

AGENDA FOR THE REGULAR MEETING OF THE
SIERRA COUNTY BOARD OF EDUCATION

December 12, 2017

5:00 PM CLOSED SESSION

6:00 pm REGULAR SESSION

Downieville School, 130 School St., Downieville, CA 95936

This meeting will be available for videoconferencing at Sierra County Office of Education, 109 Beckwith Rd, Loyalton, CA 96118.

In the case of a technological difficulty at either school site, videoconferencing will not be available.

Any individual who requires disability-related accommodations or modifications including auxiliary aids and services in order to participate in the Board meeting should contact the Superintendent or designee in writing.

Public inspection of agenda documents that are distributed to the Board less than 72 hours before the meeting, will be made available at the Sierra County Board of Education, 109 Beckwith Road, Room 3, Loyalton, CA, 96118, and posted with the online agenda at <http://www.sierracountyofficeofeducation.org> (Government Code 54957.5)

A. CALL TO ORDER
(Please be advised that this meeting will be recorded.)

B. ROLL CALL

C. APPROVAL OF THE AGENDA

D. PUBLIC COMMENT FOR CLOSED SESSION

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

E. CLOSED SESSION

The Board of Trustees, Superintendent Dr. Merrill M. Grant and Nona Griesert, Business Manager will move into Closed Session to discuss the following items:

1. Government Code §54957.6, Conference with Labor Negotiators
Agency Negotiator for the Board: Dr. Merrill M. Grant, Superintendent
Employee Organizations:
 Represented Employees: Sierra-Plumas Teachers' Association
 Unrepresented Employees: Classified Employees
 Confidential Employees
 Administrative Employees

F. RETURN TO OPEN SESSION

ADJOURN FOR BREAK

G. 6 pm - RECONVENE

H. FLAG SALUTE

I. REPORT OUT FROM CLOSED SESSION

ANNUAL ORGANIZATIONAL MEETING
BOARD ORGANIZATION

1. Election of Officers for 2018
The Secretary of the Board/Superintendent will call for the election of a President. After the election is completed, the Secretary will turn the meeting over to the newly elected President. The President will then call for the election of the Vice-President and the Clerk of the Board.
 - a. President
 - b. Vice-President
 - c. Clerk
2. The President will appoint Dr. Merrill Grant as Secretary of the Board and direct him to inform the appropriate agencies of the Sierra County Board of Education newly appointed officers.
3. Approval of Sierra County Board of Education Meeting Calendar for 2018**

J. INFORMATION/DISCUSSION ITEMS

1. Superintendent's Report
 - a. Results of the Facilities Inspection Tool**
 - b. Accept notice of resignation from Elizabeth Elorza, Instructional Aide, .708 FTE (4.25 hours daily), Loyaltan High, effective December 8, 2017
 - c. Assignment of Gina Troupe, WorkAbility Aide, .083 FTE (5 hours weekly), Effective December 1, 2017
2. Business Report
 - a. Account Object Summary-Balance from 07/01/17 to 11/30/17**
 - b. The Sierra County Office of Education will be closed for winter break from December 25, 2017, through January 5, 2018 (returning January 8, 2018).
3. Staff Reports (5 minutes)
4. Board Members' Report (5 minutes)
5. Public Comment – This is an opportunity for members of the public to directly address the governing board on any item of interest that is within the subject matter jurisdiction of the governing board whether or not it is listed on the agenda. Five minutes may be allotted to each speaker and a maximum of twenty minutes to each subject matter. (Education Code 35145.5; Bylaw 9322; Government Code 54954.3)
 - a. Current location
 - b. Videoconference location

K. CONSENT CALENDAR

1. Approval of minutes of the Regular Board meeting held November 14, 2017**
2. Approval of Board Report – Checks Dated 11/1/2017 through 11/30/2017**

L. ACTION ITEMS

1. New Business

- a. Adoption of 2017-2018 First Interim Actuals and Criteria & Standards Report as of October 31, 2017** (Griesert)

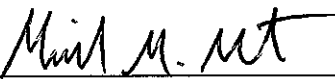
Approval of BOARD POLICIES AND ADMINISTRATIVE REGULATIONS as follows:

- b. Board Policy 0400, Comprehensive Plans, revision**
- c. Board Policy & Administrative Regulation 0460, Local Control and Accountability Plan, revision**
- d. Board Policy 0500, Accountability, revision**
- e. Board Policy and Administrative Regulation 1113, District and School Web Sites (Choose *Option 1 or 2*), revision**
- f. Board Policy 3513.4, Drug and Alcohol-Free Schools, new**
- g. Administrative Regulation 3515.6, Criminal Background Checks for Contractors, revision**
- h. Board Policy 4140 / 4240 / 4340, Bargaining Units, revision**
- i. Approval to Delete Board Policy and Administrative Regulation 0520.2, Title I Program Improvement Schools
- j. Approval to Delete Board Policy 0520.3, Title I Program Improvement Districts

M. ADVANCED PLANNING

- 1. Next Regular Board Meeting will be held on January 9, 2018, at Sierra County Office of Education, 109 Beckwith Rd., Loyalton, CA 96118, beginning with Closed Session, as needed, at 5 pm and the Regular Board Meeting at 6:00 pm.
- 2. Suggested Agenda Items
 - a. _____

N. ADJOURN



Dr. Merrill M. Grant, Superintendent
Secretary to the County Board of Education

*** prior month handout
** enclosed
* handout

SCHOOL DISTRICT/COUNTY OFFICE OF EDUCATION
 Sierra-Plumas Joint Unified School District
 COUNTY: Sierra County
 SCHOOL SITE: Downville Elementary
 SCHOOL TYPE (GRADE LEVELS): K-6
 NUMBER OF CLASSROOMS ON SITE: 6

INSPECTOR'S NAME: Tom Potter
 INSPECTOR'S TITLE: Plant Maintenance
 NAME OF DISTRICT REPRESENTATIVE ACCOMPANYING THE INSPECTOR(S) (IF APPLICABLE): Merrill Grant, Superintendent
 TIME OF INSPECTION: 3:00 PM
 WEATHER CONDITION AT TIME OF INSPECTION: Clear/Cold

PART III: CATEGORY TOTALS AND RANKING (round all calculations to two decimal places)

TOTAL NUMBER OF AREAS EVALUATED	CATEGORY TOTALS	A. SYSTEMS			B. INTERIOR SURFACES	C. CLEANLINESS		D. ELECTRICAL	E. RESTROOMS/COUNTAINS		F. SAFETY		G. STRUCTURAL DAMAGE	H. EXTERNAL PLAYGROUND/SCHOOL GROUNDS	I. EXTERNAL WINDROOF/SATELLITES
		PAVEMENT	MECHANICAL	SEWER		OVERALL CLEANLINESS	FESTIVEMAN LIFESTATION		RESTROOMS	SINKS/FOUNTAINS	FIRE SAFETY	HAZARDOUS MATERIALS			
4		4	4	4	4	4	4	4	1	3	4	4	4	4	4
Percent of System in Good Repair (Number of "4"s divided by Total Areas - NA's)		100%	100%	100%	100%	100%	100%	100%	100%	75%	100%	100%	100%	100%	100%
Total Percent per Category (average of above)		100%			100%	100%	100%	100%	87.5%	100%	100%	100%	100%	100%	100%
Rank (Circle one) GOOD = 99%-100% FAIR = 75%-89.99% POOR = 0%-74.99%		Good			Good	Good	Good	Good	Fair	Good	Good	Good	Good	Good	Good

*Note: An extreme deficiency in any area automatically results in a "poor" ranking for that category and a zero for "Total Percent per Category".

OVERALL RATING:

DETERMINE AVERAGE PERCENTAGE OF CATEGORIES ABOVE: 96.875% SCHOOL RATING: Good

**For School Rating, apply the Percentage Range below to the average percentage determined above, taking into account the rating Description below.

PERCENTAGE	DESCRIPTION	RATING
99%-100%	The school meets most or all standards of good repair. Deficiencies noted, if any, are not significant and/or impact a very small area of the school.	EXEMPLARY
90%-98.99%	The school is maintained in good repair with a number of non-critical deficiencies noted. These deficiencies are isolated and/or resulting from minor wear and tear and/or in the process of being mitigated.	GOOD
75%-89.99%	The school is not in good repair. Some deficiencies noted are critical and/or widespread. Repairs and/or additional maintenance are necessary in several areas of the school site.	FAIR
0%-74.99%	The school facilities are in poor condition. Deficiencies of various degrees have been noted throughout the site. Major repairs and maintenance are necessary throughout the campus.	POOR

COMMENTS AND RATING EXPLANATION:

PART III: EVALUATION DETAIL Date of Inspection: 12-5-2017 School Name: Downleville Elementary

AREA	CATEGORY	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
		GAS LEAKS	MECHANICAL	SEWER	INTERIOR SURFACES	OVERALL CLEANLINESS	RESTROOM INSTALLATION	ELECTRICAL	RESTROOM	SINKS/NOZZLES	FIRE SAFETY	HAZARDOUS MATERIALS	STRUCTURAL DAMAGE	FLOORS	PLAYGROUNDS/SCHOOL GROUNDS	WINDOWS/DOORS/SCREENS
Classrooms	COMMENTS	✓	✓	✓	✓	✓	✓	✓	N/A	✓	✓	✓	✓	✓	N/A	✓
Hallways	COMMENTS	✓	✓	✓	✓	✓	✓	✓	N/A	✓	✓	✓	✓	✓	N/A	✓
Storage	COMMENTS	✓	✓	✓	✓	✓	✓	✓	N/A	✓	✓	✓	✓	✓	N/A	✓
Restrooms	COMMENTS	✓	✓	✓	✓	✓	✓	✓	✓	D	✓	✓	✓	✓	N/A	✓
	COMMENTS															
	COMMENTS															
	COMMENTS															
	COMMENTS															
	COMMENTS															
	COMMENTS															

Marks: ✓ = Good Repair; D = Deficiency; X = Extreme Deficiency; NA = Not Applicable
 Use additional Area Lines as necessary.

SCHOOL DISTRICT/COUNTY OFFICE OF EDUCATOR
 Sierra-Plumas Joint Unified School District
 COUNTY: Sierra County

SCHOOL SITE
 Downville Jr/Sr High School
 SCHOOL TYPE (GRADE LEVELS): 7-12
 NUMBER OF CLASSROOMS ON SITE: 7

INSPECTOR'S NAME: Tom Potter
 INSPECTOR'S TITLE: Plant Maintenance
 NAME OF DISTRICT REPRESENTATIVE ACCOMPANYING THE INSPECTOR(S) (IF APPLICABLE): Merrill Grant, Superintendent

TIME OF INSPECTION: _____
 WEATHER CONDITION AT TIME OF INSPECTION: Clear

PART III: CATEGORY TOTALS AND RANKING (round all calculations to two decimal places)

TOTAL NUMBER OF AREAS EVALUATED	CATEGORY TOTALS	A. SYSTEMS					B. INTERIOR		C. CLEANLINESS		D. ELECTRICAL	E. RESTROOMS/TOILETS		F. SAFETY	G. STRUCTURAL		H. EXTERNAL	
		Gas Leaks	Mechanical	Sevier	Interior Surfaces	Overall Cleanliness	Pest/Vermin Infestation	Electrical	Restrooms	Washrooms	Fire Safety	Hazardous Materials	Structural Damage	Roofs	Playground, School, Gateways	Windows/Doors/Gateways		
8	Number of 'A's: 7 Number of 'B's: 4 Number of 'C's: 3 Number of 'D's: 1	7	4	2	7	8	8	7	2	4	8	8	8	8	2	7	1	6
	Percent of System in Good Repair Number of 'A's divided by (Total Areas - 'A's)	100%	57%	100%	100%	100%	100%	100%	100%	80%	100%	100%	100%	100%	100%	100%	100%	85.7%
	Total Percent per Category (average of above):	85.8%	8	100%	100%	100%	100%	90%	100%	100%	100%	100%	100%	100%	100%	100%	92.85%	8
	Rank (Circle one) GOOD = 90%-100% FAIR = 75%-89.99% POOR = 0%-74.99%	Fair																

*Note: An extreme deficiency in any area automatically results in a "poor" ranking for that category and a zero for "Total Percent per Category".

OVERALL RATING: DETERMINE AVERAGE PERCENTAGE OF 8 CATEGORIES ABOVE → 96.07 SCHOOL RATING → Good

**For School Rating, apply the Percentage Range below to the average percentage determined above, taking into account the rating Description below.

PERCENTAGE	DESCRIPTION	RATING
99%-100%	The school meets most or all standards of good repair. Deficiencies noted, if any, are not significant and/or impact a very small area of the school.	EXEMPLARY
90%-98.99%	The school is maintained in good repair with a number of non-critical deficiencies noted. These deficiencies are isolated, and/or resulting from minor wear and tear, and/or in the process of being mitigated.	GOOD
75%-89.99%	The school is not in good repair. Some deficiencies noted are critical and/or widespread. Repairs and/or additional maintenance are necessary in several areas of the school site.	FAIR
0%-74.99%	The school facilities are in poor condition. Deficiencies of various degrees have been noted throughout the site. Major repairs and maintenance are necessary throughout the campus.	POOR

COMMENTS AND RATING EXPLANATION:

CATEGORY	Date of Inspection: 12-5-2017														
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
AREA	GASLEANS	MECHANICAL	SEWER	INTERIOR SURFACES	GENERAL CLEANLINESS	RESTROOM INSTANTATION	ELECTRICAL	RESTROOM	SINKS/FOUNTAINS	FIRE SAFETY	HAZARDOUS MATERIALS	STRUCTURAL DAMAGE	ROOFS	PLAYGROUNDS/SCHOOL GROUNDS	WINDOWS/CORPERS/SCREENS
Boiler	✓	D	✓	✓	✓	✓	✓	NA	NA	✓	✓	✓	✓	NA	✓
	COMMENTS:														
Classrooms	✓	D	✓	✓	✓	✓	✓	NA	✓	✓	✓	✓	✓	NA	D
	COMMENTS:														
Hallways	✓	✓	✓	✓	✓	✓	✓	NA	✓	✓	✓	✓	✓	NA	✓
	COMMENTS:														
Storage	✓	✓	✓	✓	✓	✓	✓	NA	✓	✓	✓	✓	✓	NA	✓
	COMMENTS:														
Bathrooms	✓	✓	✓	✓	✓	✓	✓	✓	D	✓	✓	✓	✓	NA	✓
	COMMENTS:														
Gym	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	NA	NA	✓
	COMMENTS:														
Playground	NA	N/A	N/A	NA	✓	✓	NA	NA	NA	✓	✓	✓	NA	✓	NA
	COMMENTS:														
Admin.	✓	D	✓	✓	✓	✓	✓	NA	NA	✓	✓	✓	✓	NA	✓
	COMMENTS:														
	COMMENTS:														
	COMMENTS:														
	COMMENTS:														
	COMMENTS:														

Marks: ✓ = Good Repair; D = Deficiency; X = Extreme Deficiency; NA = Not Applicable
 Use additional Area Lines as necessary.

SCHOOL DISTRICT/COUNTY OFFICE OF EDUCATION		Sierra County	
Sierra-Piumas Joint Unified School District		Sierra County	
SCHOOL SITE		K-6	
Loyalton Elementary School		K-6	
INSPECTOR'S NAME		ANDREA WHITE, Site Admin, Merrill Grant, Superintendent	
INSPECTOR'S TITLE		PLANT MAINTENANCE	
WEATHER CONDITION AT TIME OF INSPECTION		24°	
TIME OF INSPECTION		8:00 AM	

PART III: CATEGORY TOTALS AND RANKING (round all calculations to two decimal places)

TOTAL NUMBER OF AREAS EVALUATED	A. SYSTEMS		B. INTERIOR		C. CLEANLINESS		D. ELECTRICAL		E. RESTROOMS/FOUNTAINS		F. SAFETY		G. STRUCTURAL		H. EXTERNAL	
	GAS LEAKS	MED. TRAC	SEWER	INTERIOR SURFACES	OVERALL CLEANLINESS	PEST/VERMIN INFESTATION	ELECTRICAL	RESTROOMS	SINKS/FOUNTAINS	FIRE SAFETY	HAZARDOUS MATERIALS	STRUCTURAL DAMAGE	ROOFS	PLAYGROUND/SCHOOL GROUNDS	WIND/DOWNSPOOR/GATE DIFFERENCES	
3	-	3	4	2	4	4	4	2	2	4	4	4	1	-	2	
-	-	-	-	1	-	-	-	-	-	-	-	-	-	1	1	
1	1	-	-	-	-	-	-	2	2	-	-	3	3	3	1	
100	0	100	100	66	100	100	100	100	100	100	100	100	100	0	66	
Total Percent per Category (average of above)		66%		46%		100		100		100		100		33		
Rank (Circle one)		POOR		POOR		GOOD		GOOD		GOOD		GOOD		POOR		
GOOD = 90%-100%																
FAIR = 75%-89.99%																
POOR = 0%-74.99%																

*Note: An extreme deficiency in any area automatically results in a "poor" ranking for that category and a zero for "Total Percent per Category".

