)
Instructional library, media and technology	407,820	-	12,251	(395,569)		(395,569)
School site administration	795,349	-	373,014	(422,335)		(422,335)
Other instructional resources	121,251	-	-	(121,251)		(121,251)
Pupil services:						
Home-to-school transportation	507,861	-	-	(507,861)		(507,861)
Food services	2,851,898	-	57,556	(2,794,342)		(2,794,342)
All other pupil services	3,813,296	93,807	5,107,717	1,388,228		1,388,228
General administration:						
Data processing	117,611	-	-	(117,611)		(117,611)
All other general administration	2,561,134	64,363	687,007	(1,809,764)		(1,809,764)
Plant services	617,493	19,306	97,647	(500,540)		(500,540)
Facility acquisition and construction	44,507	-	20,248	(24,259)		(24,259)
Ancillary services	206	-	-	(206)		(206)
Community services	138,025	19,490	114,033	(4,502)		(4,502)
Transfers between agencies	3,647,772	183,175	1,135,688	(2,328,909)		(2,328,909)
Total Governmental Activities	$ 23,350,614	$ 1,064,412	$ 12,196,550	(10,089,652)		(10,089,652)
BUSINESS-TYPE ACTIVITIES						
Enterprise services	35,404	-	-		$ (35,404)	(35,404)
Total Business-Type Activities	$ 35,404	$ -	$ -		(35,404)	(35,404)
GENERAL REVENUES						
Taxes and subventions:						
Property taxes levied for general purposes				1,167,680	-	1,167,680
Federal and state aid not restricted to specific purposes				6,322,868	-	6,322,868
Interest and investment earnings				400,693	413	401,106
Interagency revenues				403,026	-	403,026
Miscellaneous				1,071,726	62,052	1,133,778
Total General Revenues				9,365,993	62,465	9,428,458
Change in Net Position				(723,659)	27,061	(696,598)
Net Position - Beginning				18,607,097	(39,184)	18,567,913
Net Position - Ending				$ 17,883,438	$ (12,123)	$ 17,871,315

The accompanying notes are an integral part of these financial statements.

SISKIYOU COUNTY OFFICE OF EDUCATION
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2020

	General Fund	Special Education Pass - Through Fund	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and equivalents	$ 11,219,315	$ 2,828,696	$ 3,995,899	$ 18,043,910
Investments	4,948,418	-	1,262,874	6,211,292
Accounts receivable	4,408,343	310,861	221,601	4,940,805
Due from other funds	2,277,389	1,060,762	2,364,217	5,702,368
Stores inventories	-	-	2,358	2,358
Prepaid expenditures	118,061	-	-	118,061
Total Assets	$ 22,971,526	$ 4,200,319	$ 7,846,949	$ 35,018,794
LIABILITIES				
Accounts payable	$ 1,814,534	$ 1,597,310	$ 95,915	$ 3,507,759
Due to other funds	3,424,978	2,126,173	151,217	5,702,368
Unearned Revenue	468,012	-	4,526	472,538
Total Liabilities	5,707,524	3,723,483	251,658	9,682,665
FUND BALANCES				
Non spendable				
Stores inventories	-	-	2,358	2,358
Prepaid expenditures	118,061	-	-	118,061
Restricted	1,879,131	438,621	6,249,276	8,567,028
Committed				
Stabilization arrangements	2,185,312	-	-	2,185,312
Other commitments	11,901,164	-	1,295,723	13,196,887
Assigned				
Other assignments	708,998	38,215	47,934	795,147
Unassigned				
Reserve for economic uncertainties	471,336	-	-	471,336
Total Fund Balance	17,264,002	476,836	7,595,291	25,336,129
Total Liabilities and Fund Balance	$ 22,971,526	$ 4,200,319	$ 7,846,949	$ 35,018,794

The accompanying notes are an integral part of these financial statements.

SISKIYOU COUNTY OFFICE OF EDUCATION
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
JUNE 30, 2020

	Detail	Total
Total fund balances - governmental funds		$ 25,336,129
Amounts reported for governmental activities in the Statement of Net Position differ from amounts reported in governmental funds as follows:		
Capital Assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.		
Historical cost of capital assets	$ 9,864,834	
Accumulated depreciation	(6,599,818)	
		3,265,016
The cumulative difference in the Annual Required Contributions (ARC) and actual OPEB contributions made is reported as a long-term liability in the government-wide statements on the Statement of Net Position. When the cumulative contributions exceed the ARC, a Net OPEB Asset exists and is reported as an asset on the Statement of Net Position.		1,196,708
Contributions to pension plans made subsequent to the measurement date are reported as expenditures in governmental funds, however, these contributions are reported as deferred outflows of resources in the statement of net position.		1,504,913
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds. Long-term liabilities, net of unamortized premiums, discounts, and deferred charges, are included in the Statement of Net Position.		
Net pension liability	(13,871,377)	
Compensated absences	(180,875)	
		(14,052,252)
The County Office's share of net OPEB differences between the statement of net position as deferred outflows of resources relating to OPEB.		15,817
Deferred outflows and inflows of resources relating to pensions: In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pension are reported.		
Deferred outflows of resources related to pensions		2,899,986
Deferred inflows of resources relating to pensions		(2,282,879)
Total net position, governmental activities		$ 17,883,438

The accompanying notes are an integral part of these financial statements.

SISKIYOU COUNTY OFFICE OF EDUCATION
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2020

	General Fund	Special Education Pass - Through Fund	Other Governmental Funds	Total Governmental Funds
REVENUES				
LCFF sources:				
State apportionments	$ 4,693,664	$ -	$ -	$ 4,693,664
Local sources	1,119,233	-	48,447	1,167,680
Federal	1,539,163	305,326	2,948,828	4,793,317
Other state	6,575,542	1,060,762	1,257,624	8,893,928
Other local	2,965,281	20,875	92,210	3,078,366
Total Revenues	16,892,883	1,386,963	4,347,109	22,626,955
EXPENDITURES				
Instruction	4,681,484	-	176,999	4,858,483
Instruction related services:				
Supervision of instruction	1,817,180	-	43,722	1,860,902
Instructional library, media, and technology	353,209	-	-	353,209
School site administration	508,465	-	155,638	664,103
Other instructional resources	-	-	107,755	107,755
Pupil services:				
Home-to-school transportation	414,616	-	-	414,616
Food services	1,804,775	-	1,014,416	2,819,191
All other pupil services	2,183,127	-	1,112,263	3,295,390
General administration:				
Data processing	115,244	-	-	115,244
All other general administration	2,119,965	-	154,013	2,273,978
Plant services	479,349	-	31,860	511,209
Facility acquisition and construction	-	-	35,668	35,668
Ancillary services	206	-	-	206
Community services	135,253	-	1,128	136,381
Transfers between agencies	995,000	1,366,088	1,286,684	3,647,772
Total Expenditures	15,607,873	1,366,088	4,120,146	21,094,107
Excess (deficiency) of revenues over (under) expenditures	1,285,010	20,875	226,963	1,532,848
OTHER FINANCING SOURCES (USES)				
Operating transfers in	-	-	523,447	523,447
Operating transfers out	(523,447)	-	-	(523,447)
Total Other Financing Sources (Uses)	(523,447)	-	523,447	-
Excess of revenues and other financing sources over (under) expenditures and other financing sources (uses)	761,563	20,875	750,410	1,532,848
Fund Balance - Beginning	16,502,439	455,961	6,844,881	23,803,281
Fund Balance - Ending	$ 17,264,002	$ 476,836	$ 7,595,291	$ 25,336,129

The accompanying notes are an integral part of these financial statements.

SISKIYOU COUNTY OFFICE OF EDUCATION
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT
OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020

	Detail	Total
Total change in fund balances - governmental funds		$ 1,532,848
Amounts reported for governmental activities differ from amounts reported in governmental funds as follows:		
Capital Outlays are reported as expenditures in governmental funds. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.		
Capital outlay	$ 155,929	
Depreciation expense	(308,059)	
		(152,130)
Changes in the net OPEB liability, deferred outflows of resources and deferred inflows of resources are reported as OPEB expenses in the statement of activities.		172,355
Increases in the liability for compensated absences are not recorded as expenditures in governmental funds because they are not expected to be liquidated with current financial resources. In the statement of activities, compensated absences are recognized as expenses when earned.		
Increases to compensated absences		(2,191)
Contributions to pension plans made subsequent to the measurement date are reported as expenditures in governmental funds, however, these contributions are reported as deferred outflows of resources in the statement of net position.		1,504,913
Changes in the net pension liability, deferred outflows of and deferred inflows of resources are reported as pension expenses in the statement of activities.		(3,779,454)
Change in net position of governmental activities		$ (723,659)

The accompanying notes are an integral part of these financial statements.

SISKIYOU COUNTY OFFICE OF EDUCATION
PROPRIETARY FUNDS
STATEMENT OF FUND NET POSITION
FOR THE YEAR ENDED JUNE 30, 2020

	Enterprise
	Business-type Activities
	French Creek Outdoor School Fund
ASSETS	
Cash and equivalents	$ 16,278
Accounts receivable	82
Total Assets	$ 16,360
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources - Pensions	$ 13,032
Total Deferred Outflows of Resources	$ 13,032
LIABILITIES	
Accounts payable	$ 923
Long-term debt:	
Due after one year	38,967
Total Liabilities	$ 39,890
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources - Pensions	$ 1,625
Total Deferred Inflows of Resources	$ 1,625
NET POSITION	
Unrestricted	$ (12,123)
Total Net Position	$ (12,123)

The accompanying notes are an integral part of these financial statements.

SISKIYOU COUNTY OFFICE OF EDUCATION
PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET POSITION
FOR THE YEAR ENDED JUNE 30, 2020

	Enterprise
	Business-type Activities
	French Creek Outdoor School Fund
OPERATING REVENUES	
Other operating revenues	$ 62,465
Total Operating Revenues	62,465
OPERATING EXPENSES	
Certificated salaries	14,720
Classified salaries	5,870
Employee benefits	7,344
Books, supplies and equipment	814
Services and other operating expenditures	35,603
Pension expense	(28,947)
Total Operating Expenses	35,404
Operating income (loss)	27,061
Income before contributions and transfers	27,061
Change in Net Position	27,061
Net Position - Beginning	(39,184)
Net Position - Ending	$ (12,123)

The accompanying notes are an integral part of these financial statements.

SISKIYOU COUNTY OFFICE OF EDUCATION
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2020

	Enterprise
	Business-type Activities
	Outdoor School Fund
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from local grants and contracts	$ 62,431
Cash paid for employees	(20,590)
Cash paid for employee benefits	(7,344)
Cash paid for supplies	(1,068)
Cash paid for contract services	(35,603)
Net cash provided (used) by operating activities	(2,174)
Cash and Cash Equivalents - Beginning	18,452
Cash and Cash Equivalents - Ending	$ 16,278
Reconciliation of net operating income (loss) to net cash provided (used) by operating activities:	
Operating income (loss)	$ 27,061
Adjustments to reconcile net operating income (loss) to net cash provided (used) by operating activities:	
Changes in assets and liabilities:	
Receivables	(34)
Deferred outlfows	4,349
Accounts payable	(254)
Deferred inflows	(3,280)
Pension Liability	(30,016)
Net cash provided (used) by operating activities	$ (2,174)

The accompanying notes are an integral part of these financial statements.

SISKIYOU COUNTY OFFICE OF EDUCATION
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET POSITION
FOR THE YEAR ENDED JUNE 30, 2020

	Fiduciary Funds	
	Foundation Private Purpose Trust Fund	Warrant Pass-Through Fund
ASSETS		
Cash and equivalents	$ 256,661	$ 7,568,679
Investments	-	118,106
Accounts receivable	21,093	103,609
Total Assets	$ 277,754	$ 7,790,394
LIABILITIES		
Accounts payable	$ -	$ 7,790,394
Total Liabilities	$ -	$ 7,790,394
NET POSITION		
Assets held in trust for other purposes	$ 277,754	$ -
Total Net Position	$ 277,754	$ -

The accompanying notes are an integral part of these financial statements.