OVERALL RATING: DETERMINE AVERAGE PERCENTAGE OF 8 CATEGORIES ABOVE → 83% → SCHOOL RATING → FAIR

**For School Rating, apply the Percentage Range below to the average percentage determined above, taking into account the rating Description below.

PERCENTAGE	DESCRIPTION	RATING
99%-100%	The school meets most or all standards of good repair. Deficiencies noted, if any, are not significant and/or impact a very small area of the school.	EXEMPLARY
90%-99.99%	The school is maintained in good repair with a number of non-critical deficiencies noted. These deficiencies are isolated, and/or resulting from minor wear and tear, and/or in the process of being mitigated.	GOOD
75%-89.99%	The school is not in good repair. Some deficiencies noted are critical and/or widespread. Repairs and/or additional maintenance are necessary in several areas of the school site.	FAIR
0%-74.99%	The school facilities are in poor condition. Deficiencies of various degrees have been noted throughout the site. Major repairs and maintenance are necessary throughout the campus.	POOR

COMMENTS AND RATING EXPLANATION:

PART II: EVALUATION DETAIL School Name: **Lovalton Elementary School** Date of Inspection:

CATEGORY AREA	Date of Inspection:														
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	GAS LEAKS	MECH/HVAC	SEWER	INTERIOR SURFACES	OVERALL CLEANLINESS	PEST/TERMIN INFESTATION	ELECTRICAL	RESTROOM	SINKS/FOUNTAINS	FIRE SAFETY	HAZARDOUS MATERIALS	STRUCTURAL DAMAGE	ROOFS	PLAYGROUNDS/SCHOOL GROUNDS	WINDOWS/DOORS/PATRENCES
KITCHEN	✓	D	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	NA	NA	✓
COMMENTS	some equipment might be getting old (dishwasher). booster heater is to small for dishwasher.														
WATER BUILDING	N/A	D	✓	D	✓	✓	✓	✓	✓	✓	✓	✓	✓	NA	D
COMMENTS	wall paper throughout building has rips and tears														
BOILER ROOM	✓	D	✓	✓	✓	✓	✓	N/A	N/A	✓	✓	✓	N/A	N/A	✓
COMMENTS	heating system has problems with fresh air/pneumatic valves / louvers do not work / pneumatic valves that open and close registers to class rooms are becoming problems														
OUTSIDE	✓	N/A	✓	N/A	✓	✓	✓	N/A	N/A	✓	✓	✓	N/A	D	N/A
COMMENTS	Play ground has many cracks that need filling and resealed (asphalt) sidewalk and entry way to building concrete is a hazard / no handicap access to main building														
COMMENTS															
COMMENTS															
COMMENTS															
COMMENTS															
COMMENTS															
COMMENTS															
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COMMENTS															
COMMENTS															
COMMENTS															

Marks: ✓ = Good Repair; D = Deficiency; X = Extreme Deficiency; NA = Not Applicable
Use additional Area Lines as necessary.

SCHOOL DISTRICT/COUNTY OFFICE OF EDUCATION		COUNTY	
Sierra-Plumas Joint Unified School District		Sierra County	
SCHOOL SITE		SCHOOL TYPE (GRADE LEVELS)	
Loyalton High School		7-12	
INSPECTOR'S NAME		NAME OF DISTRICT REPRESENTATIVE ACCOMPANYING THE INSPECTOR(S) (IF APPLICABLE)	
Filimon		Thomas Jones, Site Admin, Merrill Grant, Superintendent	
TIME OF INSPECTION		INSPECTOR'S TITLE	
1:00 PM		Filimon PLANT MAINTENANCE	
WEATHER/CONDITION AT TIME OF INSPECTION		NICE and Warm	

PART III: CATEGORY TOTALS AND RANKING (round all calculations to two decimal places)

TOTAL NUMBER OF AREAS EVALUATED	A. SYSTEMS			B. INTERIOR SURFACES	C. CLEANLINESS		D. ELECTRICAL		E. RESTROOMS/FOUNTAINS		F. SAFETY		G. STRUCTURAL		H. EXTERNAL	
	GAS LEAKS	MECH/HVAC	SEWER		OVERALL CLEANLINESS	PEST/TERMITE INFESTATION	ELECTRICAL	RESTROOMS	SINKS/FOUNTAINS	FIRE SAFETY	HAZARDOUS MATERIALS	STRUCTURAL DAMAGE	ROOFS	PLAYGROUND/SCHOOL GROUNDS	WINDOWS/DOORS/GATEPENCES	
14	17	9	16	19	19	19	3	9	18	7	18	20	1	8		
0	0	0	5	2	2	2	0	4	1	0	0	0	0	11		
0	0	0	0	0	0	X	X	0	0	0	0	0	0	0		
7	2	12	0	0	0	0	18	8	2	14	0	1	20	2		
Percent of System in Good Repair Number of '✓'s divided by (Total Areas - "NA's")	100%	89%	100%	76%	90%	90%	100%	100%	77%	100%	85%	95%	47%	38%		
Total Percent per Category (average of above)	96.33%	83%	90%	GOOD	GOOD	GOOD	100%	100%	88%	FAIR	GOOD	GOOD	42%	POOR		
Rank (Circle one) GOOD = 90%-100% FAIR = 75%-89.99% POOR = 0%-74.99%	GOOD	FAIR	FAIR	GOOD	GOOD	GOOD	GOOD	GOOD	FAIR	FAIR	GOOD	GOOD	POOR	POOR		

*Note: An extreme deficiency in any area automatically results in a "poor" ranking for that category and a zero for "Total Percent per Category".

OVERALL RATING: DETERMINE AVERAGE PERCENTAGE OF 8 CATEGORIES ABOVE → 83% → SCHOOL RATING** → FAIR

**For School Rating, apply the Percentage Range below to the average percentage determined above, taking into account the rating Description below.

PERCENTAGE	DESCRIPTION	RATING
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75%-89.99%	The school is not in good repair. Some deficiencies noted are critical and/or widespread. Repairs and/or additional maintenance are necessary in several areas of the school site.	FAIR
0%-74.99%	The school facilities are in poor condition. Deficiencies of various degrees have been noted throughout the site. Major repairs and maintenance are necessary throughout the campus.	POOR

COMMENTS AND RATING EXPLANATION:

PART II: EVALUATION DETAIL		Date of Inspection:		School Name: Loyalton High School												
CATEGORY	AREA	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
		GAS LEAKS	MECH/HVAC	SEWER	INTERIOR SURFACES	OVERALL CLEANLINESS	PEST/VERMIN INFESTATION	ELECTRICAL	RESTROOM	SINKS/ FOUNTAINS	FIRE SAFETY	HAZARDOUS MATERIALS	STRUCTURAL DAMAGE	ROOFS	PLAYGROUND/SCHOOL GROUNDS	WINDOWS/ DOORS/ GATES/FENCES
	GYM	✓	D	N/A	✓	✓	✓	✓	NA	✓	D	✓	D	✓	NA	NA
	Locker Room	✓	✓	✓	D	✓	✓	✓	✓	D	✓	✓	✓	✓	NA	✓
	HOOI WAY	NA	✓	NA	✓	✓	✓	D	✓	✓	✓	NA	✓	✓	NA	NA
	BEAR	✓	✓	NA	✓	✓	✓	D	NA	NA	✓	NA	✓	✓	NA	✓
	CAECH CLASS ROOM 100	✓	✓	✓	✓	✓	✓	✓	NA	✓	✓	NA	✓	✓	NA	D
	GLASS ROOM 101	✓	✓	✓	✓	✓	✓	✓	NA	✓	✓	✓	✓	✓	NA	D
	CLASS ROOM 102	✓	D	NA	✓	✓	✓	✓	NA	NA	✓	NA	✓	✓	NA	D
	CLASS ROOM 103	✓	✓	NA	✓	✓	✓	✓	NA	NA	✓	NA	✓	✓	NA	D
	CLASS ROOM 104	✓	✓	✓	✓	✓	✓	✓	NA	NA	✓	NA	✓	✓	NA	D
	CLASS ROOM 114	✓	✓	✓	✓	✓	✓	✓	NA	D	✓	✓	✓	✓	NA	D
	OFFICE	✓	✓	✓	✓	✓	✓	✓	D	✓	✓	✓	✓	✓	NA	D

Marks: ✓ = Good Repair; D = Deficiency; X = Extreme Deficiency; NA = Not Applicable
Use additional Area Lines as necessary.

PART II: EVALUATION DETAIL		Date of Inspection:		School Name: <u>Loyalton High School</u>												
AREA	CATEGORY	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
		GAS LEAKS	MECH/HVAC	SEWER	INTERIOR SURFACES	OVERALL CLEARLINESS	PEST/VERMIN INFESTATION	ELECTRICAL	RESTROOM	SINKS/FOUNTAINS	FIRE SAFETY	HAZARDOUS MATERIALS	STRUCTURAL DAMAGE	ROOFS	PLAYGROUNDS/SCHOOL GROUNDS	WINDOWS/DOORS/GATEWAYS
CLASS ROOM 116	Adams	✓	✓	✓	✓	✓	✓	✓	NA	✓	✓	✓	✓	✓	NA	D
COMMENTS:		windows														
CLASS ROOM 117	Colabrese	✓	✓	✓	✓	✓	✓	✓	NA	✓	✓	NA	✓	✓	NA	D
COMMENTS:		windows														
CLASS ROOM 118	Amila	✓	✓	✓	✓	✓	✓	✓	NA	✓	✓	NA	✓	✓	NA	✓
COMMENTS:		GOOD														
CLASS ROOM 119	Carrao	✓	✓	✓	✓	✓	✓	✓	NA	✓	✓	NA	✓	✓	NA	D
COMMENTS:		windows														
WOOD SHOP		NA	✓	✓	D	D	✓	✓	NA	✓	✓	✓	✓	✓	NA	✓
COMMENTS:		GOOD														
PORTABLE		NA	✓	✓	D	D	✓	✓	NA	✓	✓	NA	✓	✓	NA	✓
COMMENTS:		FAIR														
AG CLASS		NA	✓	✓	D	✓	✓	✓	NA	✓	✓	✓	✓	✓	NA	✓
COMMENTS:		GOOD														
PORTABLE LIBRARY		NA	✓	✓	✓	✓	✓	✓	NA	✓	✓	NA	✓	✓	NA	✓
COMMENTS:		GOOD														
AG BARN		ND	NA	NA	✓	D	D	✓	NA	D	NA	NA	D	✓	NA	D
COMMENTS:																
FOOTBALL FIELD		NA	NA	NA	NA	D	D	✓	NA	✓	NA	NA	D	NA	✓	D
COMMENTS:																
COMMENTS:																

Marks: ✓ = Good Repair; D = Deficiency; X = Extreme Deficiency; NA = Not Applicable
Use additional Area Lines as necessary.

Comments for FIT report Dated 11/01/2017

1. The external windows in the school are older single pane units with poor sealing ability and poor latching systems. There appears to be significant heat loss through this area.
2. The bleachers in the gym are showing considerable wear and damage to the closing mechanism and some damage to the seating planks.
3. Interior surfaces will need to be repainted on an as needed basis.
4. Football field sprinkler system needs extensive repair to valves and sprinkler heads.
5. Several walkway areas need to be repaired with leveling compound.

SCHOOL DISTRICT/COUNTY OFFICE OF EDUCATION
 Sierra-Plumas Joint Unified School District
 COUNTY: Sierra County
 SCHOOL SITE: Portables (C) Complex
 SCHOOL TYPE (GRADE LEVELS): 7-12
 NUMBER OF CLASSROOMS ON SITE: _____
 INSPECTOR'S NAME: Richard Jaquez
 INSPECTOR'S TITLE: Superintendent
 NAME OF DISTRICT REPRESENTATIVE ACCOMPANYING THE INSPECTOR(S) (IF APPLICABLE): Merrill Grant, Superintendent
 TIME OF INSPECTION: 12:00 PM
 WEATHER CONDITION AT TIME OF INSPECTION: Sunny 58

PART III: CATEGORY TOTALS AND RANKING (round all calculations to two decimal places)

TOTAL NUMBER OF AREAS EVALUATED	A. SYSTEMS			B. INTERIOR SURFACES	C. CLEANLINESS	D. ELECTRICAL	E. RESTROOMS		F. SAFETY	G. STRUCTURAL	H. EXTERNAL
	GAS LEAKS	MECHANICAL	SEWER				RESTROOMS	SINKS/FOUNTAINS			
Number of 'Y's	5	11	10	10	11	11	2	4	10	11	11
Number of 'D's	-	-	-	1	-	-	-	-	1	-	-
Number of 'X's	-	-	-	-	-	-	-	-	-	-	-
Number of 'N/A's	4	-	8	-	-	-	9	5	-	-	-
Percent of System in Good Repair (Number of 'Y's divided by Total Areas - 'N/A's')	100	100	100	90	100	100	100	100	90%	100	N/A
Total Percent per Category (Average of above)	100	100	90	90	100	100	GOOD	GOOD	GOOD	100	100
Rank (Circle one) GOOD = 90%-100% FAIR = 75%-89.99% POOR = 0%-74.99%	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD	GOOD

*Note: An extreme deficiency in any area automatically results in a "poor" ranking for that category and a zero for "Total Percent per Category".

DETERMINE AVERAGE PERCENTAGE OF 5 CATEGORIES ABOVE: 780 → SCHOOL RATING: 97.5

OVERALL RATING:

**For School Rating, apply the Percentage Range below to the average percentage determined above, taking into account the rating Description below.

PERCENTAGE	DESCRIPTION	RATING
99%-100%	The school meets most or all standards of good repair. Deficiencies noted, if any, are not significant and/or impact a very small area of the school.	EXEMPLARY
90%-98.99%	The school is maintained in good repair with a number of non-critical deficiencies noted. These deficiencies are isolated, and/or resulting from minor wear and tear, and/or in the process of being mitigated.	GOOD
75%-89.99%	The school is not in good repair. Some deficiencies noted are critical and/or widespread. Repairs and/or additional maintenance are necessary in several areas of the school site.	FAIR
0%-74.99%	The school facilities are in poor condition. Deficiencies of various degrees have been noted throughout the site. Major repairs and maintenance are necessary throughout the campus.	POOR

COMMENTS AND RATING EXPLANATION: FIRE ALARM HAS GROUNDS FAULT

PART II: EVALUATION DETAIL Date of Inspection: _____ School Name: Portables (C) Complex

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
CATEGORY	GAS LEAKS	MECH/ELEC	SEWER	INTERIOR SURFACES	OVERALL CLEANLINESS	PEST/TERMIN INFESTATION	ELECTRICAL	RESTROOM	SINKS/FOUNTAINS	FIRE SAFETY	HAZARDOUS MATERIALS	STRUCTURAL DAMAGE	ROOFS	PLAYGROUND/SCHOOL GROUNDS	WINDOWS/DOORS/GATES/FENCES
#1	N/A	✓	N/A	✓	✓	✓	✓	N/A	N/A	D	✓	✓	✓	N/A	✓
COMMENTS															
#2	N/A	✓	✓	✓	✓	✓	✓	N/A	✓	✓	✓	✓	✓	N/A	✓
COMMENTS															
#3	N/A	✓	N/A	✓	✓	✓	✓	N/A	N/A	✓	✓	✓	✓	N/A	✓
COMMENTS															
#4	N/A	✓	✓	✓	✓	✓	✓	N/A	✓	✓	✓	✓	✓	N/A	✓
COMMENTS															
#5	N/A	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	N/A	✓
COMMENTS															
#6	N/A	✓	✓	✓	D	✓	✓	N/A	✓	✓	✓	✓	✓	N/A	✓
COMMENTS															
#7	✓	✓	✓	✓	✓	✓	✓	N/A	✓	✓	✓	✓	✓	N/A	✓
COMMENTS															
#8	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	N/A	✓
COMMENTS															
#9	✓	✓	N/A	✓	✓	✓	✓	N/A	N/A	✓	✓	✓	✓	NA	✓
COMMENTS															
#10	✓	✓	N/A	✓	✓	✓	✓	N/A	N/A	✓	✓	✓	✓	N/A	✓
COMMENTS															
#11	✓	✓	NA	D	✓	✓	✓	N/A	N/A	✓	✓	✓	✓	N/A	✓
COMMENTS	used for storage/never used for classroom walls need repair														

Marks: ✓ = Good Repair; D = Deficiency; X = Extreme Deficiency; NA = Not Applicable
 Use additional Area Lines as necessary.

SCHOOL DISTRICT/COUNTY OFFICE OF EDUCATION
Sierra County Office of Education

SCHOOL SITE
Resource Building

COUNTY
Sierra County

SCHOOL TYPE (GRADE LEVELS)
K-6

NUMBER OF CLASSROOMS ON SITE

INSPECTOR'S NAME
Richard Jaquez

INSPECTOR'S TITLE
Merrill Grant, Superintendent

NAME OF DISTRICT REPRESENTATIVE ACCOMPANYING THE INSPECTOR(S) (IF APPLICABLE)

TIME OF INSPECTION
11/6/17 1:20 PM

INSPECTOR'S TITLE
Richard Jaquez

WEATHER CONDITION AT TIME OF INSPECTION
SUNNY 50°

PART III: CATEGORY TOTALS AND RANKING (round all calculations to two decimal places)

TOTAL NUMBER OF AREAS EVALUATED	CATEGORY TOTALS	A. SYSTEMS		B. INTERIORS	C. CLEANLINESS	D. ELECTRICAL	E. RESTROOMS/OUNTAINS		F. SAFETY		G. STRUCTURAL	H. EXTERNAL							
		GAZLEAKS	MECHRYAC				SEWER	INTERIOR SURFACES	OVERALL CLEANLINESS	PEST/TERMIN INFESTATION			ELECTRICAL	RESTROOMS	SINKS/FOUNTAINS	HAZARDOUS MATERIALS	FIRE SAFETY	STRUCTURAL DAMAGE	ROOFS
100%		100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	
Percent of System in Good Repair (Number of 's' divided by Total Areas - "NA's")		100		100		100		100		100		100		100		100		100	
Total Percent per Category (average of above)		100		100		100		100		100		100		100		100		100	
Rank (Circle one)		GOOD		GOOD		GOOD		GOOD		GOOD		GOOD		GOOD		GOOD		GOOD	
GOOD = 80%-100%		FAIR = 75%-86.99%		POOR = 0%-74.99%															

*Note: An extreme deficiency in any area automatically results in a "poor" ranking for that category and a zero for "Total Percent per Category".

DETERMINE AVERAGE PERCENTAGE OF 8 CATEGORIES ABOVE → 100

SCHOOL RATING → EXEMPLARY

OVERALL RATING:

**For School Rating, apply the Percentage Range below to the average percentage determined above, taking into account the rating Description below.

PERCENTAGE	DESCRIPTION	RATING
99%-100%	The school meets most or all standards of good repair. Deficiencies noted, if any, are not significant and/or impact a very small area of the school.	EXEMPLARY
90%-98.99%	The school is maintained in good repair with a number of non-critical deficiencies noted. These deficiencies are isolated, and/or resulting from minor wear and tear, and/or in the process of being mitigated.	GOOD
75 %-89.99%	The school is not in good repair. Some deficiencies noted are critical and/or widespread. Repairs and/or additional maintenance are necessary in several areas of the school site.	FAIR
0%-74.99%	The school facilities are in poor condition. Deficiencies of various degrees have been noted throughout the site. Major repairs and maintenance are necessary throughout the campus.	POOR

COMMENTS AND RATING EXPLANATION:

PART II: EVALUATION DETAIL School Name: **Resource Building** Date of Inspection:

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
CATEGORY	Mech/Hvac	Sewer	Interior Surfaces	Overall Cleanliness	Pest/Vermin Infestation	Electrical	Restroom	Sinks/Fountains	Fire Safety	Hazardous Materials	Structural Damage	Roofs	Playgrounds/School Grounds	Windows/Doors/Gates/Fences
AREA														
MAFJ BUILDING	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
COMMENTS														
COMMENTS														
COMMENTS														
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COMMENTS														

Marks: ✓ = Good Repair; D = Deficiency; X = Extreme Deficiency; NA = Not Applicable
 Use additional Area Lines as necessary.

Balances through November						Fiscal Year 2017/18
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - Gen Fund						
1100	Teachers Salaries	253,033.00	253,033.00	218,379.00	103,003.88	68,349.88-
1120	Certificated Substitutes				550.00	550.00-
1200	Certificated Pupil Support Ser	62,735.00	62,735.00	43,914.78	19,100.62	280.40-
1300	Certificated Supervisor Admini	122,205.00	122,205.00	71,286.32	49,668.80	1,249.88
1310	Teacher in Charge			7,000.00	3,000.00	10,000.00-
1900	Other Certificated Salaries		18,800.00		3,350.00	15,450.00
	Total for Object 1000	437,973.00	456,773.00	340,580.10	178,673.30	62,480.40-
2100	Instructional Aides' Salaries	127,814.00	127,814.00	67,293.75	29,081.59	31,438.66
2120	Classified Substitutes				1,763.20	1,763.20-
2200	Classified Support Salaries	11,472.00	11,472.00	7,517.61	4,967.63	1,013.24-
2300	Classified Supervisors' Admini	90,686.00	90,686.00	52,827.36	37,560.00	298.64
2400	Clerical Technical Office Staf	135,885.00	135,885.00	81,691.04	55,796.42	1,602.46-
2900	Other Classified Salaries	16,284.00	18,084.00		1,954.14	16,129.86
	Total for Object 2000	382,141.00	383,941.00	209,329.76	131,122.98	43,488.26
3101	STRS Certificated Positions	79,671.00	82,384.00	48,691.16	25,442.01	8,250.83
3102	STRS Classified Positions			464.87	199.23	664.10-
3202	PERS Classified Positions	62,566.00	62,846.00	35,600.53	21,677.95	5,567.52
3302	OASDI Classified Positions	23,436.00	23,548.00	11,712.64	7,822.64	4,012.72
3311	Medicare Certificated Position	5,861.00	6,134.00	4,651.01	2,459.68	976.69-
3312	Medicare Classified Positions	5,484.00	5,510.00	2,959.80	1,870.50	679.70
3401	Health & Welfare Benefits Cert	100,460.00	100,460.00	72,793.07	34,557.19	6,890.26-
3402	Health & Welfare Benefits Clas	73,741.00	73,741.00	69,564.32	38,874.14	34,697.46-
3501	SUI Certificated	218.00	227.00	170.31	90.25	33.56-
3502	SUI Classified	193.00	194.00	104.64	64.89	24.47
3601	Workers' Compensation Certific	15,002.00	15,714.00	12,149.76	6,429.79	2,865.55-
3602	Workers' Compensation Classifi	14,036.00	14,104.00	7,731.91	4,887.28	1,484.81
	Total for Object 3000	380,668.00	384,862.00	266,594.02	144,375.55	26,107.57-
4100	Approved Textbooks Core Curric	614.00	614.00			614.00
4300	Materials and Supplies	38,755.00	44,607.00	2,058.11	7,347.38	35,201.51
4320	Custodial Grounds Supplies	500.00	500.00			500.00
4330	Office Supplies	1,000.00	1,000.00	180.00		820.00
4350	Vehicle Upkeep	5,500.00	5,500.00	2,005.64	244.36	3,250.00
4400	Noncapitalized Equipment	22,766.00	22,766.00	980.23		21,785.77
	Total for Object 4000	69,135.00	74,987.00	5,223.98	7,591.74	62,171.28
5100	Subagreements for Services	44,000.00	44,000.00	39,377.35	3,604.25	1,018.40

Balances through November						Fiscal Year 2017/18
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - Gen Fund (continued)						
5200	Travel and Conference	26,817.00	35,842.00	7,386.74	2,917.70	25,537.56
5300	Dues and Membership	19,205.00	19,205.00	502.25	11,078.50	7,624.25
5400	Insurance	9,300.00	9,300.00		8,506.00	794.00
5500	Operation Housekeeping Service	9,200.00	9,200.00	2,540.36	459.64	6,200.00
5600	Rentals, Leases, Repairs, Nonc	3,100.00	3,100.00	303.20	264.17	2,532.63
5801	Legal Services	20,500.00	20,500.00			20,500.00
5803	Legal Publications	500.00	500.00			500.00
5805	Personnel Expense	613.00	613.00	87.00	113.00	413.00
5806	Negotiations	1,000.00	1,000.00			1,000.00
5808	Other Services & Fees	1,500.00	1,500.00	951.71	548.29	.00
5810	Contracted Services	445,615.00	445,615.00	274,755.80	74,407.15	96,452.05
5899	SPJUSD to Reimburse			3,087.65	25,668.55	28,756.20
5900	Communications	1,900.00	1,900.00			1,900.00
	Total for Object 5000	583,250.00	592,275.00	328,992.06	127,567.25	135,715.69
6200	Building and Improvement of Bu	18,867.00	18,867.00			18,867.00
6400	Equipment	20,000.00	20,000.00			20,000.00
	Total for Object 6000	38,867.00	38,867.00	.00	.00	38,867.00
7141	Tuition, excess cost etc betwe	24,428.00	24,428.00			24,428.00
7310	Direct Support/Indirect Costs					.00
	Total for Object 7000	24,428.00	24,428.00	.00	.00	24,428.00
	Total for Fund 01 and Expense accounts	1,916,462.00	1,956,133.00	1,150,719.92	589,330.82	216,082.26
Fund 16 - FOREST RES						
7211	Transfers of Pass-through Rev	80,000.00	80,000.00			80,000.00
7619	Other Authorized Interfund Tra	13,360.00	13,360.00			13,360.00
	Total for Fund 16, Expense accounts and Object 7000	93,360.00	93,360.00	.00	.00	93,360.00
	Total for Org 001 - Sierra County Office of Education	2,009,822.00	2,049,493.00	1,150,719.92	589,330.82	309,442.26

Checks Dated 11/01/2017 through 11/30/2017

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00014791	11/08/2017	APEX SAW WORKS	01-4300	SHOP SUPPLIES		113.58
00014792	11/08/2017	HEIDI BETHKE	01-5200	PER DIEM/HOTEL		336.18
00014793	11/08/2017	BUSHTON MANUFACTURING	01-4300	SHOP SUPPLIES		84.30
00014794	11/08/2017	CFPIC	01-5200	REGISTRATION		60.00
00014795	11/08/2017	STATE OF CALIFORNIA DEPARTMENT OF JUSTICE	01-5805	EMPLOYMENT FINGERPRINTING	32.00	
			01-5899	EMPLOYMENT FINGERPRINTING	49.00	81.00
00014796	11/08/2017	KERN COUNTY SUPERINTENDENT OF SCHOOLS-ADMINISTRATIVE AGENT	01-5200	REGISTRATION	37.50	
			01-5899	REGISTRATION	112.50	150.00
00014797	11/08/2017	JANIS HARDEMAN	01-5200	NURSE SERVICES	267.47-	
			01-5300	NURSE SERVICES	85.07	
			01-5810	NURSE SERVICES	3,582.40	3,400.00
00014798	11/08/2017	LEARNING A-Z	01-4300	ANNUAL LICENSE		94.95
00014799	11/08/2017	JANE V. LEE, M.A., LMFT	01-5810	COUNSELING SERVICES		1,920.00
00014800	11/08/2017	LIBERTY UTILITIES CPEC	01-5500	ELECTRICAL SERVICE		202.54
00014801	11/08/2017	MARY LOWE	01-5810	COUNSELING SERVICES		2,540.00
00014802	11/08/2017	BARBARA MCKURTIS	01-5100	CONTRACTED CONSULTANT AGREEMENT	1,724.63	
			01-5810	CONTRACTED CONSULTANT AGREEMENT	6,487.87	8,212.50
00014803	11/08/2017	MIKE MOORE	01-5200	PER DIEM		26.75
00014804	11/08/2017	RAY MORGAN COMPANY	01-5600	COPIER MAINT.		45.34
00014805	11/08/2017	SIERRA COUNTY OFFICE OF EDUCATION	01-5808	BANK SERVICE FEES		118.98
00014806	11/08/2017	SIERRA VALLEY HOME CENTER	01-4300	SHOP SUPPLIES		500.61
00014807	11/08/2017	SINGLETON AUMAN PC	01-5810	AUDIT FEES		4,000.00
00014808	11/08/2017	TRI COUNTY SCHOOLS INSURANCE GROUP	01-9535	NOV 17 HEALTH INSURANCE	1,600.00	
			76-9576	NOV 17 HEALTH INSURANCE	17,192.00	18,792.00
00014809	11/08/2017	U.S. BANK	01-4300	CLASSROOM SUPPIES	184.94	
				CLASSROOM SUPPLIES	1,929.56	
				INSTRUCTIONAL SUPPLIES	175.55	
				SHOP SUPPLIES	687.90	
				SUPPLIES	53.43	
			01-5899	ADMIN MTG BREAKFAST	67.77	
				ADMIN MTG LUNCH	83.64	
				FIELD TRIP SUPPLIES	121.42	
				SUPT. TRAVEL EXPENSES	342.34	
				Unpaid Sales Tax	75.27-	3,571.28
00014810	11/08/2017	VOYAGER	01-4350	FUEL EXPENSE	99.83	

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

ESCAPE ONLINE

Checks Dated 11/01/2017 through 11/30/2017

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00014810	11/08/2017	VOYAGER	01-5200	FUEL EXPENSE	154.08	253.91
00014811	11/08/2017	ALLEN WRIGHT	01-5200	PER DIEM		6.69
Total Number of Checks					21	44,510.61

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	County School Service Fund	21	27,393.88
76	Payroll Clearing	1	17,192.00
Total Number of Checks		21	44,585.88
Less Unpaid Sales Tax Liability			75.27
Net (Check Amount)			44,510.61

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

ESCAPE ONLINE

Sierra County Office of Education
2017-2018 First Interim
Actuals as of October 31, 2017
Presented December 12, 2017

The First Interim budget report is a snapshot in time of the revenue and expenditure forecasts for the current fiscal year as well as a projection of the two subsequent fiscal years. It is a time to adjust the budget based upon the enacted State Budget and subsequent trailer bills, the closing of the prior fiscal year, and other factors that impact revenue and expenditures. The First Interim report covers the period of time from July 1 through October 31 each fiscal year. Keep in mind that a budget and multi-year projection are just that - projections, not forecasts. Projections are expected to change as various factors change, they are not predictions. Projections are the mathematical result of today's decisions based on a given set of assumptions. Forecasts, on the other hand, are predictions of the future; there is a higher implied reliability factor than for projections. Projections will change anytime the underlying factors change.



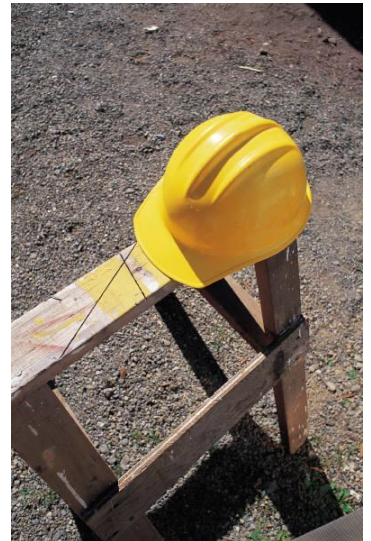
The Big Picture

No one could have foreseen that the election of President Donald Trump would lead to the ensuing boom in the stock market since November 2016. However, we now expect capital gains tax revenues to far surpass the state's earlier estimates. We will find out more about what happens with the first 8% of capital gains and then what happens with the amounts over that 8% in January 2018. This is likely a positive for revenue growth.

At this point, it looks like California is back to leading the nation in job creation. Those jobs create revenues and taxes, but they also stress existing infrastructure. Either way more Californians working and paying taxes creates another opportunity for additional state revenues.

Tax reform at the federal level is a definite wild card. No one knows the final result. California's high dependency on affluent taxpayers could be dramatically affected by federal tax reform and resultant changes in economic activity.