SISKIYOU COUNTY OFFICE OF EDUCATION
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED JUNE 30, 2020

	Fiduciary Funds
	Foundation Private Purpose Trust Fund
ADDITIONS	
Contributions:	
Local revenue	$ 13,976
Total Contributions	13,976
Total Additions	13,976
DEDUCTIONS	
Services and other operating expenses	33,800
Total Deductions	33,800
Change in Net Position	(19,824)
Net Position - Beginning	297,578
Net Position - Ending	$ 277,754

The accompanying notes are an integral part of these financial statements.

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES

A. General Statement

The Siskiyou County Office of Education (County Office) is a public educational agency operating under the applicable laws and regulations of the State of California. The County Office was established in July of 1852. The County Office coordinates the educational programs among School Districts within Siskiyou County. The County Office also provides professional and financial assistance to School Districts and has general responsibilities to support and control all schools in the County. The Activities of the County Office are governed by seven trustees comprising the Siskiyou County Board of Education. Each trustee is elected by the residents of an area approximating the County's supervisory districts.

B. Accounting Policies

The County Office prepares its basic financial statements in conformity with generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA) and complies with the policies and procedures of the Department of Education's *California School Accounting Manual.*

C. Reporting Entity

The Board is elected by the public and it has the authority to make decisions, appoint administrators and managers, and significantly influence operations. It also has the primary accountability for fiscal matters. The County Office is therefore a financial reporting entity as defined by the GASB in its Statement No. 14, *The Financial Reporting Entity*, as amended by GASB 39, *Determining Whether Certain Organizations Are Component Units*.

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

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

D. Governmental Accounting Standards Board Statements Issued, Not Yet Effective

The Governmental Accounting Standards Board (GASB) has issued pronouncements prior to June 30, 2020, that have effective dates that may impact future financial presentations; however, the impact of the implementation of each of the statements below to the County Office's financial statements has not been assessed at this time.

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Statement No. 87, *Leases*

In June 2017, GASB issued Statement No. 87, *Leases*. This Statement is intended to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments.

The requirements of this Statement are effective for reporting periods beginning after June 15, 2021.

Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*

In June of 2018, GASB issued Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*. This Statement intends to (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period, and (2) to simplify accounting for interest cost incurred before the end of a construction period.

The requirements of this Statement are effective for reporting periods beginning after December 15, 2020. Earlier application is encouraged.

Statement No. 91, *Conduit Debt Obligations*

In May 2019, GASB issued Statement No. 91 *Conduit Debt Obligations*. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures.

The requirements of this Statement are effective for reporting periods beginning after December 15, 2021. Earlier application is encouraged.

Statement No. 92, *Omnibus 2020*

In January 2020, GASB issued Statement No. 92, *Omnibus 2020*. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements.

The requirements of this Statement are effective for reporting periods beginning after June 15, 2021. Earlier application is encouraged and is permitted by topic.

Statement No. 96, *Subscription-Based Information Technology Arrangements*

In May 2020, GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Earlier application is encouraged.

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets and liabilities resulting from SBITAs should be recognized and measured using the facts and circumstances that existed at the beginning of the fiscal year in which this Statement is implemented. Governments are permitted, but are not required, to include in the measurement of the subscription asset capitalizable outlays associated with the initial implementation stage and the operation and additional implementation stage incurred prior to the implementation of this Statement.

Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*

In June 2020, GASB issued Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32.* The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans.

The requirements of this Statement that are related to the accounting and financial reporting for Section 457 plans are effective for fiscal years beginning after June 15, 2021. For purposes of determining whether a primary government is financially accountable for a potential component unit, the requirements of this Statement that provide that for all other arrangements, the absence of a governing board be treated the same as the appointment of a voting majority of a governing board if the primary government performs the duties that a governing board typically would perform, are effective for reporting periods beginning after June 15, 2021. Earlier application of those requirements is encouraged and permitted by requirement as specified within this Statement.

The Board considered the effective dates for the requirements of this Statement in light of the COVID-19 pandemic and in concert with Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*.

The County Office will analyze the impact of these new Statements prior to the effective dates listed above.

The provisions of these Statements are generally required to be applied retroactively for all periods presented. Early application, if allowable, was not adopted

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Basis of Presentation

1. Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the County Office and its component units. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each function or program of the County Office's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are therefore clearly identifiable to a particular function. The County Office does not allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by the recipients of goods or services offered by a program, as well as grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County Office, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the County Office.

2. Fund Financial Statements

The financial transactions of the County Office are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures or expenses, as appropriate.

The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. Non-major funds by category are summarized in to a single column. GASB Statement No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise funds combined) for the determination of major funds. The non-major funds are combined in a column in the fund financial statements.

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

The County Office's accounts are organized into major, non-major governmental, proprietary funds and fiduciary funds as follows:

a. Major Governmental Funds

The *County School Service Fund* is the general operating fund of the County Office. It is used to account for all financial resources except those required to be accounted for in another fund.

The *Special Education Pass-Through Fund* is used by the Administrative Unit (AU) of a multi-LEA Special Education Local Plan Area (SELPA) to account for Special Education revenue passed through to other member LEAs. This fund was opened during the 2011/2012 fiscal year.

b. Non-major Governmental Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The County Office maintains the following non-major special revenue funds:

The *Adult Education Fund* is used to account for resources committed to adult education programs maintained by the County Office.

The *Child Development Fund* is used to account for resources committed to child development programs maintained by the County Office.

The *Cafeteria Special Reserve Fund* is used to account for revenues and expenditures associated with the County Office's food service program.

The *Deferred Maintenance Fund* is used for the purpose of major repair or replacement of the County Office's facilities.

The *Forest Reserve Fund* is used to account for the proceeds from the United States Forest Service passed through Siskiyou County under Public Law 106-393, the *Secure Rural School and Community Self-Determination Act of 2000*, commonly known as Payments to States, which are then distributed to County schools and community colleges.

The *Foundation Reserve Fund* is used to account for special projects, some of which may be restricted in nature.

Capital Projects Funds are used to account for the acquisition and construction of all major governmental capital assets. The County Office maintains the following non-major capital projects fund:

The *Special Reserve Fund for Capital Outlay Projects* is used to account for the financial resources used for the acquisition or construction of major capital projects.

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Proprietary Funds

Proprietary fund types apply all applicable pronouncements of the Financial Accounting Standards Board (FASB) issued on or before November 30, 1989 that are not in conflict with applicable GASB pronouncements.

Enterprise Funds are used to account for services provided to users on a cost-recovery basis. The County Office maintains the following non-major enterprise fund:

The *Other Enterprise Fund* is used to account for the County Office's Environmental Camp program which is financed through the charging of fees for the service provided.

d. Fiduciary Funds

Fiduciary funds are used to account for assets held in a trustee or agent capacity for others that cannot be used to support the LEA's own programs.

The *Foundation Private-Purpose Trust Fund* is used to account separately for member dues per Education Code Section 41031 that benefit the California Counties School Forest Coalition under which neither principal nor income may be used for purposes that support the LEA's own programs.

Agency Funds are used to account for assets of others for which the County Office acts as an agent.

The Warrant / Pass Through Agency Fund is used to account for assets of others for which the County Office acts as an agent. The balances in this fund are primarily associated with the warrant and payroll transactions processed for Siskiyou County K-12 School Districts and the County Office.

F. Basis of Accounting

Basis of accounting refers to when transactions are recorded in the financial records and reported in the financial statements. The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting.

1. Revenues - Exchange and Non-exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. Under the modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. "Available" means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the County Office, "available" means collectable within the current period or with 45, 60, 90 days after year-end, depending on the revenue source. However, to achieve comparability of reporting among California County Offices and so as not to distort normal

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

revenue patterns, with specific respect to reimbursement grants and corrections to state aid apportionments, the California Department of Education has defined available as collectible within one year.

Non-exchange transactions are those in which the County Office receives value without directly giving equal value in return, include property taxes, grants, and entitlements. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are to be used or the fiscal year when use is first permitted; matching requirements, in which the County Office must provide local resources to be used for a specific purpose; and expenditure requirements, in which the resources are provided to the County Office on a reimbursement basis. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

2. Unearned Revenue

Unearned revenue arises when assets are received before revenue recognition criteria have been satisfied. Grants and entitlements received before eligibility requirements are met are recorded as unearned revenue. On governmental fund financial statements, receivables associated with non-exchange transactions that will not be collected within the availability period have also been recorded as unearned revenue.

3. Expenses/Expenditures

Under the accrual basis of accounting, expenses are recognized at the time they are incurred. However, the measurement focus of governmental fund accounting is on decreases in the net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized on governmental fund financial statements.

G. Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all governmental funds. By state law, the County Office's governing board must adopt a final budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. The County Office's governing board satisfied these requirements.

These budgets are revised by the County Office's governing board and County Office superintendent during the year to give consideration to unanticipated revenue and expenditures. The original and final revised budgets for the County School Service Fund are presented as required supplementary information in these financial statements.

Formal budgetary integration was employed as a management control device during the year for all budgeted funds. The County Office employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object account.

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

H. Encumbrances

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

I. Assets, Liabilities, and Equity

1. Cash and Equivalents

The County Office considers all highly liquid investments with a maturity of three months or less at the time of purchase to be cash equivalents.

2. Receivables

Accounts receivable in governmental fund types consist primarily of receivables from federal, state and local governments for various programs.

3. Prepaid Expenditures

The County Office has the option of reporting expenditures for prepaid items in governmental funds either when paid or during the benefiting period. The County Office has chosen to report the expenditure during the benefiting period.

4. Capital Assets

Capital assets are those purchased or acquired with an original cost of $5,000 or more and are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend the asset's lives are not capitalized but are expensed as incurred. Depreciation on all capital assets is computed using a straight-line basis and an annual convention over the following estimated useful lives:

Land improvements	20 - 30
Buildings and improvements	25 - 50
Equipment	5 - 10
Vehicles	8

5. Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide and proprietary fund financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. The County Office reports long-term obligations of governmental funds at face value in the government-wide financial statements.

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the California State Teachers' Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS) plan for schools (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalSTRS and CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following time frames are used:

Valuation Date	June 30, 2018		
Measurement Date	June 30, 2019		
Measurment Period	July 1, 2018	to	June 30, 2019

7. Other Postemployment Benefits

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about fiduciary net position of the County Office's plan (OPEB Plan) and additions to/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis as they are reported by the OPEB Plan. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms.

Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following time frames are used:

Valuation Date	June 30, 2019	
Measurement Date	June 30, 2019	
Measurment Period	July 1, 2018	June 30, 2019

8. Compensated Absences

All vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

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

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

9. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position or fund balance that applies to a future period(s) and thus, will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

10. Fund Balance Classifications

The governmental fund financial statements present fund balances based on a classification hierarchy that depicts the extent to which the County Office is bound by spending constraints imposed on the use of its resources. The classifications used in the governmental fund financial statements are as follows:

a. Nonspendable Fund Balance

The nonspendable fund balance classification reflects amounts that are not in spendable form. Examples include inventory and prepaid items. This classification also reflects amounts that are in spendable form but that are legally or contractually required to remain intact.

b. Restricted Fund Balance

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

c. Committed Fund Balance

The committed fund balance classification reflects amounts subject to internal constraints self-imposed by formal action of the highest level of decision-making authority. The governing board is the highest level of decision-making authority for the County Office. Commitments may be established, modified, or rescinded only through resolutions or other action as approved by the governing board.

d. Assigned Fund Balance

The assigned fund balance classification reflects amounts that the County Office intends to be used for specific purposes. Assignments may be established either by the Board of Education or by a designee of the Board of Education and are subject to neither the restricted nor committed levels of constraint.

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Constraints giving rise to assigned fund balance are not required to be imposed, modified, or removed by formal action of the highest level of decision-making authority. The action may be delegated to another body or official.

e. Unassigned Fund Balance and Minimum Fund Balance Policy

In the County School Service Fund only, the unassigned fund balance classification reflects the residual balance that has not been assigned to other funds and that is not restricted, committed, or assigned to specific purposes.

The Reserve for Economic Uncertainties maintained by the County Office pursuant to the Criteria and Standards for fiscal solvency adopted by the State Board of Education is a stabilization-like arrangement of the "minimum fund balance policy" type. The Reserve for Economic Uncertainties does not meet the criteria to be reported as either restricted or committed because it is not an externally enforceable legal requirement, and because even where the Reserve for Economic Uncertainties is established by formal action of the County Office's highest level of decision-making authority, the circumstances in which the Reserve for Economic Uncertainties might be spent are by their nature neither specific nor non-routine. For this reason, the Reserve for Economic Uncertainties is reported as unassigned fund balance.

Consistent with the Criteria and Standards for fiscal solvency adopted by the State Board of Education, the County Office maintains a Reserve for Economic Uncertainties to safeguard the County Office's financial stability. The minimum recommended reserve for a county office of education of this size is three percent (3%) of budgeted county school service fund expenditures and other financing uses. The County Office's policy is to maintain the reserve at the State recommended level of economic uncertainty plus an additional 17%, representing two months operating reserves.

The County Office's policy regarding the order in which spendable fund balances are spent when more than one classification is available for a specific purpose is that they are spent in restricted, committed, assigned, and then unassigned order.

11. Local Control Funding Formula / Property Taxes

The County Office's local control funding formula revenue is received from a combination of local property taxes, state apportionments, and other local sources.

The county is responsible for assessing, collecting, and apportioning property taxes. Taxes are levied for each fiscal year on taxable real and personal property in the county. The levy is based on the assessed values as of the preceding January 1, which is also the lien date. Property taxes on the secured roll are due on November 1 and February 1, and taxes become delinquent after December 10 and April 10, respectively. Property taxes on the unsecured roll are due on the lien date (January 1), and become delinquent if unpaid by August 31.

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Secured property taxes are recorded as revenue when apportioned, in the fiscal year of the levy. The county apportions secured property tax revenue in accordance with the alternate method of distribution prescribed by Section 4705 of the California Revenue and Taxation Code. This alternate method provides for crediting each applicable fund with its total secured taxes upon completion of the secured tax roll - approximately October 1 of each year.

The County Auditor reports the amount of the County Office's allocated property tax revenue to the California Department of Education. Property taxes are recorded as local control funding formula sources by the County Office.

The California Department of Education reduces the County Office's entitlement by the County Office local property tax revenue. The balance is paid from the state County School Service Fund and is known as the State Apportionment.

The County Office's Base Local Control Funding Formula Revenue is the amount of general-purpose tax revenue, per average daily attendance (ADA), that the County Office is entitled to by law. This amount is multiplied by the second period ADA to derive the County Office's total entitlement.

J. Investment Valuation

The County Office categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The County Office does not have any investments that are measured using Level 3 inputs.

Cash in County Treasury pools are measured at fair value using level 1 inputs. Fair market value adjustments have not been recorded as they are determined immaterial to the County Office.

Investments are measured at fair value using level 1 inputs.

K. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenditures during the reporting period. Actual amounts could differ from those estimates.

NOTE 2. CASH, EQUIVALENTS AND INVESTMENTS

Cash, Equivalents and Investments at June 30, 2020 are classified in the accompanying financial statements as follows:

	Governmental Activities	Business-type Activities	Primary Government Total	Fiduciary Fund
Cash and Equivalents				
Pooled Funds:				
Cash in county treasury	$ 18,043,910	$ 16,278	$ 18,060,188	$ 7,825,340
Total Cash and Equivalents	$ 18,043,910	$ 16,278	$ 18,060,188	$ 7,825,340
Investments:				
Local Agency Investment Fund	$ 3,619,404	$ -	$ 3,619,404	$ 118,106
Certificates of Deposit	2,540,798	-	2,540,798	-
Money Market	51,090	-	51,090	-
Total Investments	$ 6,211,292	$ -	$ 6,211,292	$ 118,106

A. Cash in County Treasury

In accordance with *Education Code* 41001, the County Office maintains substantially all of its cash in the Siskiyou County Treasury (the Treasury). The Treasury pools these funds with those of other districts in the County and invests the cash. The share of each fund in the pooled cash account is separately accounted for and interest earned is apportioned quarterly to funds that are legally required to receive interest based on the relationship of a fund's daily balance to the total of pooled cash and investments.

Participants' equity in the investment pool is determined by the dollar amount of the participant deposits, adjusted for withdrawals and distributed income. This method differs from the fair value method used to value investments in these financial statements in that unrealized gains or losses are not distributed to pool participants.

The Treasury is authorized to deposit cash and invest excess funds by *California Government Code* Section 53648 et seq. The funds maintained by the Treasury are either secured by federal depository insurance or are collateralized.

The Treasury is restricted by *Government Code* Section 53635, pursuant to Section 53601, to invest in time deposits; U.S. government securities; state registered warrants, notes or bonds; the State Treasurer's investment pool; bankers' acceptances; commercial paper; negotiable certificates of deposit; and repurchase or reverse repurchase agreements.

NOTE 2. CASH, EQUIVALENTS AND INVESTMENTS (Continued)

B. Investments Authorized by the County Office's Investment Policy

The table below identifies the investment types authorized for the County Office by the *California Government Code* Section 53601. This table also identifies certain provisions of the *California Government Code* that address interest rate risk, credit risk, and concentration of credit risk.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
State Obligations CA and Others	5 years	None	None
CA Local Agency Obligations	5 years	None	None
U.S. Agency Obligations	5 years	None	None
Bankers Acceptances	180 days	40%	None
Commercial Paper - Non-Pooled Funds	270 days or less	25% of the agency's money	Highest letter and number rating by an
Commercial Paper - Pooled Funds	270 days or less	40% of the agency's money	Highest letter and number rating by an
Negotiable Certificates of Deposit	5 years	30%	None
Non-negotiable Certificates of Deposit	5 years	None	None
Placement Service Deposits	5 years	50%	None
Placement Service Certificates of Deposit	5 years	50%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements and Securities Lending Agreements	92 days	20% of the base value of the portfolio	None
Medium-Term Notes	5 years or less	30%	"A" rating category or its equivalent or better
Mutual Funds and Money Market Mutual Funds	N/A	20%	Multiple
Collateralized Bank Deposits	5 years	None	None
Mortgage Pass-Through and Asset-Backed Securities	5 years or less	20%	"AA" rating category or its equivalent or better
County Pooled Investment Funds	N/A	None	None
Joint Power Authority Pools	N/A	None	Multiple
Local Agency Investment Funds (LAIF)	N/A	None	None
Voluntary Investment Program Fund	N/A	None	None
Supranational Obligations	5 years or less	30%	"AA" rating category or its equivalent or better
Public Bank Obligations	5 years	None	None

C. Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair values to changes in market interest rates. As of June 30, 2020, the weighted average maturity of the investments contained in the Treasury investment pool was unavailable.

NOTE 2. CASH, EQUIVALENTS AND INVESTMENTS (Continued)

D. Credit Risk

Generally, credit risk, is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The County Treasury investment pool does not have a rating provided by a nationally recognized statistical rating organization.

E. Custodial Credit Risk – Deposits

This is the risk that in the event of a bank failure, the County Office's deposits may not be returned to it. The County Office does not have a formal policy for custodial credit risk for deposits.

Cash balances in banks and revolving funds are insured up to $250,000 by the Federal Deposit Insurance Corporation (FDIC). As of June 30, 2020, the County Office's bank balances were fully insured.

F. Custodial Credit Risk – Investments

This is the risk that, in the event of the failure of the counterparty, the County Office will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. The *California Government Code* and the County Office's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for investments.

NOTE 3. INTERFUND TRANSACTIONS AND OTHER TRANSFERS

Interfund transactions are reported as either loans, services provided, reimbursements, or transfers. Loans are reported as interfund receivables and payables, as appropriate, and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers among governmental and/or proprietary funds are netted as part of the reconciliation to the government wide financial statements.

NOTE 3. INTERFUND TRANSACTIONS AND OTHER TRANSFERS (Continued)

A. Interfund Receivables/Payables (Due From/Due To)

As of June 30, 2020, interfund receivables and payables were as follows:

Due from	Due to	Amount	Purpose
General Fund	Deferred Maintenance Fund	96,894	Deferred maintenance match.
General Fund	Child Development Fund	42,322	Preschool indirect.
General Fund	Special Reserve Fund for Capital Outlay Projects	475,000	Capital outlay project.
General Fund	Charter Schools Special Revenue Fund	2,126,173	Special Education revenue.
General Fund	Adult Education Fund	34,119	Vehicle usage.
General Fund	Child Development Fund	5,887	Miscellaneous paybacks.
General Fund	Child Development Fund	109,463	Rent, indirect, vehicle usage, custodian.
General Fund	Cafeteria Fund	1,748	Encroachment.
General Fund	Special Reserve Fund for Capital Outlay Projects	2,810,762	Capital outlay project.
Total		$ 5,702,368	

All interfund receivables and payables are scheduled to be paid within one year.

B. Interfund Transfers

Permanent reallocations of resources between funds of the reporting County Office are classified as interfund transfers. As of June 30, 2020, interfund transfers are as follows:

Transfers In	Transfers Out	Amount	Purpose
Special Reserve Fund for Capital Outlay Projects	General Fund	$ 475,000	Capital outlay project.
Deferred Maintenance Fund	General Fund	48,447	Deferred maintenance match.
Total		$ 523,447	

NOTE 4. CAPITAL ASSETS

The changes in capital assets for the year ended June 30, 2020, are shown below:

	Balance July 1, 2019	Additions	Decreases	Balance June 30, 2020
Capital Assets Not Being Depreciated:				
Land	$ 172,000	$ -	$ -	$ 172,000
Total Capital Assets Not Being Depreciated	172,000	-	-	172,000
Capital Assets Being Depreciated:				
Land improvements	776,519	15,947	-	792,466
Buildings and improvements	5,994,707	28,013	-	6,022,720
Equipment	3,054,490	111,969	(288,811)	2,877,648
Total Capital Assets Being Depreciated	9,825,716	155,929	(288,811)	9,692,834
Less Accumulated Depreciation for:				
Land improvements	(489,053)	(35,997)	-	(525,050)
Buildings and improvements	(3,825,412)	(145,094)	-	(3,970,506)
Equipment	(2,266,105)	(126,968)	288,811	(2,104,262)
Total Accumulated Depreciation	(6,580,570)	(308,059)	288,811	(6,599,818)
Total Capital Assets Being Depreciated, Net	3,245,146	(152,130)	-	3,093,016
Total Governmental Activities Capital Assets, Net	$ 3,417,146	$ (152,130)	$ -	$ 3,265,016

Depreciation expense was charged to governmental activities as follows:

Instruction	$ 62,143
Instruction related services:	
Supervision of instruction	4,749
Instructional library, media, and technology	35,323
School site administration	18,418
Pupil services:	
Home-to-school transportation	31,665
All other pupil services	13,630
General administration:	
All other general administration	39,555
Plant services	102,576
Total Depreciation Expense	$ 308,059

NOTE 5. PENSION PLANS

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS), and classified employees are members of the California Public Employees' Retirement System (CalPERS).