It is likely that Governor Brown will see higher revenues in January than he did back in June. That would open more doors for him if he chooses to enter. For example, it would take only a small additional infusion of funding to bring the Local Control Funding Formula to full funding and ensure its completion while Governor Brown is in control. This is an important part of Governor Brown's legacy, he may choose to bring it to closure – time will tell.



The Governor continues to emphasize that general fund revenue growth in the current and budget years, if it occurs, will be increasingly dependent upon volatile capital gains collections. STRS and PERS employer costs are projected to absorb significant portions of Local Control Funding Formula (LCFF) revenue growth that Schools may receive.

GENERAL FUND

REVENUE

Below are the changes in revenue projections since the budget adoption.

Local Control Funding Formula

Local Control Funding Formula did not have a change since the budget adoption.

Federal Revenue

Federal Revenue is projected to increase by \$37,638 since the budget adoption for the following reasons:

<u>Funding Description</u>	Favorable <u>(Unfavorable)</u>
• One Time McKinney-Vento Award	\$37,638

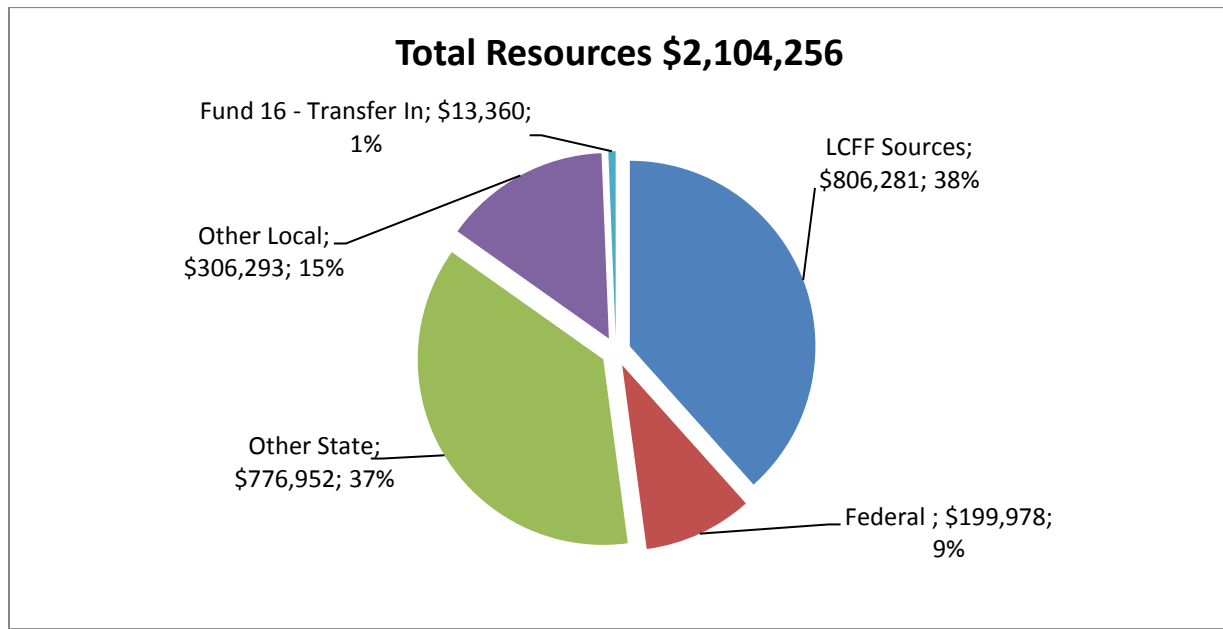
Other State Revenue

Restricted Other State Revenue increased by \$122,865 since the budget adoption for the following reason:

<u>Funding Description</u>	Favorable <u>(Unfavorable)</u>
• One Time Mandated Cost increase	\$ 2,455
• Foster Youth Grant for 17/18	\$75,000
• Foster Youth Grant 16/17 Carryover	\$60,277
• Prop 39 Carryover Adjustment	<u>(\$14,867)</u>
Net Change	\$122,865

Local Revenue

Local Revenue did not have a change since the budget adoption.

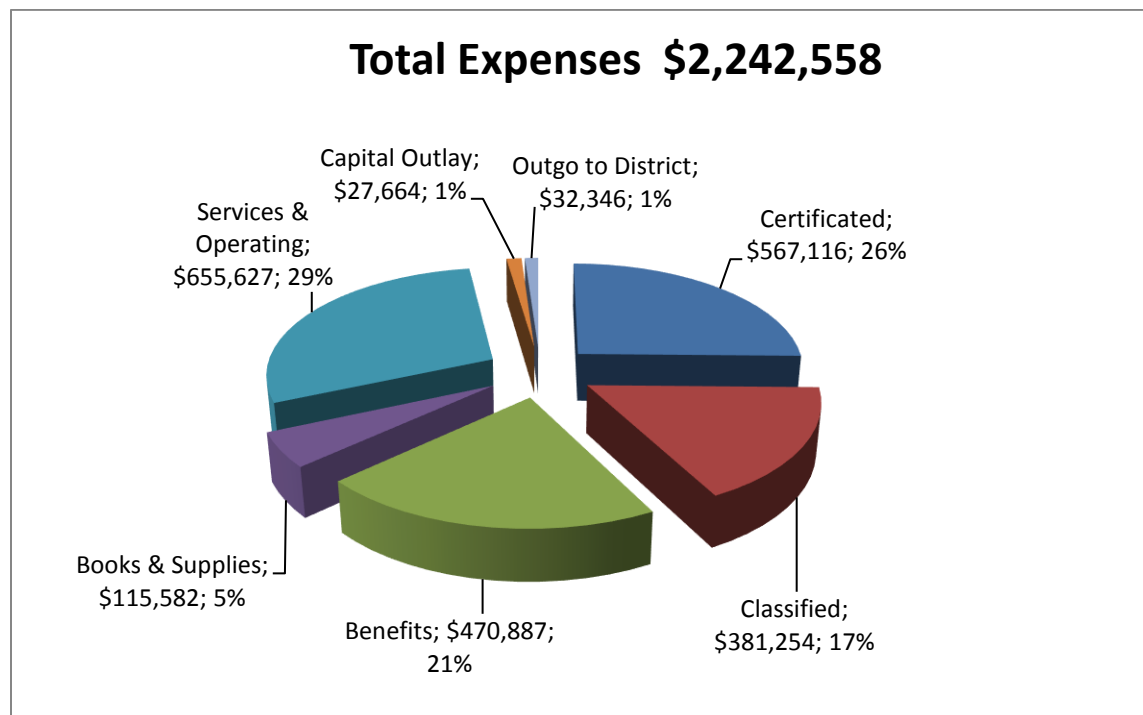


Description	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Unaudited	2017-2018 Adopted Budget	2017-2018 First Interim
LCFF Resources	\$939,123	\$815,910	\$775,048	\$807,673	\$807,673
Federal	509,486	503,545	162,670	162,340	199,978
Other State	502,696	701,812	688,441	654,087	776,952
Other Local	179,217	191,865	340,611	306,293	306,293
Transfer-in SRS	53,084	54,498	13,360	13,360	13,360
Total	\$2,183,606	\$2,267,630	\$1,980,130	\$1,943,753	\$2,104,256

EXPENDITURES

General Fund Expenditures

Expenditures increased by \$138,302 (General Fund, Unrestricted/Restricted, Page 1) from the Board Approved Adopted Budget.



Expenditures Comparison

Description	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Unaudited	2017-2018 Adopted Budget	2017-2018 First Interim
Certificated	\$ 332,449	\$ 377,398	\$ 504,973	\$ 437,973	\$ 567,116
Classified	313,380	343,329	374,437	382,141	381,254
Benefits	302,186	330,649	418,617	380,668	470,887
Books & Supplies	59,473	29,150	46,569	69,135	115,582
Services & Operating	399,782	402,702	503,111	583,250	655,627
Capital Outlay	13,089	6,264	81,843	38,867	27,664
Other Outgo	519,317	389,641	17,424	24,428	24,428
Total	\$1,939,676	\$1,879,133	\$1,946,974	1,952,462	2,242,558

Net Increase (Decrease) in Fund Balance

Fiscal Year	Amount
2013-14 actuals	87,389
2014-15 actuals	243,930
2015-16 actuals	388,497
2016-17 unaudited	36,578
2017-18 projected	(138,302)

Projected Ending Fund Balance

2013-14	\$2,061,912 actuals
2014-15	\$2,305,842 actuals
2015-16	\$2,694,339 actuals
2016-17	\$2,698,358 unaudited
2017-18	\$2,592,615 projected

Personnel	FTE	
Certificated	5.50	} 15.35 FTE
Superintendent	.15	
Administrative	1.00	
Classified	5.70	
Confidential	3.00	

Direct Services Contracted to provide special education services

Speech
Occupational Therapy
Adapted P.E.
Public Nurse

Comments

- COLA of 1.56% on state and local share only of Special Education, Child Nutrition, Foster Youth, Preschool, American Indian Education Centers/American Indian Early childhood Education.
- No salary increases in addition to step and column for employees projected in the current or subsequent 2 years.
- Certificated health and welfare (H/W) soft cap selected plan employee range (14,398.50 to 17,536.50); Certificated employees hired effective 2017/18 hard capped at \$17,536; all other employees H/W is capped at \$17,536. H/W cost is \$230,385.
- PERS rate increase from 13.888% to 15.531%, for a projected annual cost of \$57,865.
- STRS rate increase from 12.58% to 14.43%.for a projected annual cost of \$95,785.
- Reimburse Sierra-Plumas JUSD to provide foster youth, business, curriculum, and technology services.
- Forest Reserve Revenue budget is \$13,860.
- Positive Certification
- Projected ending cash balance: \$2,592,615

Multi Year Projection

Materiality Threshold		2017/18			2018/19			2019/20		
		<i>Budget</i>			<i>MYP</i>			<i>MYP</i>		
\$:	0									
%:	0%									
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
		A	B	C	D	E	F	G	H	I
Revenues										
Revenue Limit Funding	8010-8099	807,673	-	807,673	819,996	-	819,996	819,996	-	819,996
Federal Revenues	8100-8299	-	199,978	199,978	-	199,978	199,978	-	199,978	199,978
State Revenues	8300-8599	5,419	771,533	776,952	5,419	771,533	776,952	5,419	771,533	776,952
Local Revenues	8600-8799	301,793	4,500	306,293	315,768	4,500	320,268	328,603	4,500	333,103
Total Revenues		1,114,885	976,011	2,090,896	1,141,183	976,011	2,117,194	1,154,018	976,011	2,130,029
Expenditures										
Certificated Salaries	1000-1999	188,608	378,508	567,116	192,281	384,793	577,074	196,100	391,181	587,281
Classified Salaries	2000-2999	248,953	132,301	381,254	255,550	135,806	391,356	262,348	139,421	401,769
Benefits & Taxes	3000-3999	251,434	219,453	470,887	258,919	248,854	507,773	261,019	250,222	511,241
Materials & Supplies	4000-4999	18,832	96,750	115,582	1,211	95,500	96,711	1,211	82,437	83,648
Operating Expenditures	5000-5999	367,810	287,817	655,627	372,468	277,802	650,270	378,688	260,500	639,188
Capital Outlay	6000-6599	20,000	7,664	27,664	-	7,664	7,664	-	5,500	5,500
Other Outgo	7xxx's	24,428	-	24,428	15,789	-	15,789	13,815	-	13,815
Other Outgo	7300-7399	(10,758)	10,758	-	(11,250)	11,250	-	(11,750)	11,750	-
Total Expenditures		1,109,307	1,133,251	2,242,558	1,084,968	1,161,669	2,246,637	1,101,431	1,141,011	2,242,442
Rev less Exp		5,578	(157,240)	(151,662)	56,215	(185,658)	(129,443)	52,587	(165,000)	(112,413)
Other Sources/Uses										
Transfers In	8910-8979	13,360	-	13,360	13,360	-	13,360	13,360	-	13,360
Contributions	8980-8999	(150,339)	150,339	-	(160,000)	160,000	-	(165,000)	165,000	-
Transfers Out	7600-7629	-	-	-	-	-	-	-	-	-
Total Other Sources		(136,979)	150,339	13,360	(146,640)	160,000	13,360	(151,640)	165,000	13,360
Change in Fund Bal		(131,401)	(6,901)	(138,302)	(90,425)	(25,658)	(116,083)	(99,053)	-	(99,053)
Beg Fund Bal		2,698,358	32,559	2,730,917	2,566,957	25,658	2,592,615	2,476,532	-	2,476,532
Adjustments		-	-	-	-	-	-	-	-	-
Adj Beg Fund Bal		2,698,358	32,559	2,730,917	2,566,957	25,658	2,592,615	2,476,532	-	2,476,532
End Fund Bal		2,566,957	25,658	2,592,615	2,476,532	-	2,476,532	2,377,479	-	2,377,479
Non Spendable		500	-	500	500	-	500	500	-	500
Restricted		-	25,658	25,658	-	-	-	-	-	-
Committed		156,666	-	156,666	186,013	-	186,013	215,360	-	215,360
Assigned		-	-	-	-	-	-	-	-	-
REU		225,000	-	225,000	225,000	-	225,000	225,000	-	225,000
Unassigned		2,184,791	-	2,184,791	2,065,019	-	2,065,019	1,936,619	-	1,936,619

REU is: **10.0%** **10.0%**

Gen Fund Budget Comparison Worksheet

Materiality Threshold
\$:
%:

	Unrestricted				Restricted				Total				
	Year:	17/18	17/18	Pos (Neg)	%	17/18	17/18	Pos (Neg)	%	17/18	17/18	Pos (Neg)	%
	Period:	Adopted Budget	FIRST INTERIM	Difference	Change	Adopted Budget	FIRST INTERIM	Difference	Change	Adopted Budget	FIRST INTERIM	Difference	Change
Revenues													
Revenue Limit Funding ¹⁰ 10-8099		807,673	807,673	-	0.00%	-	-	-		807,673	807,673	-	0.00%
Federal Revenues 100-8299		-	-	-		162,340	199,978	37,638	23.18%	162,340	199,978	37,638	23.18%
State Revenues 300-8599		2,964	5,419	2,455	82.83%	651,123	771,533	120,410	18.49%	654,087	776,952	122,865	18.78%
Local Revenues 500-8799		301,793	301,793	-	0.00%	4,500	4,500	-	0.00%	306,293	306,293	-	0.00%
Total Revenues		1,112,430	1,114,885	2,455	0.22%	817,963	976,011	158,048	19.32%	1,930,393	2,090,896	160,503	8.31%
Expenditures													
Certificated Salaries 100-1999		170,708	188,608	17,900	10.49%	267,265	378,508	111,243	41.62%	437,973	567,116	129,143	29.49%
Classified Salaries 100-2999		242,939	248,953	6,014	2.48%	139,202	132,301	(6,901)	-4.96%	382,141	381,254	(887)	-0.23%
Benefits & Taxes 100-3999		193,162	251,434	58,272	30.17%	187,506	219,453	31,947	17.04%	380,668	470,887	90,219	23.70%
Materials & Supplies 100-4999		16,377	18,832	2,455	14.99%	52,758	96,750	43,992	83.38%	69,135	115,582	46,447	67.18%
Operating Expenditure ¹⁰⁰ 100-5999		357,595	367,810	10,215	2.86%	225,655	287,817	62,162	27.55%	583,250	655,627	72,377	12.41%
Capital Outlay 100-6599		20,000	20,000	-	0.00%	18,867	7,664	(11,203)	-59.38%	38,867	27,664	(11,203)	-28.82%
Other Outgo ^{7xxx's}		24,428	24,428	-	0.00%	-	-	-		24,428	24,428	-	0.00%
Other Outgo 300-7399		(9,571)	(10,758)	(1,187)	12.40%	9,571	10,758	1,187	12.40%	-	-	-	
Total Expenditures		1,015,638	1,109,307	93,669	9.22%	900,824	1,133,251	232,427	25.80%	1,916,462	2,242,558	326,096	17.02%
Rev less Exp		96,792	5,578	(91,214)	-94.24%	(82,861)	(157,240)	(74,379)	89.76%	13,931	(151,662)	(165,593)	-1188.67%
Other Sources/Uses													
Transfers In ¹¹⁰ 110-8979		13,360	13,360	-	0.00%	-	-	-		13,360	13,360	-	0.00%
Contributions ¹⁸⁰ 180-8999		(82,861)	(150,339)	(67,478)	81.44%	82,861	150,339	67,478	81.44%	-	-	-	
Transfers Out ⁵¹⁰ 510-7699		-	-	-		-	-	-		-	-	-	
Total Other Sources		(69,501)	(136,979)	(67,478)	97.09%	82,861	150,339	67,478	81.44%	13,360	13,360	-	0.00%
Change in Fund Bal		27,291	(131,401)	(158,692)	-581.48%	-	(6,901)	(6,901)		27,291	(138,302)	(165,593)	-606.77%
Beg Fund Bal		-	2,698,358	2,698,358		-	32,559	32,559		-	2,730,917	2,730,917	
Adjustments		-	-	-		-	-	-		-	-	-	
Adj Beg Fund Bal		-	2,698,358	2,698,358		-	32,559	32,559		-	2,730,917	2,730,917	
End Fund Bal		27,291	2,566,957	2,539,666	9305.87%	-	25,658	25,658		27,291	2,592,615	2,565,324	9399.89%
Non Spendable		500	500	-		500	500	-		500	500	-	
Restricted		-	-	-		-	25,658	25,658		-	25,658	25,658	
Committed		118,735	156,666	37,931	31.95%	118,735	156,666	37,931	31.95%	118,735	156,666	37,931	31.95%
Assigned		-	-	-		-	-	-		-	-	-	
REU		216,180	225,000	8,820		216,180	225,000	8,820		216,180	225,000	8,820	
Unassigned		(308,124)	2,184,791	2,501,735	-811.92%	-	-	-		(308,124)	2,184,791	2,501,735	-811.92%