A. California State Teachers' Retirement System

1. Plan Description and Provisions

The County Office contributes to CalSTRS, a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalSTRS, which acts as a common investment and administrative agent for its participating member employers. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. CalSTRS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalSTRS website.

2. Benefits Provided

The plan provides retirement, disability, and survivor benefits to beneficiaries. Beneficiaries of a retired member who elected an option receive a continuing lifetime benefit upon the member's death.

The Plans' provisions and benefits in effect at June 30, 2020, are summarized as follows:

Hire Date	After January 1, 2013	On Or Before December 31, 2012
Benefit Formula	2% @ age 62	2% @ age 60
Benefit Vesting Schedule	5 years of service	5 years of service
Benefit Payments	Payable upon retirement	Payable upon retirement
Retirement Age	Age 55 with at least 5 years service.	Age 55 with at least 5 years service, or age 50 with 30 years of service.
Monthly Benefits as a % of Eligible Compensation	Variable based on age factor 2.0% at age 62 to 2.4% maximum at age 65 or older.	Variable based on age factor 2.0% at age 60 to 2.4% maximum at age 63 or older.
Required Employee Contribution Rates	10.205%	10.250%
Required Employer Contribution Rates	18.13%	18.13%
Required State Contribution Rates	10.328%	10.328%

NOTE 5. PENSION PLANS (Continued)

3. Contributions

Active plan members are required to contribute 10.21% of their salary and the County Office is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalSTRS Teachers' Retirement Board.

For the year ended June 30, 2020, the contributions recognized as part of pension expense for the Plan were as follows:

Contributions - employer	$	511,746
Contributions - state on behalf		790,615

4. Discount Rate

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

NOTE 5. PENSION PLANS (Continued)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best-estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant (Pension Consulting Alliance - PCA) as an input to the process. Based on the model from CalSTRS consulting actuary's (Milliman) investment practice, a best estimate range was determined by assuming the portfolio is re-balanced annually and that annual returns are lognormally distributed and independent from year to year to develop expected percentiles for the long-term distribution of annualized returns. The assumed asset allocation by PCA is based on board policy for target asset allocation in effect on February 2, 2012, the date the current experience study was approved by the board. Best estimates of 10-year geometric real rates of return and the assumed asset allocation for each major asset class used as input to develop the actuarial investment rate of return are summarized in the following table:

	Asset Allocation	Long-Term Expected Real Rate of Return (20-year average)
Global Equity	47.00%	4.80%
Fixed Income	12.00%	1.30%
Real Assets	13.00%	3.60%
Private Equity	13.00%	6.30%
Risk Mitigating Strategies	9.00%	1.80%
Inflation Sensitive	4.00%	3.30%
Liquidity (Cash)	2.00%	-0.40%
Total	100.00%	

5. On Behalf Payment

The State of California makes contributions to STRS on behalf of the County Office. Under accounting principles generally accepted in the United States of America, these amounts have been recorded as revenue in the government-wide financial statements. For the year ended June 30, 2020 the County Office has recorded $790,615 of State on behalf payments as revenue.

NOTE 5. PENSION PLANS (Continued)

B. California Public Employees' Retirement System

1. Plan Description and Provisions

The County Office contributes to the School Employer Pool under the CalPERS, a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS, which acts as a common investment and administrative agent for its participating member employers. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

2. Benefits Provided

The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service.

The Plans' provisions and benefits in effect at June 30, 2020, are summarized as follows:

	PEPRA	Classic
Hire Date	After January 1, 2013	On Or Before December 31, 2012
Benefit Formula	2% @ age 62	2% @ age or 55
Benefit Vesting Schedule	5 years of service	5 years of service
Benefit Payments	Monthly	Monthly
Retirement Age	Age 52 with at least 5 years service	Age 50 with at least 5 years service
Monthly Benefits as a % of Eligible Compensation	Variable based on age factor 2.0% at age 62 to 2.4% maximum	Variable based on age factor 2.0% at age 55 to 2.5% maximum
Required Employee Contribution Rates	7.00%	7.00%
Required Employer Contribution Rates	18.06%	18.06%

NOTE 5. PENSION PLANS (Continued)

3. Contributions

Active plan members are required to contribute 6.50% of their salary and the County Office is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration.

For the year ended June 30, 2020, the contributions recognized as part of pension expense for the Plan were as follows:

CalPERS	Governmental Activites	Business-type Activities	Primary Government Total
Contributions - employer	$ 812,943	$ 3,345	$ 816,288

4. Discount Rate

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

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

NOTE 5. PENSION PLANS (Continued)

In determining the long-term expected rate of return, staff took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

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

	Asset Allocation	Real Return Years 1 - 10 (a)	Real Return Years 11+ (b)
Global Entity	50.00%	4.80%	5.98%
Fixed Income	28.00%	1.00%	2.62%
Inflation Assets	0.00%	0.77%	1.81%
Private Equity	8.00%	6.30%	7.23%
Real Assets	13.00%	3.75%	4.93%
Liquidity	1.00%	0.00%	-0.92%
Total	100.00%		

(a) an expected inflation of 2.00% used for this period
(b) an expected inflation of 2.92% used for this period

C. Social Security

As established by Federal law, all public-sector employees who are not members of their employer's existing retirement system (STRS or PERS) must be covered by social security or an alternative plan. The County Office has elected to use Social Security.

NOTE 5. PENSION PLANS (Continued)

D. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

1. Pension Liability

As of June 30, 2020, the County Office reported net pension liabilities for its proportionate shares of the net pension liability of each Plan as follows:

	Governmental Activites	Business-type Activities	Primary Government Total
CalSTRS	$ 5,246,341	$ -	$ 5,246,341
CalPERS	8,625,036	38,967	8,664,003
Total County Office net pension liability	13,871,377	38,967	13,910,344
State's proportionate share of the Cal STRS net pension liability associated with the County Office	2,862,229	-	2,862,229
Total	$ 16,733,606	$ 38,967	$ 16,772,573

The County Office's net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2019, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018 rolled forward to June 30, 2019 using standard update procedures. The County Office's proportion of the net pension liability was based on a projection of the County Office's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The County Office's proportionate share of the net pension liability for each Plan as of June 30, 2018 and 2019 was as follows:

	CalSTRS	CalPERS
County Office Proportion - June 30, 2018	0.0059%	0.0324%
County Office Proportion - June 30, 2019	0.0058%	0.0297%
Change - Increase (Decrease)	-0.0001%	-0.0026%

NOTE 5. PENSION PLANS (Continued)

2. Pension Expenses and Deferred Outflows/Inflows of Resources

For the year ended June 30, 2020, the County Office recognized pension expense of $3,779,454 in the Governmental and Business Type Activities. At June 30, 2020, the County Office reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resource		
	Governmental Activities	Business Type Activities	Primary Government Total
Pension contributions subsequent to measurement date	$ 1,504,913	$ 3,302	$ 1,508,215
Differences between actual and expected experience	865,378	3,372	868,750
Changes in assumptions	2,234,185	4,406	2,238,591
Change in employer's proportion and difference between the employer's contributions and the employer's proportionate share contributions	1,367,489	359	1,367,848
Net differences between projected and actual earnings on plan investments	511,203	1,593	512,796
Total	$ 6,483,168	$ 13,032	$ 6,496,200

	Deferred Inflows of Resource		
	Governmental Activities	Business Type Activities	Primary Government Total
Pension contributions subsequent to measurement date	$ -	$ -	$ -
Differences between actual and expected experience	(169,924)	-	(169,924)
Changes in assumptions	(29,653)	(170)	(29,823)
Change in employer's proportion and difference between the employer's contributions and the employer's proportionate share contributions	(3,631,635)	(1,166)	(3,632,801)
Net differences between projected and actual earnings on plan investments	(529,936)	(289)	(530,225)
Total	$ (4,361,148)	$ (1,625)	$ (4,362,773)

NOTE 5. PENSION PLANS (Continued)

The $1,504,913 and $3,302 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2020. Other amounts reported as deferred inflows and outflows of resources related to pensions will be recognized as pension expense as follows:

For the Year Ended June 30:	Governmental Activities	Business Type Activities	Primary Government Total
2021	$ 1,399,961	$ 5,412	$ 1,405,373
2022	578,390	2,229	580,619
2023	(18,834)	1,022	(17,812)
2024	(382,470)	(179)	(382,649)
2025	(326,052)	(107)	(326,159)
Thereafter	(633,888)	(272)	(634,160)
Totals	$ 617,107	$ 8,105	$ 625,212

NOTE 5. PENSION PLANS (Continued)

3. Actuarial Assumptions.

The total pension liabilities in the June 30, 2018 actuarial valuations were determined using the following actuarial assumptions:

	CalSTRS	CalPERS
Valuation Date	June 30, 2018	June 30, 2018
Measurement Date	June 30, 2019	June 30, 2019
Measurement Period	July 1, 2018 through June 30, 2019	July 1, 2018 through June 30, 2019
Actuarial Cost Method	Individual Entry Age Normal	Individual Entry Age Normal
Actuarial Assumptions:		
Discount Rate	7.10%	7.15%
Inflation Rate	2.75%	2.50%
Payroll Growth	3.50%	Varies by Entry Age and Service
Investment Rate of Return	7.10%	7.15%
Experience Study / Period Upon Which Actuarial Experience Survey Assumptions Were Based	2010-2015	1997-2015
Mortality Rate	(Custom CalSTRS rates) See June 30, 2016 DB Program funding valuation for details.	Derived using CalPERS' Membership Data for all Funds
Post-retirement Benefit Increases	2.00% simple for DB (Annually) Maintain 85% purchasing power level DB, Not applicable for DBS/CBB	2.00% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.50% thereafter

NOTE 5. PENSION PLANS (Continued)

4. Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the County Office's proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the County Office's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	CalSTRS	CalPERS
1% Decrease	6.10%	6.15%
Net Pension Liability	$ 7,812,236	$ 12,488,591
Current Discount Rate	7.10%	7.15%
Net Pension Liability	$ 5,246,341	$ 8,664,003
1% Increase	8.10%	8.15%
Net Pension Liability	$ 3,118,725	$ 5,491,243

5. Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in the separately issued financial reports.

NOTE 6. POSTEMPLOYMENT HEALTHCARE PLAN

A. Plan Description

The Postemployment Benefit Plan (Plan) is a single-employer defined benefit healthcare plan sponsored by the County Office to provide other postemployment benefits (OPEB) to employees who retire from the County Office. The County Office participates in the California Employers' Retiree Benefit Trust (CERBT) Fund. CERBT is administered by CalPERS and is an agent multiple-employer trust. Copies of CalPERS' financial report may be obtained from the CalPERS website at www.calpers.ca.gov or from CalPERS at 400 "Q" Street, Sacramento, California 95811.

B. Benefits Provided

The Plan provides medical and dental insurance benefits to eligible retirees and their spouses. The following table outlines the retiree benefits provided:

	Certificated	Classified
Benefit Types Provided	Medical and dental	Medical and dental
Duration of Benefits	Lifetime	Lifetime
Required Service	15 years	15 years
Minimum Age	55	50
Dependent Coverage	Yes	Yes
County Office Contribution %	100%	100%
County Office Cap	$1,000 per month	$1,000 per month

C. Employees Covered

The following current and former employees were covered by the benefit terms provided under the Plan:

Inactive plan members or beneficiaries currently receiving benefit payments	40
Participating active employees	3
Total plan members	43

D. Contribution Information

The contribution requirements of plan members and the County Office are established and may be amended by the County Office, the County Office's bargaining units and unrepresented groups. The County Office pre-funded the plan through CERBT by contributing 100% of the Actuarially Determined Contribution (ADC), which was determined at July 1, 2013. For the year ended June 30, 2020, the County Office made no contributions to the plan, as the CERBT paid for all current benefit payments. As of June 30, 2020 the fair market value of the assets held in trust by the CERBT was $4,665,375.