REU is: 11.3% 10.0%

Tickmark Legend

1	One Time Mandated Cost per ADA increase. \$147 per 16/17 P2 ADA (\$147*16.7)
2	One Time McKinney-Vento Grant award. \$37,638
3	Foster Youth: \$75k current year award plus prior year carryover of approx \$60k award. Adjust Prop 39 for UA Carryover <\$15k>.
4	Teacher In Charge increase \$10k, Certificated subs increase approx \$3k, Unrestricted certificated adjustments approx \$5k from position control.
5	Special Education certificated increase approx \$59k, Special Education certificated subs increase approx \$12k. Foster Youth certificated increase approx \$21k. McKinney-Vento certificated increase approx \$
6	Changes in Benefits and Health & Welfare costs due to staffing and employee health benefit election changes.
7	McKinney-Vento M&S increase approx \$3,500. Restricted Lottery M&S increase approx \$2,300. Foster Youth M&S increases approx \$38k
8	McKinney-Vento Travel increase approx \$9k. Special Education travel reduced approx <\$4k>. Tupe travel reduced approx <\$1k>. Foster Youth Travel/Conference increase approx \$58k.
9	Prop 39 expenditure updated to balance UA Carryover <\$10>. Special Education Capital expense reduced approx <\$1k>
10	Adjustment in Indirect Cost Rate charges to Restricted programs.
11	Increase in Contributions from Unrestricted to Restricted due to Special Education cost increases.
12	
13	
14	
15	
16	
17	
18	
19	
20	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2017-18 Original Budget	2017-18 Board Approved Operating Budget	2017-18 Actuals to Date	2017-18 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund				
12I	Child Development Fund				
13I	Cafeteria Special Revenue Fund				
14I	Deferred Maintenance Fund				
15I	Pupil Transportation Equipment Fund				
16I	Forest Reserve Fund	G	G		G
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund				
25I	Capital Facilities Fund				
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund				
40I	Special Reserve Fund for Capital Outlay Projects				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund				GS
MYPIO	Multiyear Projections - Forest Reserve Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	807,673.00	807,673.00	349,099.00	807,673.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,964.00	2,964.00	0.00	5,419.00	2,455.00	82.8%
4) Other Local Revenue		8600-8799	301,793.00	301,793.00	17,442.71	301,793.00	0.00	0.0%
5) TOTAL, REVENUES			1,112,430.00	1,112,430.00	366,541.71	1,114,885.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	170,708.00	170,708.00	52,445.64	188,608.00	(17,900.00)	-10.5%
2) Classified Salaries		2000-2999	242,939.00	242,939.00	79,603.10	248,953.00	(6,014.00)	-2.5%
3) Employee Benefits		3000-3999	193,162.00	193,162.00	70,943.38	251,434.00	(58,272.00)	-30.2%
4) Books and Supplies		4000-4999	16,377.00	16,377.00	53.29	18,832.00	(2,455.00)	-15.0%
5) Services and Other Operating Expenditures		5000-5999	357,595.00	357,595.00	71,994.01	367,810.00	(10,215.00)	-2.9%
6) Capital Outlay		6000-6999	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	24,428.00	24,428.00	0.00	24,428.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(9,571.00)	(9,571.00)	0.00	(10,758.00)	1,187.00	-12.4%
9) TOTAL, EXPENDITURES			1,015,638.00	1,015,638.00	275,039.42	1,109,307.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			96,792.00	96,792.00	91,502.29	5,578.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	13,360.00	13,360.00	0.00	13,360.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(82,861.00)	(82,861.00)	0.00	(150,339.00)	(67,478.00)	81.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			(69,501.00)	(69,501.00)	0.00	(136,979.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			27,291.00	27,291.00	91,502.29	(131,401.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,444,014.00	2,444,014.00		2,698,358.00	254,344.00	10.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,444,014.00	2,444,014.00		2,698,358.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,444,014.00	2,444,014.00		2,698,358.00		
2) Ending Balance, June 30 (E + F1e)			2,471,305.00	2,471,305.00		2,566,957.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	500.00	500.00		500.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	118,735.00	118,735.00		156,666.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	216,180.00	216,180.00		225,000.00		
Unassigned/Unappropriated Amount			2,135,890.00	2,135,890.00		2,184,791.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	632,831.00	632,831.00	320,012.00	632,831.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	119,751.00	119,751.00	29,087.00	119,751.00	0.00	0.0%
State Aid - Prior Years		8019	(12,323.00)	(12,323.00)	0.00	(12,323.00)	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	601.00	601.00	0.00	601.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	63,324.00	63,324.00	0.00	63,324.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,809.00	2,809.00	0.00	2,809.00	0.00	0.0%
Prior Years' Taxes		8043	50.00	50.00	0.00	50.00	0.00	0.0%
Supplemental Taxes		8044	630.00	630.00	0.00	630.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			807,673.00	807,673.00	349,099.00	807,673.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			807,673.00	807,673.00	349,099.00	807,673.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Educator Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290						
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 4204, 5510	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	799.00	799.00	0.00	3,254.00	2,455.00	307.3%
Lottery - Unrestricted and Instructional Materials		8560	2,165.00	2,165.00	0.00	2,165.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,964.00	2,964.00	0.00	5,419.00	2,455.00	82.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	15,765.17	15,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	286,389.00	286,389.00	0.00	286,389.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	404.00	404.00	1,677.54	404.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			301,793.00	301,793.00	17,442.71	301,793.00	0.00	0.0%
TOTAL, REVENUES			1,112,430.00	1,112,430.00	366,541.71	1,114,885.00	2,455.00	0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	48,503.00	48,503.00	10,960.60	56,403.00	(7,900.00)	-16.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	122,205.00	122,205.00	41,485.04	132,205.00	(10,000.00)	-8.2%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			170,708.00	170,708.00	52,445.64	188,608.00	(17,900.00)	-10.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	11,088.00	11,088.00	3,628.62	12,500.00	(1,412.00)	-12.7%
Classified Support Salaries		2200	5,280.00	5,280.00	1,760.20	5,280.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	90,686.00	90,686.00	30,048.00	90,686.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	135,885.00	135,885.00	44,166.28	140,487.00	(4,602.00)	-3.4%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			242,939.00	242,939.00	79,603.10	248,953.00	(6,014.00)	-2.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	23,854.00	23,854.00	7,441.00	27,287.00	(3,433.00)	-14.4%
PERS		3201-3202	45,042.00	45,042.00	14,855.02	45,261.00	(219.00)	-0.5%
OASDI/Medicare/Alternative		3301-3302	20,675.00	20,675.00	6,647.83	21,011.00	(336.00)	-1.6%
Health and Welfare Benefits		3401-3402	88,769.00	88,769.00	37,120.00	141,758.00	(52,989.00)	-59.7%
Unemployment Insurance		3501-3502	208.00	208.00	65.91	219.00	(11.00)	-5.3%
Workers' Compensation		3601-3602	14,614.00	14,614.00	4,813.62	15,898.00	(1,284.00)	-8.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			193,162.00	193,162.00	70,943.38	251,434.00	(58,272.00)	-30.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	10,965.00	10,965.00	53.29	13,971.00	(3,006.00)	-27.4%
Noncapitalized Equipment		4400	5,412.00	5,412.00	0.00	4,861.00	551.00	10.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			16,377.00	16,377.00	53.29	18,832.00	(2,455.00)	-15.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	15,705.00	15,705.00	1,530.46	16,955.00	(1,250.00)	-8.0%
Dues and Memberships		5300	18,505.00	18,505.00	10,257.75	18,570.00	(65.00)	-0.4%
Insurance		5400-5450	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,000.00	4,000.00	0.00	4,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,500.00	2,500.00	124.77	2,500.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	314,285.00	314,285.00	60,081.03	323,185.00	(8,900.00)	-2.8%
Communications		5900	1,600.00	1,600.00	0.00	1,600.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			357,595.00	357,595.00	71,994.01	367,810.00	(10,215.00)	-2.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	24,428.00	24,428.00	0.00	24,428.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			24,428.00	24,428.00	0.00	24,428.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(9,571.00)	(9,571.00)	0.00	(10,758.00)	1,187.00	-12.4%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(9,571.00)	(9,571.00)	0.00	(10,758.00)	1,187.00	-12.4%
TOTAL, EXPENDITURES			1,015,638.00	1,015,638.00	275,039.42	1,109,307.00	(93,669.00)	-9.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	13,360.00	13,360.00	0.00	13,360.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			13,360.00	13,360.00	0.00	13,360.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(82,861.00)	(82,861.00)	0.00	(150,339.00)	(67,478.00)	81.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(82,861.00)	(82,861.00)	0.00	(150,339.00)	(67,478.00)	81.4%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(69,501.00)	(69,501.00)	0.00	(136,979.00)	(67,478.00)	97.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	162,340.00	162,340.00	30,990.41	199,978.00	37,638.00	23.2%
3) Other State Revenue		8300-8599	651,123.00	651,123.00	11,666.34	771,533.00	120,410.00	18.5%
4) Other Local Revenue		8600-8799	4,500.00	4,500.00	0.00	4,500.00	0.00	0.0%
5) TOTAL, REVENUES			817,963.00	817,963.00	42,656.75	976,011.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	267,265.00	267,265.00	75,183.82	378,508.00	(111,243.00)	-41.6%
2) Classified Salaries		2000-2999	139,202.00	139,202.00	20,778.26	132,301.00	6,901.00	5.0%
3) Employee Benefits		3000-3999	187,506.00	187,506.00	36,438.09	219,453.00	(31,947.00)	-17.0%
4) Books and Supplies		4000-4999	52,758.00	52,758.00	3,613.80	96,750.00	(43,992.00)	-83.4%
5) Services and Other Operating Expenditures		5000-5999	225,655.00	225,655.00	33,632.26	287,817.00	(62,162.00)	-27.5%
6) Capital Outlay		6000-6999	18,867.00	18,867.00	0.00	7,664.00	11,203.00	59.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	9,571.00	9,571.00	0.00	10,758.00	(1,187.00)	-12.4%
9) TOTAL, EXPENDITURES			900,824.00	900,824.00	169,646.23	1,133,251.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(82,861.00)	(82,861.00)	(126,989.48)	(157,240.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	82,861.00	82,861.00	0.00	150,339.00	67,478.00	81.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			82,861.00	82,861.00	0.00	150,339.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(126,989.48)	(6,901.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		32,559.00	32,559.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		32,559.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		32,559.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		25,658.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		25,658.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	93,841.00	93,841.00	0.00	93,841.00	0.00	0.0%
Special Education Discretionary Grants		8182	31,912.00	31,912.00	0.00	31,912.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 4204, 5510	8290	6,636.00	6,636.00	0.00	6,636.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	29,951.00	29,951.00	30,990.41	67,589.00	37,638.00	125.7%
TOTAL, FEDERAL REVENUE			162,340.00	162,340.00	30,990.41	199,978.00	37,638.00	23.2%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	454,554.00	454,554.00	0.00	454,554.00	0.00	0.0%
Prior Years	6500	8319	2,886.00	2,886.00	0.00	2,886.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	614.00	614.00	96.34	614.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590	110,795.00	110,795.00	0.00	110,795.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	14,867.00	14,867.00	0.00	0.00	(14,867.00)	-100.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	67,407.00	67,407.00	11,570.00	202,684.00	135,277.00	200.7%
TOTAL, OTHER STATE REVENUE			651,123.00	651,123.00	11,666.34	771,533.00	120,410.00	18.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,500.00	4,500.00	0.00	4,500.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,500.00	4,500.00	0.00	4,500.00	0.00	0.0%
TOTAL, REVENUES			817,963.00	817,963.00	42,656.75	976,011.00	158,048.00	19.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	204,530.00	204,530.00	59,006.74	296,693.00	(92,163.00)	-45.1%
Certificated Pupil Support Salaries		1200	62,735.00	62,735.00	12,827.08	63,015.00	(280.00)	-0.4%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	3,350.00	18,800.00	(18,800.00)	New
TOTAL, CERTIFICATED SALARIES			267,265.00	267,265.00	75,183.82	378,508.00	(111,243.00)	-41.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	116,726.00	116,726.00	17,006.55	91,094.00	25,632.00	22.0%
Classified Support Salaries		2200	6,192.00	6,192.00	2,182.45	16,771.00	(10,579.00)	-170.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	16,284.00	16,284.00	1,589.26	24,436.00	(8,152.00)	-50.1%
TOTAL, CLASSIFIED SALARIES			139,202.00	139,202.00	20,778.26	132,301.00	6,901.00	5.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	55,817.00	55,817.00	10,833.15	80,260.00	(24,443.00)	-43.8%
PERS		3201-3202	17,524.00	17,524.00	2,010.08	16,414.00	1,110.00	6.3%
OASDI/Medicare/Alternative		3301-3302	14,106.00	14,106.00	2,577.60	15,194.00	(1,088.00)	-7.7%
Health and Welfare Benefits		3401-3402	85,432.00	85,432.00	17,435.94	88,627.00	(3,195.00)	-3.7%
Unemployment Insurance		3501-3502	203.00	203.00	48.51	256.00	(53.00)	-26.1%
Workers' Compensation		3601-3602	14,424.00	14,424.00	3,532.81	18,702.00	(4,278.00)	-29.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			187,506.00	187,506.00	36,438.09	219,453.00	(31,947.00)	-17.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	614.00	614.00	0.00	2,851.00	(2,237.00)	-364.3%
Books and Other Reference Materials		4200	0.00	0.00	0.00	1,000.00	(1,000.00)	New
Materials and Supplies		4300	34,790.00	34,790.00	3,613.80	75,556.00	(40,766.00)	-117.2%
Noncapitalized Equipment		4400	17,354.00	17,354.00	0.00	17,343.00	11.00	0.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			52,758.00	52,758.00	3,613.80	96,750.00	(43,992.00)	-83.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	44,000.00	44,000.00	1,879.62	43,000.00	1,000.00	2.3%
Travel and Conferences		5200	11,112.00	11,112.00	1,033.51	21,283.00	(10,171.00)	-91.5%
Dues and Memberships		5300	700.00	700.00	663.93	700.00	0.00	0.0%
Insurance		5400-5450	8,300.00	8,300.00	8,506.00	8,300.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,200.00	5,200.00	257.10	5,200.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	600.00	600.00	94.06	600.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	155,443.00	155,443.00	21,198.04	208,434.00	(52,991.00)	-34.1%
Communications		5900	300.00	300.00	0.00	300.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			225,655.00	225,655.00	33,632.26	287,817.00	(62,162.00)	-27.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	18,867.00	18,867.00	0.00	7,664.00	11,203.00	59.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			18,867.00	18,867.00	0.00	7,664.00	11,203.00	59.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	9,571.00	9,571.00	0.00	10,758.00	(1,187.00)	-12.4%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			9,571.00	9,571.00	0.00	10,758.00	(1,187.00)	-12.4%
TOTAL, EXPENDITURES			900,824.00	900,824.00	169,646.23	1,133,251.00	(232,427.00)	-25.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	82,861.00	82,861.00	0.00	150,339.00	67,478.00	81.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			82,861.00	82,861.00	0.00	150,339.00	67,478.00	81.4%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			82,861.00	82,861.00	0.00	150,339.00	(67,478.00)	81.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	807,673.00	807,673.00	349,099.00	807,673.00	0.00	0.0%
2) Federal Revenue		8100-8299	162,340.00	162,340.00	30,990.41	199,978.00	37,638.00	23.2%
3) Other State Revenue		8300-8599	654,087.00	654,087.00	11,666.34	776,952.00	122,865.00	18.8%
4) Other Local Revenue		8600-8799	306,293.00	306,293.00	17,442.71	306,293.00	0.00	0.0%
5) TOTAL, REVENUES			1,930,393.00	1,930,393.00	409,198.46	2,090,896.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	437,973.00	437,973.00	127,629.46	567,116.00	(129,143.00)	-29.5%
2) Classified Salaries		2000-2999	382,141.00	382,141.00	100,381.36	381,254.00	887.00	0.2%
3) Employee Benefits		3000-3999	380,668.00	380,668.00	107,381.47	470,887.00	(90,219.00)	-23.7%
4) Books and Supplies		4000-4999	69,135.00	69,135.00	3,667.09	115,582.00	(46,447.00)	-67.2%
5) Services and Other Operating Expenditures		5000-5999	583,250.00	583,250.00	105,626.27	655,627.00	(72,377.00)	-12.4%
6) Capital Outlay		6000-6999	38,867.00	38,867.00	0.00	27,664.00	11,203.00	28.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	24,428.00	24,428.00	0.00	24,428.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,916,462.00	1,916,462.00	444,685.65	2,242,558.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,931.00	13,931.00	(35,487.19)	(151,662.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	13,360.00	13,360.00	0.00	13,360.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			13,360.00	13,360.00	0.00	13,360.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			27,291.00	27,291.00	(35,487.19)	(138,302.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,444,014.00	2,444,014.00		2,730,917.00	286,903.00	11.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,444,014.00	2,444,014.00		2,730,917.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,444,014.00	2,444,014.00		2,730,917.00		
2) Ending Balance, June 30 (E + F1e)			2,471,305.00	2,471,305.00		2,592,615.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	500.00	500.00		500.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	0.00		25,658.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	118,735.00	118,735.00		156,666.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	216,180.00	216,180.00		225,000.00		
Unassigned/Unappropriated Amount			2,135,890.00	2,135,890.00		2,184,791.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	632,831.00	632,831.00	320,012.00	632,831.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	119,751.00	119,751.00	29,087.00	119,751.00	0.00	0.0%
State Aid - Prior Years		8019	(12,323.00)	(12,323.00)	0.00	(12,323.00)	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	601.00	601.00	0.00	601.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	63,324.00	63,324.00	0.00	63,324.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,809.00	2,809.00	0.00	2,809.00	0.00	0.0%
Prior Years' Taxes		8043	50.00	50.00	0.00	50.00	0.00	0.0%
Supplemental Taxes		8044	630.00	630.00	0.00	630.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			807,673.00	807,673.00	349,099.00	807,673.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			807,673.00	807,673.00	349,099.00	807,673.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	93,841.00	93,841.00	0.00	93,841.00	0.00	0.0%
Special Education Discretionary Grants		8182	31,912.00	31,912.00	0.00	31,912.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 4204, 5510	8290	6,636.00	6,636.00	0.00	6,636.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	29,951.00	29,951.00	30,990.41	67,589.00	37,638.00	125.7%
TOTAL, FEDERAL REVENUE			162,340.00	162,340.00	30,990.41	199,978.00	37,638.00	23.2%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	454,554.00	454,554.00	0.00	454,554.00	0.00	0.0%
Prior Years	6500	8319	2,886.00	2,886.00	0.00	2,886.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	799.00	799.00	0.00	3,254.00	2,455.00	307.3%
Lottery - Unrestricted and Instructional Materials		8560	2,779.00	2,779.00	96.34	2,779.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590	110,795.00	110,795.00	0.00	110,795.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	14,867.00	14,867.00	0.00	0.00	(14,867.00)	-100.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	67,407.00	67,407.00	11,570.00	202,684.00	135,277.00	200.7%
TOTAL, OTHER STATE REVENUE			654,087.00	654,087.00	11,666.34	776,952.00	122,865.00	18.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals								
		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	15,000.00	15,000.00	15,765.17	15,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees								
		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students								
		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals								
		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services								
		8677	286,389.00	286,389.00	0.00	286,389.00	0.00	0.0%
Mitigation/Developer Fees								
		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts								
		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment								
		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources								
		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue								
		8699	4,904.00	4,904.00	1,677.54	4,904.00	0.00	0.0%
Tuition								
		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In								
		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools								
	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices								
	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs								
	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools								
	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices								
	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs								
	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools								
	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices								
	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs								
	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others								
		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			306,293.00	306,293.00	17,442.71	306,293.00	0.00	0.0%
TOTAL, REVENUES			1,930,393.00	1,930,393.00	409,198.46	2,090,896.00	160,503.00	8.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	253,033.00	253,033.00	69,967.34	353,096.00	(100,063.00)	-39.5%
Certificated Pupil Support Salaries		1200	62,735.00	62,735.00	12,827.08	63,015.00	(280.00)	-0.4%
Certificated Supervisors' and Administrators' Salaries		1300	122,205.00	122,205.00	41,485.04	132,205.00	(10,000.00)	-8.2%
Other Certificated Salaries		1900	0.00	0.00	3,350.00	18,800.00	(18,800.00)	New
TOTAL, CERTIFICATED SALARIES			437,973.00	437,973.00	127,629.46	567,116.00	(129,143.00)	-29.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	127,814.00	127,814.00	20,635.17	103,594.00	24,220.00	18.9%
Classified Support Salaries		2200	11,472.00	11,472.00	3,942.65	22,051.00	(10,579.00)	-92.2%
Classified Supervisors' and Administrators' Salaries		2300	90,686.00	90,686.00	30,048.00	90,686.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	135,885.00	135,885.00	44,166.28	140,487.00	(4,602.00)	-3.4%
Other Classified Salaries		2900	16,284.00	16,284.00	1,589.26	24,436.00	(8,152.00)	-50.1%
TOTAL, CLASSIFIED SALARIES			382,141.00	382,141.00	100,381.36	381,254.00	887.00	0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	79,671.00	79,671.00	18,274.15	107,547.00	(27,876.00)	-35.0%
PERS		3201-3202	62,566.00	62,566.00	16,865.10	61,675.00	891.00	1.4%
OASDI/Medicare/Alternative		3301-3302	34,781.00	34,781.00	9,225.43	36,205.00	(1,424.00)	-4.1%
Health and Welfare Benefits		3401-3402	174,201.00	174,201.00	54,555.94	230,385.00	(56,184.00)	-32.3%
Unemployment Insurance		3501-3502	411.00	411.00	114.42	475.00	(64.00)	-15.6%
Workers' Compensation		3601-3602	29,038.00	29,038.00	8,346.43	34,600.00	(5,562.00)	-19.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			380,668.00	380,668.00	107,381.47	470,887.00	(90,219.00)	-23.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	614.00	614.00	0.00	2,851.00	(2,237.00)	-364.3%
Books and Other Reference Materials		4200	0.00	0.00	0.00	1,000.00	(1,000.00)	New
Materials and Supplies		4300	45,755.00	45,755.00	3,667.09	89,527.00	(43,772.00)	-95.7%
Noncapitalized Equipment		4400	22,766.00	22,766.00	0.00	22,204.00	562.00	2.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			69,135.00	69,135.00	3,667.09	115,582.00	(46,447.00)	-67.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	44,000.00	44,000.00	1,879.62	43,000.00	1,000.00	2.3%
Travel and Conferences		5200	26,817.00	26,817.00	2,563.97	38,238.00	(11,421.00)	-42.6%
Dues and Memberships		5300	19,205.00	19,205.00	10,921.68	19,270.00	(65.00)	-0.3%
Insurance		5400-5450	9,300.00	9,300.00	8,506.00	9,300.00	0.00	0.0%
Operations and Housekeeping Services		5500	9,200.00	9,200.00	257.10	9,200.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,100.00	3,100.00	218.83	3,100.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	469,728.00	469,728.00	81,279.07	531,619.00	(61,891.00)	-13.2%
Communications		5900	1,900.00	1,900.00	0.00	1,900.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			583,250.00	583,250.00	105,626.27	655,627.00	(72,377.00)	-12.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	18,867.00	18,867.00	0.00	7,664.00	11,203.00	59.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			38,867.00	38,867.00	0.00	27,664.00	11,203.00	28.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	24,428.00	24,428.00	0.00	24,428.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			24,428.00	24,428.00	0.00	24,428.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,916,462.00	1,916,462.00	444,685.65	2,242,558.00	(326,096.00)	-17.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	13,360.00	13,360.00	0.00	13,360.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			13,360.00	13,360.00	0.00	13,360.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			13,360.00	13,360.00	0.00	13,360.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2017-18 Projected Year Totals</u>
6500	Special Education	1,083.00
6512	Special Ed: Mental Health Services	24,575.00
Total, Restricted Balance		<u>25,658.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	93,360.00	93,360.00	0.00	93,360.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL REVENUES			93,360.00	93,360.00	0.00	93,360.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	80,000.00	80,000.00	0.00	80,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			80,000.00	80,000.00	0.00	80,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,360.00	13,360.00	0.00	13,360.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	13,360.00	13,360.00	0.00	13,360.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(13,360.00)	(13,360.00)	0.00	(13,360.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Forest Reserve Funds		8260	13,360.00	13,360.00	0.00	13,360.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	80,000.00	80,000.00	0.00	80,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			93,360.00	93,360.00	0.00	93,360.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			93,360.00	93,360.00	0.00	93,360.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	80,000.00	80,000.00	0.00	80,000.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			80,000.00	80,000.00	0.00	80,000.00	0.00	0.0%
TOTAL, EXPENDITURES			80,000.00	80,000.00	0.00	80,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	13,360.00	13,360.00	0.00	13,360.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			13,360.00	13,360.00	0.00	13,360.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2017/18 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	0.00	0.00	0.00	0.00	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	0.00	0.00	0.00	0.00	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	0.00	0.00	0.00	0.00	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0%
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.85	0.85	0.85	0.85	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.85	0.85	0.85	0.85	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	15.00	15.00	15.00	15.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	16.70	16.70	16.70	16.70	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	16.70	16.70	16.70	16.70	0.00	0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0%