The excess funding of the annual required contributions (net OPEB asset) is presented in the statement of net position as an asset.

NOTE 6. POSTEMPLOYMENT HEALTHCARE PLAN (Continued)

E. Net OPEB Liability (Asset)

The County Office's total OPEB Liability (Asset) (TOL) of ($1,196,708) was measured as of June 30, 2020,

The total OPEB Liability (Asset), based on the following actuarial methods and assumptions:

Actuarial Assumptions:

Discount Rate / Investment Rate of Return	7.00%
Inflation Rate	2.75%
Salary Increases	2.75%
Healthcare Cost Trend Rate	4.00%
Pre-Retirment Turnover	2009 CalSTRS Termination Rate for Certificated 2009 CalPRES Termination Rate for Classified
Mortality Rates	2009 CalSTRS Retirement Plans for Certificated 2014 CalPERS Active Mortality for Miscellaneous Employees
Retirement Rates	2009 CalSTRS Retirement Rates for Certificated 2009 CalPRS Retirment Rates for School Employees

F. Investments / Assets / Rate of Return

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Percentage of Portfolio	Actuarial Assumed Gross Reurn
All Equities	59.0%	7.795%
All Fixed Income	25.0%	4.500%
Real Estate Investment Trusts	8.0%	7.500%
All Commodities	3.0%	7.795%
Treasury Inflation Protected Securities (TIPS)	5.0%	3.250%
Total	100.0%	

NOTE 6. POSTEMPLOYMENT HEALTHCARE PLAN (Continued)

G. Discount Rate

The discount rate used to measure the total OPEB liability was 7%. The projection of cash flows used to determine the discount rate assumed that the County Office contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB payments for current active plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees and beneficiaries. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB Liability (Asset).

H. Changes in the Net OPEB Liability (Asset)

The changes in the Net OPEB Asset of the County Office at June 30, 2020 are as follows:

	Increase (Decrease)		
	Total OPEB Liability (Asset)	Plan Fiduciary Net Positon	Net OPEB Liability (Asset)
Balance at June 30, 2019	$ 3,683,680	$ 4,633,644	$ (949,964)
Changes recognized for the measurement period:			
Service Cost	3,594	-	3,594
Interest on Total OPEB Liability (Asset)	246,775	-	246,775
Expected Investment Income	-	315,346	(315,346)
Investment Gains/(Losses)		(26,212)	26,212
Experience (Gains)/Losses	(145,155)	-	(145,155)
Administrative Expense	-	(998)	998
Benefit Payments	(256,405)	(256,405)	-
Other	(63,822)	-	(63,822)
Net Changes	(215,013)	31,731	(246,744)
Balance at June 30, 2020	$ 3,468,667	$ 4,665,375	$ (1,196,708)

NOTE 6. POSTEMPLOYMENT HEALTHCARE PLAN (Continued)

I. Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the County Office if it were calculated using discount rates that are one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2020:

1% Decrease		6.00%
Net OPEB Liability (Asset)	$	(930,811)
Current Discount Rate		7.00%
Net OPEB Liability (Asset)	$	(1,196,708)
1% Increase		8.00%
Net OPEB Liability (Asset)	$	(1,428,933)

J. Sensitivity of the Net OPEB Liability to Changes in the Health Care Cost Trend Rates

The following presents the net OPEB liability of the County Office if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2020:

1% Decrease		3.00%
Net OPEB Liability (Asset)	$	(1,219,719)
Current Trend Rate		4.00%
Net OPEB Liability (Asset)	$	(1,196,708)
1% Increase		5.00%
Net OPEB Liability (Asset)	$	(1,171,821)

NOTE 6. POSTEMPLOYMENT HEALTHCARE PLAN (Continued)

K. OPEB Plan Fiduciary Net Position

The County Office OPEB Plan Fiduciary Net Position is as follows:

	2016	2017	2018	2019
Total investments	$ 4,721,345	$ 4,873,581	$ 4,911,162	$ 4,921,780
Total assets	4,721,345	4,873,581	4,911,162	4,921,780
Benefits Payable	(318,421)	(323,753)	(277,518)	(256,405)
Plan Fiduciary Net Position	$ 4,402,924	$ 4,549,828	$ 4,633,644	$ 4,665,375

L. Recognition of Deferred Outflow and Deferred Inflows of Resources

Gains and losses related to changes in total OPEB liability and fiduciary net position are recognized in OPEB expense systematically over time. Amounts are first recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are to be recognized in future OPEB expense. The remaining amounts are to be recognized in future OPEB expense. The County Office had a deferred outflow of resources of $15,817.

	Deferred Outflows of Resource	Deferred Inflows of Resource
Contributions made subsequent to measurment date are reported as Deferred Outflows of resources under GASB 75.	$ 15,817	
Changes in Assumptions are reported as Deferred Inflows of resources under GASB 75.		$ -

NOTE 7. COMPENSATED ABSENCES

Accumulated vacation is not accrued in governmental funds. It must be paid to an employee upon termination, but it is generally applied in the year earned or a succeeding year. The County Office has reported an estimated liability in the amount of $180,875 relative to compensated absences earned but not used at June 30, 2020. Expenditures related to this liability are accounted for in the fund in which the related salaries are recorded.

NOTE 8. GENERAL LONG-TERM DEBT – SCHEDULE OF CHANGES

A schedule of changes in long-term debt for the year ended June 30, 2020 is shown below:

Governmental Activities	Balance July 1, 2019	Additions	Reductions	Balance June 30, 2020	Due within One Year
Net Pension Liability	$14,014,775	$ -	$ 143,398	$13,871,377	$ -
Compensated absences	178,684	2,191	-	180,875	-
Business-Type Activities					
Net Pension Liability	68,983	-	30,016	38,967	-
Totals	$14,262,442	$ 2,191	$ 173,414	$14,091,219	$ -

The compensated absences and the net pension liability are liquidated from the funds for which the related employees are compensated.

NOTE 9. RESTRICTED NET POSITION

The government-wide statement of net position reports $2,683,430 of restricted net position, of which none is restricted by enabling legislation.

NOTE 10. CHARTER SCHOOL

The County Office has granted and approved two Charter School pursuant to Education Code 47605 as follows:

The Golden Eagle Charter School (Charter) was approved on March 24, 2004. The Charter is organized as a public benefit corporation and issues separate, independently audited financial statements. The Charter is an independent study model school designed to provide an alternative in public education to K-12 students in Siskiyou County. The Charter completed its first year of operations in the 2004/2005 school year. The County Office has approved the Charter through June 30, 2023.

The Northern United - Siskiyou Charter (Charter) was approved on March 24, 2004. The Charter is organized as a public benefit corporation and issues separate, independently audited financial statements. The Charter is an independent study model school designed to provide an alternative in public education to K-12 students in Siskiyou County. The Charter completed its first year of operations in the 2018/2019 school year. The County Office has approved the Charter through June 30, 2025.

NOTE 11. JOINT POWERS AGREEMENTS

The County Office is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During the fiscal year ending June 30, 2020, the County Office participated in several joint powers agreements (JPAs) to manage these risks. There were no significant reductions in coverage during the year. Settled claims have not exceeded coverage in any of the past three years.

The various JPAs and the services they provide the County are as follows:

- Northern California Schools Insurance Group (NCSIG)
- Northeastern Joint Powers Authority (NEJPA)
- North Coast Schools Medical Insurance Group (NCSMIG)
- Schools Excess Liability Fund (SELF)
- Nor Cal Relief (NCR)

The JPAs arrange for and provide property, liability, workers' compensation, medical, dental, and vision insurance and excess liability coverage for its members. The relationship between the County Office and the JPAs is such that the JPAs are not component units of the County Office for financial reporting purposes. Each joint venture is governed by a board consisting of representatives from various member Local Educational Agencies (LEA). Each board controls the operations of the JPA, including selection of management, independent of any influence by the member LEAs beyond their representation on the board. Each member LEA pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionate to their participation in the JPA. The County Office's share of year-end assets, liabilities, or fund equity is not calculated by the JPAs. Separately issued financial statements can be requested from each JPA.

NOTE 12. STATE TEACHERS' RETIREMENT SYSTEM EARLY RETIREMENT INCENTIVE PROGRAM

The County Office did not enter into any early retirement incentive agreements during 2019/2020, pursuant to California Education Code, Sections 22714 and 44929, whereby the service credit to eligible employees is increased by two years.

NOTE 13. COMMITMENTS AND CONTINGENCIES

A. Grants

The County Office received financial assistance from federal and state agencies in the form of grants. The disbursement of funds received under these programs generally require compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the County School Service Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the County Office at June 30, 2020.

B. Litigation

As of June 30, 2020 the County Office is not currently involved in any litigation.

C. Commitments

As of June 30, 2020 the County Office had no material commitments outstanding.

NOTE 14. SUBSEQUENT EVENTS

Events that occur after the balance sheet date but before the financial statements were available to be issued must be evaluated for recognition or disclosure. The effects of subsequent events that provide evidence about conditions that existed at the balance sheet date are recognized in the accompanying financial statements. Subsequent events which provide evidence about conditions that existed after the balance sheet date, require disclosure in the accompanying notes. Management evaluated the activity of the County Office through November 30, 2021 and concluded that subsequent event(s) have occurred that would require recognition in the financial statements or disclosure in the notes to the financial statements.

The Coronavirus Disease 2019 (COVID-19) has recently affected global markets, supply chains, employees of companies, and our communities. Specifically for, Siskiyou County Office of Education, COVID-19 may have impacted various parts of its 2021 operations and financial results. The full impact of COVID-19 is unknown and cannot be reasonably estimated.

REQUIRED SUPPLEMENTARY INFORMATION SECTION

SISKIYOU COUNTY OFFICE OF EDUCATION
BUDGETARY COMPARISON SCHEDULE
COUNTY SCHOOL SERVICE FUND
FOR THE YEAR ENDED JUNE 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Favorable
	Original	Final	Amounts	(Unfavorable)
REVENUES				
Local control sources:				
State apportionments	$ 4,579,442	$ 4,610,943	$ 4,693,664	$ 82,721
Local sources	1,077,553	1,077,553	1,119,233	41,680
Federal	1,472,125	1,788,000	1,539,163	(248,837)
Other state	6,735,694	6,659,496	6,575,542	(83,954)
Other local	3,189,629	3,342,039	2,965,281	(376,758)
Contributions	(1)	-	-	-
Total Revenues	17,054,442	17,478,031	16,892,883	(585,148)
EXPENDITURES				
Certificated salaries	3,934,223	3,779,605	3,683,344	96,261
Classified salaries	4,146,682	4,073,502	4,024,950	48,552
Employee benefits	3,523,476	3,468,993	3,147,301	321,692
Books and supplies	447,773	561,510	447,872	113,638
Services and other operating expenditures	3,335,085	4,148,117	3,351,450	796,667
Capital outlay	80,066	176,320	111,969	64,351
Transfers between agencies	1,462,299	1,289,827	995,000	294,827
Transfers of indirect/direct support costs	(89,667)	(91,350)	(154,013)	62,663
Total Expenditures	16,839,937	17,406,524	15,607,873	1,798,651
Excess (deficiency) of revenues over expenditures before other financing Sources (uses)	214,505	71,507	1,285,010	1,213,503
OTHER FINANCING SOURCES (USES)				
Transfers in	324,272	324,272	-	(324,272)
Transfers out	(95,614)	(495,614)	(523,447)	(27,833)
Total Other Financing Sources (Uses)	228,658	(171,342)	(523,447)	(352,105)
Net Increase (Decrease) in Fund Balance	443,163	(99,835)	761,563	861,398
Fund Balance - Beginning	16,502,439	16,502,439	16,502,439	-
Fund Balance - Ending	$ 16,945,602	$ 16,402,604	$ 17,264,002	$ 861,398

See accompanying notes to required supplementary information.

SISKIYOU COUNTY OFFICE OF EDUCATION
BUDGETARY COMPARISON SCHEDULE
SPECIAL EDUCATION PASS-THROUGH FUND
FOR THE YEAR ENDED JUNE 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Favorable
	Original	Final	Amounts	(Unfavorable)
REVENUES				
Federal	$ 305,326	$ 305,326	$ 305,326	$ -
Other state	350,647	926,712	1,060,762	134,050
Other local	2,000	2,000	20,875	18,875
Total Revenues	657,973	1,234,038	1,386,963	152,925
EXPENDITURES				
Transfers between agencies	655,973	947,299	1,366,088	(418,789)
Total Expenditures	655,973	947,299	1,366,088	(418,789)
Excess (deficiency) of revenues over expenditures before other financing Sources (uses)	2,000	286,739	20,875	(265,864)
Total Other Financing Sources (Uses)	-	-	-	-
Net Increase (Decrease) in Fund Balance	2,000	286,739	20,875	(265,864)
Fund Balance - Beginning	455,961	455,961	455,961	-
Fund Balance - Ending	$ 457,961	$ 742,700	$ 476,836	$ (265,864)

See accompanying notes to required supplementary information.

SISKIYOU COUNTY OFFICE OF EDUCATION
SCHEDULE OF THE COUNTY OFFICE'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY
FOR THE YEAR ENDED JUNE 30, 2020

	2015	2016	2017	2018	2019	2020
CalSTRS						
County Office's proportion as a percentage of the net pension liability	0.0066%	0.0069%	0.0004%	0.0004%	0.0006%	0.0058%
County Office's proportionate share of the net pension liability	$ 3,856,842	$ 4,645,356	$ 3,556,268	$ 3,561,859	$ 5,457,759	$ 5,246,341
State's proportionate share of the net pension liability associated with the County Office	2,328,951	2,456,662	2,024,521	2,107,165	3,124,822	2,862,229
Total	$ 6,185,793	$ 7,102,018	$ 5,580,789	$ 5,669,024	$ 8,582,581	$ 8,108,570
County Office's covered payroll	$ 1,842,856	$ 2,248,359	$ 2,120,240	$ 2,151,354	$ 2,877,614	$ 1,672,373
County Office's proportionate share of the net pension liability as a percentage of covered payroll	209%	207%	168%	166%	190%	314%
Plan fiduciary net position as a percentage of the total pension liability	77%	74%	70%	70%	71%	73%
CalPERS						
County Office's proportion as a percentage of the net pension liability	0.0355%	0.0343%	0.0335%	0.0338%	0.0034%	0.0297%
County Office's proportionate share of the net pension liability	$ 4,006,098	$ 5,039,114	$ 6,616,271	$ 8,030,513	$ 8,609,807	$ 8,664,003
County Office's covered payroll	$ 3,526,153	$ 3,739,118	$ 3,853,860	$ 3,881,150	$ 4,281,084	$ 4,509,878
County Office's proportionate share of the net pension liability as a percentage of covered payroll	114%	135%	172%	207%	201%	192%
Plan fiduciary net position as a percentage of the total pension liability	84%	79%	74%	72%	71%	70%

See accompanying notes to required supplementary information.

SISKIYOU COUNTY OFFICE OF EDUCATION
SCHEDULE OF CONTRIBUTIONS - PENSION
FOR THE YEAR ENDED JUNE 30, 2020

	2015	2016	2017	2018	2019	2020
CalSTRS						
Contractually required contribution (actuarially determined)	$ 242,507	$ 283,947	$ 234,949	$ 256,922	$ 456,142	$ 508,318
Contributions in relation to the actuarially determined	243,257	287,790	354,080	419,514	633,075	511,746
Contribution deficiency (excess)	$ (750)	$ (3,843)	$ (119,131)	$ (162,592)	$ (176,933)	$ (3,428)
Covered payroll	$ 1,842,856	$ 2,248,359	$ 2,120,240	$ 2,151,354	$ 2,877,614	$ 1,672,373
Contributions as a percentage of covered payroll*	13%	13%	17%	20%	22%	31%
CalPERS						
Contractually required contribution (actuarially determined)	$ 425,854	$ 446,387	$ 476,005	$ 597,840	$ 662,736	$ 743,733
Contributions in relation to the actuarially determined	416,086	444,955	466,317	543,361	663,568	816,288
Contribution deficiency (excess)	$ 9,768	$ 1,432	$ 9,688	$ 54,479	$ (832)	$ (72,555)
Covered payroll	$ 3,526,153	$ 3,739,118	$ 3,853,860	$ 3,881,150	$ 4,281,084	$ 4,509,878
Contributions as a percentage of covered payroll*	12%	12%	12%	14%	16%	18%

* Statements 67 and 68 required presentation of covered-employee payroll, which is the payroll of employees that are provided with pensions through the pension plan, and ratios that use the measure in schedules of required supplementary information. Statement No. 82 amends Statements 67 and 68 to instead require the presentation of covered payroll, defined as the payroll on which contributions to a pension plan are based, and ratios that use that measure.

See accompanying notes to required supplementary information.

SISKIYOU COUNTY OFFICE OF EDUCATION
SCHEDULE OF CHANGES IN THE NET OPEB
LIABILITY AND RELATED RATIOS
JUNE 30, 2020

Measurement Period	2018	2019	2020
Total OPEB Liability			
Service Cost	$ 3,404	$ 3,498	$ 3,594
Interest on Total OPEB Liability	253,736	249,952	246,775
Actual and expected experience difference	-	-	(145,155)
Changes in benefit terms	-	-	(63,822)
Benefit Payments	(345,087)	(277,518)	(256,405)
Net Change in Total OPEB liability	(87,947)	(24,068)	(215,013)
Total OPEB liability - beginning	3,795,695	3,707,748	3,683,680
Total OPEB liability - ending	$ 3,707,748	$ 3,683,680	$ 3,468,667
Plan Fiduciary Net Position			
Contribution - employer	$ -	$ 369,791	$ -
Net investment income	494,369	-	289,134
Benefit payments	(345,087)	(277,518)	(256,405)
Administrative expenses	(2,378)	(8,457)	(998)
Net Change in Total OPEB liability	146,904	83,816	31,731
Plan fiduciary net position - beginning	4,402,924	4,549,828	4,633,644
Plan fiduciary net position - ending	$ 4,549,828	$ 4,633,644	$ 4,665,375
Net OPEB Liability	$ (842,080)	$ (949,964)	$ (1,196,708)
Plan fiduciary net position as a percentage of the total OPEB liability	122.71%	125.79%	134.50%
Covered-employee payroll	$ 197,689	$ 181,639	$ 171,461
Net OPEB liability as a percentage of covered-employee payroll	-425.96%	-523.00%	-697.95%

See accompanying notes to required supplementary information.

SISKIYOU COUNTY OFFICE OF EDUCATION
SCHEDULE OF CONTRIBUTIONS - OPEB
JUNE 30, 2020

Fiscal Year Ended June 30:	2018	2019	2020
Actuarially Determined Contribution (ADC)	$ 494,369	$ 320,227	$ 324,709
Contributions in relation to ADC	345,087	318,675	256,405
Contribution deficiency (excess)	$ 149,282	$ 1,552	$ 68,304
Covered-employee payroll	$ 197,689	$ 181,639	$ 171,461
Contributions as a percentage of covered-employee payroll	174.56%	175.44%	149.54%

See accompanying notes to required supplementary information.

NOTE 1. PURPOSE OF REQUIRED SUPPLEMENTARY INFORMATION

A. Budgetary Comparison Schedule

Budgetary comparison schedules are required to be presented for the County School Service Fund and each major special revenue fund that has a legally adopted budget. The originally adopted and final revised budgets are presented for such funds. The County Office employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as prescribed by Governmental Accounting Standards Board. The budgets are revised during the year by the Board of Education to provide for revised priorities. Expenditures cannot legally exceed appropriations by major object code.

B. Schedule of the County Office's Proportionate Share of the Net Pension Liability

This schedule presents information on the County Office's proportionate share of the net pension liability (NPL), the plans' fiduciary net position and, when applicable, the State's proportionate share of the NPL associated with the County Office. In the future, as data becomes available, ten years of information will be presented.

C. Schedule of the County Office's Plan Contributions

This schedule presents information on the County Office's required contribution, the amounts actually contributed, and any excess or deficiency related to the required contribution. In the future, as data becomes available, ten years of information will be presented.

D. Changes in Benefits Terms

There were no changes in benefit terms since the previous valuations for both CalSTRS and CalPERS.

E. Changes in Assumptions

The following are the assumptions for State Teachers Retirement Plan and Public Employer's Retirement Fund B:

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

CalPERS	Measurement Period				
Assumptions	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Discount Rate	7.15%	7.15%	7.15%	7.15%	7.65%

NOTE 1. PURPOSE OF REQUIRED SUPPLEMENTARY INFORMATION (Continued)

F. Schedule of Changes in the Net OPEB Liability and Related Ratios

The Schedule of Changes in Net OPEB Liability presents multi-year information which illustrates the changes in the net OPEB liability for each year presented. In the future, as data becomes available, ten years of information will be presented.

G. Schedule of Contributions - OPEB

The Schedule of County Office Contributions is presented to illustrate the County Office's recommended pay-as-you-go contributions relating to the OPEB. There is a requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

NOTE 2. EXCESS OF EXPENDITURES OVER APPROPRIATIONS

For the year ended June 30, 2020, expenditures exceeded appropriations by the following amounts:

Appropriations Category	Excess Expenditures
County School Service Fund:	
Transfers out	$ 27,833
Special Education Pass - Through Fund:	
Transfers between agencies	$ 418,789

These excess expenditures were offset by unexpended appropriations in other categories.

SUPPLEMENTARY INFORMATION SECTION

SISKIYOU COUNTY OFFICE OF EDUCATION
OTHER GOVERNMENTAL FUNDS FINANCIAL STATEMENT
COMBINING BALANCE SHEET
JUNE 30, 2020

	Adult Education Fund	Child Development Fund	Cafeteria Fund	Deferred Maintenance Fund
ASSETS				
Cash and equivalents	$ 149,816	$ 93,824	$ (1,649)	$ 669,321
Investments	-	8	-	525,560
Accounts receivable	81,819	118,378	2,898	3,976
Due from other funds	-	42,323	-	96,894
Stores inventories	-	-	2,358	-
Total Assets	$ 231,635	$ 254,533	$ 3,607	$ 1,295,751
LIABILITIES AND FUND BALANCE				
Liabilities:				
Accounts payable	$ 13,139	$ 82,517	$ 231	$ 28
Due to other funds	34,119	115,350	1,748	-
Unearned revenue	-	4,526	-	-
Total Liabilities	47,258	202,393	1,979	28
Fund Balance:				
Non spendable				
Stores inventories	-	-	2,358	-
Restricted	178,435	32,456	(730)	-
Committed				
Other commitments	-	-	-	1,295,723
Assigned				
Other assignments	5,942	19,684	-	-
Total Fund Balance	184,377	52,140	1,628	1,295,723
Total Liabilities and Fund Balance	$ 231,635	$ 254,533	$ 3,607	$ 1,295,751

See accompanying notes to supplementary information.