		July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name)									
A. BEGINNING CASH		2,730,917.00	2,611,521.85	2,630,473.03	2,394,632.33	1,496,310.58	1,387,694.66	1,413,792.71	1,368,022.71
B. RECEIPTS									
LCFF/Revenue Limit Sources									
8010-8019	Principal Apportionment	57,145.00	57,145.00	131,948.00	102,861.00	56,255.00	86,193.00	56,255.00	54,257.00
8020-8079	Property Taxes	0.00	0.00	0.00	0.00	0.00	35,306.00	0.00	0.00
8080-8089	Miscellaneous Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100-8299	Federal Revenue	0.00	0.00	11,291.42	19,698.99	15.00	0.00	5,309.00	21,587.59
8300-8599	Other State Revenue	0.00	0.00	11,570.00	96.34	9,067.00	68,514.00	40,891.00	97,775.00
8600-8799	Other Local Revenue	6,812.27	148.95	8,952.30	1,528.59	0.00	3,192.00	1,135.00	97,229.00
8910-8929	Interfund Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8930-8979	All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		63,957.27	57,293.95	163,762.32	124,184.92	65,327.00	193,205.00	103,590.00	270,848.59
C. DISBURSEMENTS									
Certificated Salaries		13,943.76	10,663.76	52,752.75	50,269.19	55,000.00	55,000.00	55,010.00	55,000.00
Classified Salaries		19,658.81	20,318.50	30,046.05	30,158.00	35,100.00	35,100.00	35,100.00	35,100.00
Employee Benefits		17,008.48	16,351.96	37,288.43	36,732.60	45,500.00	45,500.00	45,500.00	45,500.00
Books and Supplies		47,407.45	26,652.43	3,169.79	497.30	25,000.00	35,000.00	20,000.00	20,000.00
Services				13,562.39	18,004.00	68,750.00	68,750.00	68,750.00	68,750.00
Capital Outlay		0.00	0.00	0.00	0.00	0.00	27,664.00	0.00	0.00
Other Outgo		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		98,218.50	73,986.65	136,819.41	135,661.09	229,350.00	267,014.00	224,360.00	224,350.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
9111-9199	Cash Not In Treasury	500.00							
9200-9299	Accounts Receivable	186,577.99			15,996.34	13,471.00	35,000.00	75,000.00	15,000.00
9310	Due From Other Funds								
9320	Stores								
9330	Prepaid Expenditures								
9340	Other Current Assets								
9490	Deferred Outflows of Resources								
SUBTOTAL		187,077.99	0.00	0.00	15,996.34	13,471.00	35,000.00	75,000.00	15,000.00
Liabilities and Deferred Inflows									
9500-9599	Accounts Payable	59,741.18	(25,230.65)	4,954.65	12,311.85	(17,116.73)			(3,492.64)
9610	Due To Other Funds								
9640	Current Loans								
9650	Unearned Revenues	64,907.05	(10,413.23)	257,828.96	890,530.07	(24,819.35)	(64,907.05)		
9690	Deferred Inflows of Resources			262,783.61	902,841.92	(41,936.08)	(64,907.05)		(3,492.64)
SUBTOTAL		124,648.23	(35,643.88)	262,783.61	902,841.92	(41,936.08)	(64,907.05)	0.00	(3,492.64)
Nonoperating									
9910	Suspense Clearing	42,429.76	35,643.88	(262,783.61)	(896,845.58)	55,407.08	99,907.05	75,000.00	18,492.64
TOTAL BALANCE SHEET ITEMS		(85,133.92)	18,951.18	(235,840.70)	(898,321.75)	(108,615.92)	26,098.05	(45,770.00)	64,991.23
E. NET INCREASE/DECREASE (B - C + D)		(119,395.15)	2,630,473.03	2,394,632.33	1,496,310.58	1,387,694.66	1,413,792.71	1,368,022.71	1,433,013.94
F. ENDING CASH (A + E)		2,611,521.85	2,630,473.03	2,394,632.33	1,496,310.58	1,387,694.66	1,413,792.71	1,368,022.71	1,433,013.94
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
A. BEGINNING CASH								
1,433,013.94	1,398,576.94	1,560,625.89	1,588,496.98					
B. RECEIPTS								
LCFF/Revenue Limit Sources								
8010-8019 Principal Apportionment	38,200.00	30,000.00	30,000.00	40,000.00			740,259.00	740,259.00
8020-8079 Property Taxes	0.00	20,159.00	0.00	11,949.00			67,414.00	67,414.00
8080-8099 Miscellaneous Funds	0.00	0.00	0.00	0.00			0.00	0.00
8100-8299 Federal Revenue	35,000.00	35,000.00	38,528.00	33,548.00			199,978.00	199,978.00
8300-8599 Other State Revenue	79,589.00	202,412.66	184,445.00	82,592.00			776,952.00	776,952.00
8600-8799 Other Local Revenue	8,754.00	78,827.29	1,798.00	97,915.00			306,293.00	306,293.00
8910-8929 Interfund Transfers In	13,360.00	0.00	0.00	0.00			13,360.00	13,360.00
8930-8979 All Other Financing Sources	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS	174,913.00	366,388.95	254,771.00	266,004.00	0.00	0.00	2,104,256.00	2,104,256.00
C. DISBURSEMENTS								
1000-1999 Certificated Salaries	55,000.00	55,000.00	55,000.00	54,476.54			567,116.00	567,116.00
2000-2999 Classified Salaries	35,100.00	35,100.00	35,100.00	35,172.64			381,254.00	381,254.00
3000-3999 Employee Benefits	45,500.00	45,500.00	45,500.00	45,005.53			470,887.00	470,887.00
4000-4999 Books and Supplies	5,000.00	5,000.00	1,621.91	293.00			115,582.00	115,582.00
5000-5999 Services	68,750.00	68,750.00	68,750.00	68,750.73			655,627.00	655,627.00
6000-6599 Capital Outlay	0.00	0.00	0.00	0.00			27,664.00	27,664.00
7000-7499 Other Outgo	0.00	0.00	24,428.00	0.00			24,428.00	24,428.00
7600-7629 Interfund Transfers Out	0.00	0.00	0.00	0.00			0.00	0.00
7630-7699 All Other Financing Uses	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL DISBURSEMENTS	209,350.00	209,350.00	230,399.91	203,698.44	0.00	0.00	2,242,558.00	2,242,558.00
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
9111-9199 Cash Not In Treasury							0.00	
9200-9299 Accounts Receivable		5,000.00	1,500.00	76.42			166,577.99	
9310 Due From Other Funds							0.00	
9320 Stores							0.00	
9330 Prepaid Expenditures							0.00	
9340 Other Current Assets							0.00	
9490 Deferred Outflows of Resources							0.00	
SUBTOTAL	0.00	5,000.00	1,500.00	76.42	0.00	0.00	166,577.99	
Liabilities and Deferred Inflows								
9500-9599 Accounts Payable							(59,741.18)	
9610 Due To Other Funds							0.00	
9640 Current Loans							0.00	
9650 Unearned Revenues							(64,907.05)	
9690 Deferred Inflows of Resources							1,234,962.26	
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	1,110,314.03	
Nonoperating								
9910 Suspense Clearing							0.00	
TOTAL BALANCE SHEET ITEMS	0.00	5,000.00	1,500.00	76.42	0.00	0.00	(943,736.04)	
E. NET INCREASE/DECREASE (B - C + D)								
	(34,437.00)	162,048.95	25,871.09	62,381.98	0.00	0.00	(1,082,038.04)	(138,302.00)
F. ENDING CASH (A + E)								
	1,398,576.94	1,560,625.89	1,588,496.98	1,648,878.96			1,648,878.96	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								