SISKIYOU COUNTY OFFICE OF EDUCATION
OTHER GOVERNMENTAL FUNDS FINANCIAL STATEMENT
COMBINING BALANCE SHEET
JUNE 30, 2020

	Forest Reserve Fund	Foundation Special Revenue Fund	Special Reserve Fund for Capital Outlay Projects	Total Other Governmental Funds
ASSETS				
Cash and equivalents	$ 1,739,683	$ 13,741	$ 1,331,163	$ 3,995,899
Investments	55,972	75,325	606,009	1,262,874
Accounts receivable	7,066	252	7,212	221,601
Due from other funds	-	-	2,225,000	2,364,217
Stores inventories	-	-	-	2,358
Total Assets	$ 1,802,721	$ 89,318	$ 4,169,384	$ 7,846,949
LIABILITIES AND FUND BALANCE				
Liabilities:				
Accounts payable	$ -	$ -	$ -	$ 95,915
Due to other funds	-	-	-	151,217
Unearned revenue	-	-	-	4,526
Total Liabilities	-	-	-	251,658
Fund Balance:				
Non spendable				
Stores inventories	-	-	-	2,358
Restricted	1,802,721	89,318	4,147,076	6,249,276
Committed				
Other commitments	-	-	-	1,295,723
Assigned				
Other assignments	-	-	22,308	47,934
Total Fund Balance	1,802,721	89,318	4,169,384	7,595,291
Total Liabilities and Fund Balance	$ 1,802,721	$ 89,318	$ 4,169,384	$ 7,846,949

See accompanying notes to supplementary information.

SISKIYOU COUNTY OFFICE OF EDUCATION
OTHER GOVERNMENTAL FUNDS FINANCIAL STATEMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2020

	Adult Education Fund	Child Development Fund	Cafeteria Fund	Deferred Maintenance Fund
REVENUES				
LCFF sources:				
Local sources	$ -	$ -	$ -	$ 48,447
Federal	-	1,464,311	34,522	-
Other state	970,403	285,817	1,404	-
Other local	3,847	6,717	103	20,309
Total Revenues	974,250	1,756,845	36,029	68,756
EXPENDITURES				
Certificated salaries	11,839	68,597	-	-
Classified salaries	80,402	772,382	-	-
Employee benefits	24,932	399,928	-	-
Books and supplies	1,788	114,056	32,831	7,915
Services and other operating expenditures	869,427	247,213	1,308	2,871
Capital outlay	-	10,976	-	24,239
Transfers between agencies	-	-	-	-
Transfers of indirect/direct support costs	11,231	141,034	1,748	-
Total Expenditures	999,619	1,754,186	35,887	35,025
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	(25,369)	2,659	142	33,731
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	48,447
Total Other Financing Sources (Uses)	-	-	-	48,447
Net Increase (Decrease) in Fund Balance	(25,369)	2,659	142	82,178
Fund Balance - Beginning	209,746	49,481	1,486	1,213,545
Fund Balance - Ending	$ 184,377	$ 52,140	$ 1,628	$ 1,295,723

See accompanying notes to supplementary information.

SISKIYOU COUNTY OFFICE OF EDUCATION
OTHER GOVERNMENTAL FUNDS FINANCIAL STATEMENT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2020

	Forest Reserve Fund	Foundation Special Revenue Fund	Special Reserve Fund for Capital Outlay Projects	Total Other Governmental Funds
REVENUES				
LCFF sources:				
Local sources	$ -	$ -	$ -	$ 48,447
Federal	1,449,995	-	-	2,948,828
Other state	-	-	-	1,257,624
Other local	25,342	1,502	34,390	92,210
Total Revenues	1,475,337	1,502	34,390	4,347,109
EXPENDITURES				
Certificated salaries	-	-	-	80,436
Classified salaries	-	-	-	852,784
Employee benefits	-	-	-	424,860
Books and supplies	-	-	-	156,590
Services and other operating expenditures	-	-	-	1,120,819
Capital outlay	-	-	8,745	43,960
Transfers between agencies	1,286,684	-	-	1,286,684
Transfers of indirect/direct support costs	-	-	-	154,013
Total Expenditures	1,286,684	-	8,745	4,120,146
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	188,653	1,502	25,645	226,963
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	475,000	523,447
Total Other Financing Sources (Uses)	-	-	475,000	523,447
Net Increase (Decrease) in Fund Balance	188,653	1,502	500,645	750,410
Fund Balance - Beginning	1,614,068	87,816	3,668,739	6,844,881
Fund Balance - Ending	$ 1,802,721	$ 89,318	$ 4,169,384	$ 7,595,291

See accompanying notes to supplementary information.

SISKIYOU COUNTY OFFICE OF EDUCATION
SCHEDULE OF AVERAGE DAILY ATTENDANCE
FOR THE YEAR ENDED JUNE 30, 2020

	Second Period Report		Annual Report	
	Original	Revised	Original	Revised
Certification Numbers	BAD6F1DB		7727B0DD	
Grades TK / K-3:				
Special Education - Special Day Class	18.01	N/A	13.89	N/A
Grades TK / K-3 Average Daily Attendance Totals	18.01	N/A	13.89	N/A
Grades 4 - 6:				
Special Education - Special Day Class	15.75	N/A	12.14	N/A
Grades 4 - 6 Average Daily Attendance Totals	15.75	N/A	12.14	N/A
Grades 7 - 8:				
Special Education - Special Day Class	6.69	N/A	5.16	N/A
Grades 7 - 8 Average Daily Attendance Totals	6.69	N/A	5.16	N/A
Grades 9 - 12:				
Special Education - Special Day Class	22.17	N/A	17.10	N/A
Special Education - Nonpublic, Nonsectarian Schools and / or Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	0.96	N/A	0.75	N/A
Grades 9 - 12 Average Daily Attendance Totals	23.13	N/A	17.85	N/A
Total ADA	63.58	N/A	49.04	N/A

N/A - There were no audit findings resulting in necessary revisions to attendance.

See accompanying notes to supplementary information.

SISKIYOU COUNTY OFFICE OF EDUCATION
SCHEDULE OF AVERAGE DAILY ATTENDANCE
FOR THE YEAR ENDED JUNE 30, 2020

	Attendance - County Office of Education Original - Second Period Report		
Certification Numbers	ACE421AB		
	Elementary	High School	Total
County Group Home and Institution Pupil	0.29	10.71	11.00
Average Daily Attendance Totals	0.29	10.71	11.00

	Attendance - County Office of Education Original - Annual Report		
Certification Numbers	B406494F		
	Elementary	High School	Total
County Group Home and Institution Pupil	0.32	9.37	9.69
Average Daily Attendance Totals	0.32	9.37	9.69

See accompanying notes to supplementary information.

SISKIYOU COUNTY OFFICE OF EDUCATION
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2020

County School Service Fund:	(Budgeted) * 2020/2021	2019/2020	2018/2019	2017/2018
Revenues and Other Financing Sources	$ 17,659,336	$ 16,892,883	$ 16,969,804	$ 14,929,169
Expenditures	17,007,249	15,607,873	14,904,571	13,943,532
Other Uses and Transfers Out	173,857	523,447	1,866,547	387,447
Total Outgo	17,181,106	16,131,320	16,771,118	14,330,979
Change in Fund Balance	478,230	761,563	198,686	598,190
Ending Fund Balance	$ 17,742,232	$ 17,264,002	$ 16,502,439	$ 16,303,753
Available Reserves [1]	$ 514,614	$ 471,336	$ 115,969	$ 114,500
Reserve for Economic Uncertainties	$ 514,614	$ 471,336	$ 115,969	$ 114,500
Unassigned Fund Balance	$ -	$ -	$ -	$ -
Available Reserves as a percentage of Total Outgo	3.0%	2.9%	0.7%	0.8%
Total Long-Term Debt	$ 14,052,252	$ 14,052,252	$ 14,262,442	$ 10,954,070
Average Daily Attendance at Annual	64	59	89	89

This schedule discloses the County Office's financial trends by displaying past years' data along with current year budget information. These financial trends are used to evaluate the County Office's ability to continue as a going concern for a reasonable period of time.

The County School Service Fund balance has increased by $960,249 over the past two years. The County Office has not incurred an operating deficit in any of the past three years. The 2020/2021 County School Service Fund budget projects an increase of $478,230 (2.8%).

For a County Office of this size, the state recommends available reserves of at least 3% of total County School Service Fund expenditures, transfers out, and other uses (other outgo).

Total long-term debt has increased by $3,098,182 over the past two years.

Average daily attendance has decreased by 30 ADA over the past two years. The ADA is anticipated to increase 5 ADA during the fiscal year 2020/2021.

* The 2020/2021 budget is included for analytical purposes only and has not been subjected to audit.

[1] Available reserves consists of all unassigned fund balances and reserves for economic uncertainty that are contained within the governmental funds. Unassigned fund balances are typically only reported in the County School Service Fund. However, other governmental funds may report negative unassigned fund balances and are included in the reported available reserves.

SISKIYOU COUNTY OFFICE OF EDUCATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed to Through Subrecipients	Federal Expenditures
Federal Programs:				
U.S. Department of Education:				
Passed through California Department of Education:				
NCLB: Title I - Part A - Basic Grants Low-Income and Neglected	84.010	14329	$ -	$ 42,349
Special Ed - IDEA Basic Local Assistance Entitlement, Part B, Sec 611	84.027	13379	305,326	876,091
Special Ed - IDEA Mental Health Allocation Plan - Part B - Sec 611	84.027	14468	-	89,192
Special Ed - Alternative Dispute Resolution, Part B, Sec 611	84.027	13007	-	29,262
Dept of Rehabilitation: Workability II - Transition Partnership	84.158	10006	-	113,784
Special Ed - IDEA Preschool Grants, Part B - Sec 619 (Age 3-4-5)	84.173	13430	-	57,227
Special Ed - IDEA Early Intervention Grants, Part C	84.181	23761	-	34,224
NCLB: Title X - McKinney-Vento Homeless Assistance Grants	84.196	14332	-	20,335
NCLB: Title II - Part A - Improving Teacher Quality Local Grants	84.367	14341	-	4,226
NCLB: ARRA Title I, School Improvement Grant (SIG)	84.388	15020	-	24,743
ESSA: Title IV, Part A, Student Support and Academic Enrichment Grants	84.424	15396	-	16,742
Total from the U.S. Department of Education			305,326	1,308,175
U.S. Department of Health and Human Services:				
Passed through California Department of Education:				
Child Development - Local Planning Councils	93.575	13946	-	41,071
Child Development - Quality Improvement	93.575	13979	-	21,443
Child Development - Quality Improvement Activities - CA Preschool Development	93.434	CLPC-9046	-	6,199
Head Start	93.600	10016	-	1,401,616
Medi-Cal Billing Option	93.778	10013	-	23,288
Total U.S. Department of Health and Human Services			-	1,493,617
U.S. Department of Agriculture:				
Passed through California Department of Education:				
Child Nutrition - School Programs	10.553	13390	-	35,887
Forest Reserve	10.665	10044	1,286,684	1,286,684
Total U.S. Department of Agriculture			1,286,684	1,322,571
U.S. Department of Treasury:				
Coronavirus Relief Fund: Learning Loss Mitigation	21.019	25516	-	11,039
Total U.S. Department of Treasury			-	11,039
Total Federal Categorical Aid Programs			$ 1,592,010	$ 4,135,402

See accompanying notes to supplementary information.

SISKIYOU COUNTY OFFICE OF EDUCATION
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT (SACS) WITH AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020

	General Fund	Special Reserve Fund for Other Than Capital Outlay Projects *	Special Reserve Fund for Postemployment Benefits *	Pupil Transportation Equipment Fund
June 30, 2020 Annual Financial and Budget Report (SACS) Fund Balance	$ 3,015,110	$ 10,966,060	$ 3,120,416	$ 162,416
Adjustments and Reclassifications:				
Reclassification for financial statement presentation	14,248,892	(10,966,060)	(3,120,416)	(162,416)
June 30, 2020 Audited Financial Statement Fund Balance	$ 17,264,002	$ -	$ -	$ -

* This audit reclassification is made for financial presentation purposes only, pursuant to GASB 54 which, when applied, does not recognize these funds as special revenue fund types. Therefore, the fund balances are consolidated with the General Fund. However, the County Office is permitted under current State law to account for these funds as a special revenue fund type for interim reporting and budgeting purposes.

	Capital Assets
June 30, 2020 Annual Financial and Budget Report (SACS) Capital Assets	$ 2,783,264
Adjustments and Reclassifications:	
Depreciation: Equipment and vehicles	481,752
June 30, 2020 Audited Financial Statement Balance	$ 3,265,016

	Long-Term Debt
June 30, 2020 Annual Financial and Budget Report (SACS) Long-Term Debt	$ 14,090,823
Adjustments and Reclassifications:	
Long-Term Debt: Compensated absences	396
June 30, 2020 Audited Financial Statement Balance	$ 14,091,219

See accompanying notes to supplementary information.

SISKIYOU COUNTY OFFICE OF EDUCATION
SCHEDULE OF CHARTER SCHOOLS
FOR THE YEAR ENDED JUNE 30, 2020

Charter School	Charter Number	Status	Included in Audit Report
Golden Eagle Charter School	0983	Active	No
Northern United - Siskiyou Charter	1958	Active	No

See accompanying notes to supplementary information.

NOTE 1. PURPOSE OF SUPPLEMENTARY INFORMATION

A. Other Governmental Funds Financial Statements

These statements provide information on the Siskiyou County Office of Education's (County Office) Governmental non-major funds, by object.

B. Schedule of Average Daily Attendance

Average daily attendance is a measurement of the number of pupils attending classes of the County Office. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to the County Office. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

C. Schedule of Financial Trends and Analysis

This schedule discloses the County Office's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the County Office's ability to continue as a going concern for a reasonable period of time.

D. Schedule of Expenditures of Federal Awards

Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) require a disclosure of the financial activities of all federally funded programs. This schedule was prepared to comply with Uniform Guidance and state requirements.

E. Reconciliation of Annual Financial and Budget Report (SACS) with Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balances of all funds reported on the Unaudited Actual Financial Report to the audited financial statements.

F. Schedule of Charter School

This schedule represents a complete listing of all charter schools authorized by the County Office and indicates whether their financial activities and balances have been included in the County Office's annual audited financial statements for the year ended June 30, 2020.

NOTE 2. BASIS OF PRESENTATION

A. Schedule of Expenditures of Federal Awards

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of the County Office under programs of the federal government for the year ended June 30, 2020. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only as selected portion of the operations of the County Office, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the County Office.

NOTE 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule of Expenditures of Federal Awards are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE 4. INDIRECT COST RATE

The County Office has elected not to use the 10-percent de minimis indirect cost rate allowed under Uniform Guidance.

OTHER INDEPENDENT AUDITOR'S REPORTS

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

INDEPENDENT AUDITOR'S REPORT

Board of Education
Siskiyou County Office of Education
Yreka, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Siskiyou County Office of Education (County Office) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the County Office's basic financial statements, and have issued our report thereon dated November 30, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County Office's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County Office's internal control. Accordingly, we do not express an opinion on the effectiveness of the County Office's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiency in internal control, described in the accompanying findings and questioned costs that we consider to be significant deficiencies, as items 2020-001.

Compliance and Other Matters

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

County Office's Response to Findings

The County Office's responses to the findings identified in our audit are described in the accompanying findings and questioned costs. The County Office's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

Robertson & Associates, CPA.

Lakeport, California
November 30, 2021

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

INDEPENDENT AUDITOR'S REPORT

Board of Education
Siskiyou County Office of Education
Yreka, California

Report on Compliance for Each Major Federal Program

We have audited the Siskiyou County Office of Education's (County Office) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have direct and material effect on each of the County Office's major federal programs for the year ended June 30, 2020. County Office's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

We believe that our audit provides a reasonable basis for our qualified and unmodified opinions on compliance for major federal programs. However, our audit does not provide a legal determination of the County Office's compliance.

Basis for Qualified Opinion on 84.027 Special Education Cluster

As described in the accompanying schedule of findings and questioned costs, the County Office did not comply with requirements regarding:

Finding #	CFDA #	Program (or Cluster) Name	Compliance Requirement
2020-001	84.027	Special Education Cluster	Reporting

Compliance with such requirements is necessary, in our opinion, for the County Office to comply with the requirements applicable to that program.

Qualified Opinion on 84.027 Special Education Cluster

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the County Office complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on 84.027 Special Education Cluster for the year ended June 30, 2020.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the County Office complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2020.

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2020-001. Our opinion on each major federal program is not modified with respect to these matters.

County Office's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. County Office's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2020-001 to be significant deficiency.

County Office's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. County Office's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

Robertson & Associates, CPA.

Lakeport, California
November 30, 2021

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INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

Board of Education
Siskiyou County Office of Education
Yreka, California

Compliance

We have audited Siskiyou County Office of Education (County Office)'s compliance with the types of compliance requirements described in the 2019-*20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, that could have a material effect on each of the County Office's state programs for the year ended June 30, 2020.

Management's Responsibility

Compliance with the applicable compliance requirements is the responsibility of the County Office's management.

Auditor's Responsibility

Our responsibility is to express an opinion on the County Office's compliance with the applicable compliance requirements based on our compliance audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 2019-*20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting.* Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct material effect on the programs identified in the below schedule occurred. An audit includes examining, on a test basis, evidence about the County Office's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County Office's compliance with those requirements.

In connection with the compliance audit referred to above, we selected and tested transactions and records to determine the County Office's compliance with the State laws and regulations applicable to the following items:

Description	Procedures Performed
Local Education Agencies Other Than Charter Schools:	
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Not Applicable
Independent Study	Not Applicable
Continuation Education	Not Applicable
Instructional Time	Not Applicable
Instructional Materials	Yes
Ratios of Administrative Employees to Teachers	Not Applicable
Classroom Teacher Salaries	Not Applicable
Early Retirement Incentive	No, see below
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	Yes
Middle or Early College High Schools	Not Applicable
K-3 Grade Span Adjustment	Not Applicable
Transportation Maintenance of Effort	Yes
Apprenticeship: Related and Supplemental Instruction	Not Applicable
Comprehensive School Safety Plan	Yes
District of Choice	Not Applicable
School Districts, County Office of Education and Charter Schools	
California Clean Energy Jobs Act	No, See Below
After School Education and Safety Program	Yes
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not Applicable
Charter Schools	
Attendance	Not Applicable
Mode of Instruction	Not Applicable
Nonclassroom-Based Instruction/Independent Study For Charter Schools	Not Applicable
Determination of Funding for Nonclassroom-Based Instruction	Not Applicable
Annual Instructional Minutes - Classroom Based	Not Applicable
Charter School Facility Grant Program	Not Applicable

The term "Not Applicable" used above is to mean either the County Office did not offer the program during the current fiscal year or the program applies to a different type of local education agency.

The Early Retirement Incentive Program was not offered; therefore, we did not perform any procedures related to this program.

We did not perform testing for California Clean Energy Jobs Act because there were no expenditures in 2019/2020.

Opinion on State Programs

In our opinion, the Siskiyou County Office of Education complied, in all material respects, with the compliance requirements referred to above for the year ended June 30, 2020.

Robertson & Associates, CPA.

Lakeport, California
November 30, 2021

FINDINGS AND QUESTIONED COSTS SECTION

SISKIYOU COUNTY OFFICE OF EDUCATION
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2020

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	*Unmodified*			
Internal control over financial reporting:				
Material weakness identified?		Yes	X	No
Significant deficiencies identified that are not considered to be material weaknesses?		Yes	X	None
Noncompliance material to financial statements noted?		Yes	X	No

Federal Awards

Type of auditor's report issued on compliance for major programs:	*Modified*			
Internal control over financial reporting:				
Material weakness identified?		Yes	X	No
Significant deficiencies identified that are not considered to be material weaknesses?	X	Yes		None
Any audit findings disclosed that are required to be reported in accordance with Section 200.516(a) of the Uniform Guidance?	X	Yes		No

Identification of major program

CFDA Number	Name of Federal Program or Cluster
84.027	Special Ed - IDEA Basic Local Assistance Entitlement, Part B, Sec 611
84.027	Special Ed - IDEA Mental Health Allocation Plan - Part B - Sec 611
84.027	Special Ed - Alternative Dispute Resolution, Part B, Sec 611

Dollar threshold used to distinguish between Type A and Type B programs:	$ 750,000			
Auditee qualified as low-risk auditee?	X	Yes		No

State Awards

Type of auditor's report issued on compliance for state programs:	*Unmodified*			
Internal control over financial reporting:				
Material weakness identified?		Yes	X	No
Significant deficiencies identified that are not considered to be material weaknesses?		Yes	X	None

Section II - Financial Statement Findings

2020-001 Timelines and Late Reporting / State Code 30000 Internal Control

Criteria

Senate Bill 98 made the following timeline changes for FY 2019-20:

- LEAs may file the annual audit report with the county superintendent of schools, the Superintendent, the Controller, and to its chartering authority if applicable, by March 31, 2021, instead of December 15, 2020.

Condition

Under the circumstances and conditions created by the COVID pandemic and loss of personnel, the County Office of Education struggled to provide some of the documents requested in a timely manner. The County Office of Education did not complete and submit its Audit within the allotted time provided by Senate Bill 98.

Effect

The delay in filing of an audit could potentially cause the Superintendent / Administrator's paycheck to be withheld.

Cause

On-set of the COVID-19 Pandemic delayed timeliness of the County Office of Education's response to the electronic submission of audit documentation. The County Office of Education has also experienced change in administrative staff and business staff, which has caused some delays in gathering audit documentation.

Questioned Cost

None.

Recommendation

The County Office of Education's response to requested audit documentation in a timely manner will assist in meeting the audit filing deadlines to the State. It is imperative that the County Office of Education adhere to the State of California timelines for the process of filing of the annual audit.

County Office Response and Action Plan

Response
The County Office of Education will provide audit documentation in a timely manner to our auditors to meet filing deadlines.

Corrective Action Plan
The County Office of Education will adopt procedures to ensure the annual audit and single audit will be completed and filed in a timely manner.

Section III - Federal Award Findings and Questioned Costs

Finding 2020-001 is for a federal award and is included herein by reference.

Section IV - State Award Findings and Questioned Costs

There were no findings or questioned costs relative to state awards or programs.

SISKIYOU COUNTY OFFICE OF EDUCATION
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED JUNE 30, 2020

A Corrective Action Plan has been included in the response to the finding and questioned cost. Responsible person contacts name and phone number: Sarah Applegate, (530) 842-8424.

SISKIYOU COUNTY OFFICE OF EDUCATION
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2020

Finding/Recommendation		Current Status	County Office Explanation, If Not Implemented
2019-001	During the review of the Attendance District Funded County Programs P-2 and Annual reporting we noted the following: 1. Yreka Elementary – P-2 was miss-keyed on the A-2 line - Special Education - Special Day Class. The County office LEA summary spreadsheet was incorrect at P-2 reporting. When the Annual Report was filed the error was caught and corrected but did not go back and revise the P-2 for the one District. 2. Butte Valley Unified School District - County Office missed transferring from the attendance details on LEA summary but reported correctly on Annual Report of Attendance. 3. Dunsmuir High - County Office miss keyed ADA on A-1 line verses the A-2 line on the Annual. – No net effect but should be revised to be correctly stated on the right line. The County Office should revise both the P-2 and Annual Attendance District Funded County Programs report to reflect the audited numbers in the schedule above. The County Office should have a second reviewer of the details being collected and calculating to verify the accuracy of the reporting.	Implemented	
2019-002	For one of the sampled schools selected we noted that one month had under reported 16 students' daily attendance. The County Office of Education should review the procedures for summarizing the daily attendance details for the After School Education and Safety Program to verify accuracy of reporting.	Implemented	