Sierra County Office of Education
 2017-18 INTERIM REPORT
 Cashflow Worksheet - Budget Year (2)

46 10462 0000000
 Form CASH

		July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name)									
A. BEGINNING CASH		1,648,878.96	1,648,878.96	1,648,878.96	1,648,878.96	1,648,878.96	1,648,878.96	1,648,878.96	1,648,878.96
B. RECEIPTS									
L CFF/Revenue Limit Sources									
Principal Apportionment	8010-8019								
Property Taxes	8020-8079								
Miscellaneous Funds	8080-8099								
Federal Revenue	8100-8299								
Other State Revenue	8300-8599								
Other Local Revenue	8600-8799								
Interfund Transfers In	8910-8929								
All Other Financing Sources	8930-8979								
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999								
Classified Salaries	2000-2999								
Employee Benefits	3000-3999								
Books and Supplies	4000-4999								
Services	5000-5999								
Capital Outlay	6000-6599								
Other Outgo	7000-7499								
Interfund Transfers Out	7600-7629								
All Other Financing Uses	7630-7699								
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199								
Accounts Receivable	9200-9299								
Due From Other Funds	9310								
Stores	9320								
Prepaid Expenditures	9330								
Other Current Assets	9340								
Deferred Outflows of Resources	9490								
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599								
Due To Other Funds	9610								
Current Loans	9640								
Unearned Revenues	9650								
Deferred Inflows of Resources	9690								
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing	9910								
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)									
F. ENDING CASH (A + E)		1,648,878.96	1,648,878.96	1,648,878.96	1,648,878.96	1,648,878.96	1,648,878.96	1,648,878.96	1,648,878.96
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name)								
A. BEGINNING CASH	1,648,878.96	1,648,878.96	1,648,878.96	1,648,878.96				
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment							0.00	
Property Taxes							0.00	
Miscellaneous Funds							0.00	
Federal Revenue							0.00	
Other State Revenue							0.00	
Other Local Revenue							0.00	
Interfund Transfers In							0.00	
All Other Financing Sources							0.00	
TOTAL RECEIPTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS								
Certificated Salaries							0.00	
Classified Salaries							0.00	
Employee Benefits							0.00	
Books and Supplies							0.00	
Services							0.00	
Capital Outlay							0.00	
Other Outgo							0.00	
Interfund Transfers Out							0.00	
All Other Financing Uses							0.00	
TOTAL DISBURSEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not in Treasury							0.00	
Accounts Receivable							0.00	
Due From Other Funds							0.00	
Stores							0.00	
Prepaid Expenditures							0.00	
Other Current Assets							0.00	
Deferred Outflows of Resources							0.00	
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows								
Accounts Payable							0.00	
Due To Other Funds							0.00	
Current Loans							0.00	
Unearned Revenues							0.00	
Deferred Inflows of Resources							0.00	
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating								
Suspense Clearing							0.00	
TOTAL BALANCE SHEET ITEMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)	1,648,878.96	1,648,878.96	1,648,878.96	1,648,878.96			1,648,878.96	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							1,648,878.96	

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

Signed: _____ Date: _____
County Superintendent or Designee

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

To the State Superintendent of Public Instruction:

This interim report and certification of financial condition are hereby filed by the County Board of Education pursuant to Education Code sections 1240 and 33127.

Meeting Date: December 12, 2017 Signed: _____
County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

As County Superintendent of Schools, I certify that based upon current projections this county office will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

QUALIFIED CERTIFICATION

As County Superintendent of Schools, I certify that based upon current projections this county office may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

NEGATIVE CERTIFICATION

As County Superintendent of Schools, I certify that based upon current projections this county office will not meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Nona Griesert Telephone: 530-993-1660, x-*838
Title: Business Manager E-mail: ngriesert@spjUSD.org

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected ADA for County Operations Grant or county operated programs has not changed for any of the current or two subsequent fiscal years by more than two percent since budget adoption.	X	

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2016-17) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
S9	Status of Other Funds	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	County Operations Grant ADA	Is County Operations Grant ADA decreasing in both the prior and current fiscal year?	X	
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county office boundaries that are impacting the county office's ADA, either in the prior or current fiscal years?	X	
A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	X	
A8	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

Section I - Expenditures	Funds 01, 09, and 62			2017-18 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	2,242,558.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	306,839.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	2,000.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	27,664.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	215,135.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				244,799.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				1,690,920.00

Section II - Expenditures Per ADA		2017-18 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column D, sum of lines B1d and C9)*		0.00
B. Expenditures per ADA (Line I.E divided by Line II.A)		0.00
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	1,349,156.45	134,915,645.00
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	1,349,156.45	134,915,645.00
B. Required effort (Line A.2 times 90%)	1,214,240.81	121,424,080.50
C. Current year expenditures (Line I.E and Line II.B)	1,690,920.00	0.00
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	121,424,080.50
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Calculation Incomplete	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	0.00%	100.00%

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated Funded ADA has been preloaded. Manual adjustment may be required to reflect estimated Annual ADA.

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 54,449.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 1,364,808.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.99%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	58,556.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	57,792.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,931.56
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	118,279.56
9. Carry-Forward Adjustment (Part IV, Line F)	(66,930.48)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	51,349.08

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	781,686.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	232,670.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	277,066.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	86,214.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	2,000.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	126,016.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	10,700.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	352,421.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	113,935.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	46,478.44
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	2,029,186.44

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	5.83%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2019-20 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B18)	2.53%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>118,279.56</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(67,254.93)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(160,129.51)</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (1.22%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (1.22%) times Part III, Line B18) or (the highest rate used to recover costs from any program (1.22%) times Part III, Line B18); zero if positive	<u>(133,860.95)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(133,860.95)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>-0.77%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-66,930.48) is applied to the current year calculation and the remainder (\$-66,930.47) is deferred to one or more future years:	<u>2.53%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-44,620.32) is applied to the current year calculation and the remainder (\$-89,240.63) is deferred to one or more future years:	<u>3.63%</u>
LEA request for Option 1, Option 2, or Option 3	<u>2</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(66,930.48)</u>

Approved indirect cost rate: 1.22%
Highest rate used in any program: 1.22%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3310	146,793.00	1,718.00	1.17%
01	3315	65,694.00	800.00	1.22%
01	3320	12,156.00	145.00	1.19%
01	5630	37,216.00	422.00	1.13%
01	6500	435,401.00	4,657.00	1.07%
01	6512	27,354.00	325.00	1.19%
01	6520	29,358.00	230.00	0.78%
01	6680	105,101.00	1,275.00	1.21%
01	7366	134,091.00	1,186.00	0.88%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A1, Line B5)						
		0.00	0.00%		0.00%	
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	807,673.00	1.53%	819,996.00	0.00%	819,996.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	5,419.00	0.00%	5,419.00	0.00%	5,419.00
4. Other Local Revenues	8600-8799	301,793.00	4.63%	315,768.00	4.06%	328,603.00
5. Other Financing Sources						
a. Transfers In	8900-8929	13,360.00	0.00%	13,360.00	0.00%	13,360.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(150,339.00)	6.43%	(160,000.00)	3.13%	(165,000.00)
6. Total (Sum lines A1 thru A5c)		977,906.00	1.70%	994,543.00	0.79%	1,002,378.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				188,608.00		192,281.00
b. Step & Column Adjustment				3,673.00		3,819.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	188,608.00	1.95%	192,281.00	1.99%	196,100.00
2. Classified Salaries						
a. Base Salaries				248,953.00		255,550.00
b. Step & Column Adjustment				6,597.00		6,798.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	248,953.00	2.65%	255,550.00	2.66%	262,348.00
3. Employee Benefits	3000-3999	251,434.00	2.98%	258,919.00	0.81%	261,019.00
4. Books and Supplies	4000-4999	18,832.00	-93.57%	1,211.00	0.00%	1,211.00
5. Services and Other Operating Expenditures	5000-5999	367,810.00	1.27%	372,468.00	1.67%	378,688.00
6. Capital Outlay	6000-6999	20,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	24,428.00	-35.37%	15,789.00	-12.50%	13,815.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(10,758.00)	4.57%	(11,250.00)	4.44%	(11,750.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		1,109,307.00	-2.19%	1,084,968.00	1.52%	1,101,431.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(131,401.00)		(90,425.00)		(99,053.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,698,358.00		2,566,957.00		2,476,532.00
2. Ending Fund Balance (Sum lines C and D1)		2,566,957.00		2,476,532.00		2,377,479.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	500.00		500.00		500.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	156,666.00		186,013.00		215,360.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	225,000.00		225,000.00		225,000.00
2. Unassigned/Unappropriated	9790	2,184,791.00		2,065,019.00		1,936,619.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,566,957.00		2,476,532.00		2,377,479.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	225,000.00		225,000.00		225,000.00
c. Unassigned/Unappropriated	9790	2,184,791.00		2,065,019.00		1,936,619.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)						
		2,409,791.00		2,290,019.00		2,161,619.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A1, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	199,978.00	0.00%	199,978.00	0.00%	199,978.00
3. Other State Revenues	8300-8599	771,533.00	0.00%	771,533.00	0.00%	771,533.00
4. Other Local Revenues	8600-8799	4,500.00	0.00%	4,500.00	0.00%	4,500.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	150,339.00	6.43%	160,000.00	3.13%	165,000.00
6. Total (Sum lines A1 thru A5c)		1,126,350.00	0.86%	1,136,011.00	0.44%	1,141,011.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				378,508.00		384,793.00
b. Step & Column Adjustment				6,285.00		6,388.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	378,508.00	1.66%	384,793.00	1.66%	391,181.00
2. Classified Salaries						
a. Base Salaries				132,301.00		135,806.00
b. Step & Column Adjustment				3,505.00		3,615.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	132,301.00	2.65%	135,806.00	2.66%	139,421.00
3. Employee Benefits	3000-3999	219,453.00	13.40%	248,854.00	0.55%	250,222.00
4. Books and Supplies	4000-4999	96,750.00	-1.29%	95,500.00	-13.68%	82,437.00
5. Services and Other Operating Expenditures	5000-5999	287,817.00	-3.48%	277,802.00	-6.23%	260,500.00
6. Capital Outlay	6000-6999	7,664.00	0.00%	7,664.00	-28.24%	5,500.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	10,758.00	4.57%	11,250.00	4.44%	11,750.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		1,133,251.00	2.51%	1,161,669.00	-1.78%	1,141,011.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(6,901.00)		(25,658.00)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		32,559.00		25,658.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		25,658.00		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	25,658.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		25,658.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A1, Line B5)						
		0.00	0.00%	0.00	0.00%	0.00
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	807,673.00	1.53%	819,996.00	0.00%	819,996.00
2. Federal Revenues	8100-8299	199,978.00	0.00%	199,978.00	0.00%	199,978.00
3. Other State Revenues	8300-8599	776,952.00	0.00%	776,952.00	0.00%	776,952.00
4. Other Local Revenues	8600-8799	306,293.00	4.56%	320,268.00	4.01%	333,103.00
5. Other Financing Sources						
a. Transfers In	8900-8929	13,360.00	0.00%	13,360.00	0.00%	13,360.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		2,104,256.00	1.25%	2,130,554.00	0.60%	2,143,389.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				567,116.00		577,074.00
b. Step & Column Adjustment				9,958.00		10,207.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	567,116.00	1.76%	577,074.00	1.77%	587,281.00
2. Classified Salaries						
a. Base Salaries				381,254.00		391,356.00
b. Step & Column Adjustment				10,102.00		10,413.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	381,254.00	2.65%	391,356.00	2.66%	401,769.00
3. Employee Benefits	3000-3999	470,887.00	7.83%	507,773.00	0.68%	511,241.00
4. Books and Supplies	4000-4999	115,582.00	-16.33%	96,711.00	-13.51%	83,648.00
5. Services and Other Operating Expenditures	5000-5999	655,627.00	-0.82%	650,270.00	-1.70%	639,188.00
6. Capital Outlay	6000-6999	27,664.00	-72.30%	7,664.00	-28.24%	5,500.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	24,428.00	-35.37%	15,789.00	-12.50%	13,815.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		2,242,558.00	0.18%	2,246,637.00	-0.19%	2,242,442.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(138,302.00)		(116,083.00)		(99,053.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,730,917.00		2,592,615.00		2,476,532.00
2. Ending Fund Balance (Sum lines C and D1)		2,592,615.00		2,476,532.00		2,377,479.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	500.00		500.00		500.00
b. Restricted	9740	25,658.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	156,666.00		186,013.00		215,360.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	225,000.00		225,000.00		225,000.00
2. Unassigned/Unappropriated	9790	2,184,791.00		2,065,019.00		1,936,619.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,592,615.00		2,476,532.00		2,377,479.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	225,000.00		225,000.00		225,000.00
c. Unassigned/Unappropriated	9790	2,184,791.00		2,065,019.00		1,936,619.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		2,409,791.00		2,290,019.00		2,161,619.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		107.46%		101.93%		96.40%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. County Office's Total Expenditures and Other Financing Uses Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)						
		2,242,558.00		2,246,637.00		2,242,442.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		2,242,558.00		2,246,637.00		2,242,442.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		2,242,558.00		2,246,637.00		2,242,442.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		112,127.90		112,331.85		112,122.10
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		66,000.00		66,000.00		66,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		112,127.90		112,331.85		112,122.10
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFE/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	93,360.00	-100.00%		0.00%	
3. Other State Revenues	8300-8599	0.00	0.00%		0.00%	
4. Other Local Revenues	8600-8799	0.00	0.00%		0.00%	
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		93,360.00	-100.00%	0.00	0.00%	0.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	0.00	0.00%		0.00%	
3. Employee Benefits	3000-3999	0.00	0.00%		0.00%	
4. Books and Supplies	4000-4999	0.00	0.00%		0.00%	
5. Services and Other Operating Expenditures	5000-5999	0.00	0.00%		0.00%	
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	80,000.00	-100.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	13,360.00	-100.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		93,360.00	-100.00%	0.00	0.00%	0.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		0.00		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	0.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		0.00		0.00		0.00
E. ASSUMPTIONS						
Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						

First Interim
2017-18 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					13,360.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
161 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	13,360.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

First Interim
2017-18 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	13,360.00	13,360.00		

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Projected County Operations Grant average daily attendance (ADA) has not changed for any of the current fiscal year or two subsequent fiscal years by more than two percent since budget adoption. Projected ADA for county operated programs has not changed for any of the current fiscal year or two subsequent fiscal years by more than two percent since budget adoption.

County Office ADA Standard Percentage Range: -2.0% to +2.0%

1A. Calculating the County Office's ADA Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise enter data into the first column for all fiscal years. If Form MYPI exists, County Operations Grant ADA will be extracted for the two subsequent years; otherwise enter this data. First Interim Projected Year Totals data for Current Year are extracted; enter data for the remaining two subsequent years into the second column.

Program / Fiscal Year	Estimated Funded ADA		Percent Change	Status
	Budget Adoption Budget (Form 01CS, Item 1B-2)	First Interim Projected Year Totals (Form AI) (Form MYPI)		
County and Charter School Alternative Education Grant ADA (Form A/AI, Lines B1d and C2d)				
Current Year (2017-18)	0.00	0.00	0.0%	Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	Met
District Funded County Program ADA (Form A/AI, Line B2g)				
Current Year (2017-18)	16.70	16.70	0.0%	Met
1st Subsequent Year (2018-19)	16.70	16.70	0.0%	Met
2nd Subsequent Year (2019-20)	16.70	16.70	0.0%	Met
County Operations Grant ADA (Form A/AI, Line B5)				
Current Year (2017-18)	0.00	0.00	0.0%	Met
1st Subsequent Year (2018-19)	0.00		0.0%	Met
2nd Subsequent Year (2019-20)	0.00		0.0%	Met
Charter School ADA and Charter School Funded County Program ADA (Form A/AI, Lines C1 and C3f)				
Current Year (2017-18)	0.00	0.00	0.0%	Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	Met

1B. Comparison of County Office ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected ADA for County Operations Grant and county operated programs has not changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

2. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue, for any of the current fiscal year or two subsequent fiscal years, has not changed by more than two percent since budget adoption.

County Office LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

2A. Calculating the County Office's Projected Change in LCFF Revenue

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted; enter data for the two subsequent years.

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 2C)	First Interim Projected Year Totals		
	Current Year (2017-18)	819,996.00		
1st Subsequent Year (2018-19)	838,516.00	838,516.00	0.0%	Met
2nd Subsequent Year (2019-20)	859,754.00	859,754.00	0.0%	Met

2B. Comparison of County Office LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - LCFF revenue has not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

3. CRITERION: Salaries and Benefits

STANDARD: Projected total salaries and benefits for any of the current fiscal year or two subsequent fiscal years has not changed by more than five percent since budget adoption.

County Office Salaries and Benefits Standard Percentage Range: -5.0% to +5.0%

3A. Calculating the County Office's Projected Change in Salaries and Benefits

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted. If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; otherwise, enter this data.

Fiscal Year	Salaries and Benefits		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01, Objects 1000-3999) (Form 01CS, Item 3B)	Projected Year Totals (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2017-18)	1,200,782.00	1,419,257.00	18.2%	Not Met
1st Subsequent Year (2018-19)	1,476,203.00	1,476,203.00	0.0%	Met
2nd Subsequent Year (2019-20)	1,500,291.00	1,500,291.00	0.0%	Met

3B. Comparison of County Office Salaries and Benefits to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected salary and benefit costs have changed since budget adoption by more than the standard in any of the current fiscal year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

Salary and Benefits have changed at first interim due to additional staff being hired for teaching and classified positions. Some additional Special Education costs have been incurred due to special needs students.

4. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating) for any of the current fiscal year or two subsequent fiscal years have not changed by more than five percent since budget adoption.

Changes that exceed five percent in any major object category must be explained.

County Office's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
County Office's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

4A. Calculating the County Office's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

Explanations must be entered for each category if the percent change for any year exceeds the county office's explanation percentage range.

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 4B)	First interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)				
Current Year (2017-18)	162,340.00	199,978.00	23.2%	Yes
1st Subsequent Year (2018-19)	162,340.00	199,978.00	23.2%	Yes
2nd Subsequent Year (2019-20)	162,340.00	199,978.00	23.2%	Yes

Explanation:
(required if Yes)

One Time McKinney-Vento funds awarded after budget adoption.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2017-18)	654,087.00	776,952.00	18.8%	Yes
1st Subsequent Year (2018-19)	654,087.00	776,952.00	18.8%	Yes
2nd Subsequent Year (2019-20)	654,087.00	776,952.00	18.8%	Yes

Explanation:
(required if Yes)

Foster Youth funding awarded after budget adoption

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2017-18)	306,293.00	306,293.00	0.0%	No
1st Subsequent Year (2018-19)	320,268.00	320,268.00	0.0%	No
2nd Subsequent Year (2019-20)	333,103.00	333,103.00	0.0%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2017-18)	69,135.00	115,582.00	67.2%	Yes
1st Subsequent Year (2018-19)	29,108.00	96,711.00	232.2%	Yes
2nd Subsequent Year (2019-20)	29,350.00	83,648.00	185.0%	Yes

Explanation:
(required if Yes)

Restricted expenditures for Books and Supplies are anticipated to increase over budget adoption due to additional special education student needs.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2017-18)	583,250.00	655,627.00	12.4%	Yes
1st Subsequent Year (2018-19)	515,693.00	650,270.00	26.1%	Yes
2nd Subsequent Year (2019-20)	520,820.00	639,188.00	22.7%	Yes

Explanation:
(required if Yes)

Foster Youth Program has been extended and expenditures increased due to funding in current year. Special Education student needs have been increased in anticipation of services required for those students.

4B. Calculating the County Office's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenues (Section 4A)				
Current Year (2017-18)	1,122,720.00	1,283,223.00	14.3%	Not Met
1st Subsequent Year (2018-19)	1,136,695.00	1,297,198.00	14.1%	Not Met
2nd Subsequent Year (2019-20)	1,149,530.00	1,310,033.00	14.0%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2017-18)	652,385.00	771,209.00	18.2%	Not Met
1st Subsequent Year (2018-19)	544,801.00	746,981.00	37.1%	Not Met
2nd Subsequent Year (2019-20)	550,170.00	722,836.00	31.4%	Not Met

4C. Comparison of County Office Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 4A if the status in Section 4B is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed since budget adoption by more than the standard in one or more of the current or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 4A above and will also display in the explanation box below.

Explanation: Federal Revenue (linked from 4A if NOT met)	One Time McKinney-Vento funds awarded after budget adoption.
Explanation: Other State Revenue (linked from 4A if NOT met)	Foster Youth funding awarded after budget adoption
Explanation: Other Local Revenue (linked from 4A if NOT met)	

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed since budget adoption by more than the standard in one or more of the current or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 4A above and will also display in the explanation box below.

Explanation: Books and Supplies (linked from 4A if NOT met)	Restricted expenditures for Books and Supplies are anticipated to increase over budget adoption due to additional special education student needs.
Explanation: Services and Other Exps (linked from 4A if NOT met)	Foster Youth Program has been extended and expenditures increased due to funding in current year. Special Education student needs have been increased in anticipation of services required for those students.

5. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the county office is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52066(d)(1) and 17002(d)(1).

Determining the County Office's Compliance with the Contribution Requirement for EC Section 17070.75, as amended by AB 104 (Chapter 13, Statutes of 2015), effective 2017-18 to 2019-20 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: AB 104 (Chapter 13, Statutes of 2015) requires the county office to deposit into the account, for the 2017-18 to 2019-20 fiscal years, a minimum amount that is the greater of the following amounts:

- A. The lesser of three percent of the total unrestricted general fund expenditures and other financing uses for that fiscal year or the amount that the county office deposited into the account for the 2014-15 fiscal year; or
- B. Two percent of the total unrestricted general fund expenditures and other financing uses for that fiscal year.

DATA ENTRY: Enter the Required Minimum Contribution. Budget data that exist will be extracted; otherwise, enter budget data into lines 1 and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	0.00	0.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 5)			

If status is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
- Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

6. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹ Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the County School Service Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the County School Service Fund.

² A county office of education that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

6A. Calculating the County Office's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	107.5%	101.9%	96.4%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	35.8%	34.0%	32.1%

6B. Calculating the County Office's Special Education Pass-through Exclusions (only for county offices that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Current Year data are extracted.

For county offices that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for deficit spending and reserves?
2. If you are the SELPA AU and are excluding special education pass-through funds:
 - a. Enter the name(s) of the SELPA(s): _____

	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00		

6C. Calculating the County Office's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2017-18)	(131,401.00)	1,109,307.00	11.8%	Met
1st Subsequent Year (2018-19)	(90,425.00)	1,084,968.00	8.3%	Met
2nd Subsequent Year (2019-20)	(99,053.00)	1,101,431.00	9.0%	Met

6D. Comparison of County Office Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

7. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected county school service fund balances will be positive at the end of the current fiscal year and two subsequent fiscal years.

7A-1. Determining if the County Office's County School Service Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance County School Service Fund Projected Year Totals (Form 01I, Line F2)/(Form MYPI, Line D2)	Status
Current Year (2017-18)	2,592,615.00	Met
1st Subsequent Year (2018-19)	2,476,532.00	Met
2nd Subsequent Year (2019-20)	2,377,479.00	Met

7A-2. Comparison of the County Office's Ending Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected county school service fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected county school service fund cash balance will be positive at the end of the current fiscal year.

7B-1. Determining if the County Office's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance County School Service Fund (Form CASH, Line F, June Column)	Status
Current Year (2017-18)	1,648,878.96	Met

7B-2. Comparison of the County Office's Ending Cash Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected county school service fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

8. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses²:

Percentage Level ³	County Office Total Expenditures and Other Financing Uses ³	
5% or \$66,000 (greater of)	0	to \$5,865,999
4% or \$293,000 (greater of)	\$5,866,000	to \$14,662,999
3% or \$587,000 (greater of)	\$14,663,000	to \$65,989,000
2% or \$1,980,000 (greater of)	\$65,989,001	and over

¹ Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the County School Service Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the County School Service Fund.

² A county office of education that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

³ Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (EC Section 2574), rounded to the nearest thousand.

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	2,242,558	2,246,637	2,242,442
County Office's Reserve Standard Percentage Level:	5%	5%	5%

8A. Calculating the County Office's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data are extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	2,242,558.00	2,246,637.00	2,242,442.00
2. Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	2,242,558.00	2,246,637.00	2,242,442.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line A3 times Line A4)	112,127.90	112,331.85	112,122.10
6. Reserve Standard - by Amount (From percentage level chart above)	66,000.00	66,000.00	66,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	112,127.90	112,331.85	112,122.10

8B. Calculating the County Office's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except line 4)	Current Year Projected Year Totals (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	225,000.00	225,000.00	225,000.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	2,184,791.00	2,065,019.00	1,936,619.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. County Office's Available Reserve Amount (Lines B1 thru B7)	2,409,791.00	2,290,019.00	2,161,619.00
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	107.46%	101.93%	96.40%
County Office's Reserve Standard (Section 8A, Line 7):	112,127.90	112,331.85	112,122.10
Status:	Met	Met	Met

8C. Comparison of County Office Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a. Does your county office have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget?

1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your county office have ongoing county school service fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Temporary Interfund Borrowings

1a. Does your county office have projected temporary borrowings between funds?
(Refer to Education Code Section 42603)

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

1a. Does your county office have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the county school service fund to restricted resources in the county school service fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

Identify projected transfers to or from the county school service fund to cover operating deficits in either the county school service fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since budget adoption.

Identify capital project cost overruns that have occurred since budget adoption that may impact the county school service fund budget.

County Office's Contributions and Transfers Standard: -5.0% to +5.0%
or -\$20,000 to +\$20,000

S5A. Identification of the County Office's Projected Contributions, Transfers, and Capital Projects that may Impact the County School Service Fund

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, if Form MYP exists, the data will be extracted into the First Interim column for the Current Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Current Year, and 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2017-18)	(82,861.00)	(150,339.00)	81.4%	67,478.00	Not Met
1st Subsequent Year (2018-19)	(100,666.00)	(160,000.00)	58.9%	59,334.00	Not Met
2nd Subsequent Year (2019-20)	(102,863.00)	(165,000.00)	60.4%	62,137.00	Not Met
1b. Transfers In, County School Service Fund *					
Current Year (2017-18)	13,360.00	13,360.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)	13,360.00	13,360.00	0.0%	0.00	Met
2nd Subsequent Year (2019-20)	13,360.00	13,360.00	0.0%	0.00	Met
1c. Transfers Out, County School Service Fund *					
Current Year (2017-18)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption that may impact the county school service fund operational budget?

No

* Include transfers used to cover operating deficits in either the county school service fund or any other fund.

S5B. Status of the County Office's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a. NOT MET - The projected contributions from the unrestricted county school service fund to restricted county school service fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the county office's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

Restricted programs that require match funds were updated in first interim budget to reflect those expenditure obligations. Additional funds for special education salaries, benefits, supplies and materials were adjusted at first interim and increased contributions necessary for the general fund.

1b. MET - Projected transfers in have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1c. MET - Projected transfers out have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1d. NO - There have been no capital project cost overruns occurring since budget adoption that may impact the county school service fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the County Office's Long-term Commitments

DATA ENTRY: If Budget Adoption (Form 01CS, Item S6A) data exist, long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your county office have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)

Yes

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?

No

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2017
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	Unrestricted		13,684

Other Long-term Commitments (do not include OPEB):

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2017
TOTAL:				13,684

Type of Commitment (continued):	Prior Year (2016-17) Annual Payment (P & I)	Current Year (2017-18) Annual Payment (P & I)	1st Subsequent Year (2018-19) Annual Payment (P & I)	2nd Subsequent Year (2019-20) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	20,292			

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2016-17) Annual Payment (P & I)	Current Year (2017-18) Annual Payment (P & I)	1st Subsequent Year (2018-19) Annual Payment (P & I)	2nd Subsequent Year (2019-20) Annual Payment (P & I)
Total Annual Payments:	20,292	0	0	0

Has total annual payment increased over prior year (2016-17)? **No** **No** **No**

S6B. Comparison of the County Office's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

Explanation:
(required if Yes to
increase in total
annual payments)

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

S7A. Identification of the County Office's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1. a. Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)
- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	263,373.00	263,373.00
b. OPEB unfunded actuarial accrued liability (UAAL)	263,373.00	263,373.00
c. Are AAL and UAAL based on the county office's estimate or an actuarial valuation?	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation	Jul 01, 2014	Jul 01, 2014

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2017-18)	29,347.00	29,347.00
1st Subsequent Year (2018-19)	29,347.00	29,347.00
2nd Subsequent Year (2019-20)	29,347.00	29,347.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2017-18)	0.00	0.00
1st Subsequent Year (2018-19)	0.00	0.00
2nd Subsequent Year (2019-20)	0.00	0.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2017-18)	19,993.00	19,993.00
1st Subsequent Year (2018-19)	19,993.00	19,993.00
2nd Subsequent Year (2019-20)	19,993.00	19,993.00
d. Number of retirees receiving OPEB benefits		
Current Year (2017-18)	2	2
1st Subsequent Year (2018-19)	1	1
2nd Subsequent Year (2019-20)	1	1

4. Comments:

S7B. Identification of the County Office's Unfunded Liability for Self-insurance Programs

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1. a. Does your county office operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 1b-4)

No

b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?

n/a

c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

n/a

2. Self-Insurance Liabilities

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

3. Self-Insurance Contributions

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2017-18)		
1st Subsequent Year (2018-19)		
2nd Subsequent Year (2019-20)		

b. Amount contributed (funded) for self-insurance programs		
Current Year (2017-18)		
1st Subsequent Year (2018-19)		
2nd Subsequent Year (2019-20)		

4. Comments:

County Health and Welfare and Workmans Comp Insurance are JPAs.

S8. Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:

The county office of education must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the California Department of Education (CDE) with an analysis of the cost of the settlement and its impact on the operating budget.

The CDE shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the governing board and the county superintendent of schools.

S8A. Cost Analysis of County Office's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period
Were all certificated labor negotiations settled as of budget adoption?
If Yes, complete number of FTEs, then skip to section S8B.
If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of certificated (non-management) full-time-equivalent (FTE) positions	4.4	5.0	5.0	5.0

1a. Have any salary and benefit negotiations been settled since budget adoption?
If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.
If No, complete questions 5 and 6.

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 5 and 6.

Negotiations Settled Since Budget Adoption

2. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

3. Period covered by the agreement: Begin Date: End Date:

4. Salary settlement:

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>
One Year Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>
or			
Multiyear Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

5. Cost of a one percent increase in salary and statutory benefits	<input type="text" value="5,963"/>			
	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)	
6. Amount included for any tentative salary schedule increases	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>

Certificated (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
87,376	94,097	95,378
76.0%	76.0%	76.0%
5.0%	5.0%	5.0%

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

No		
----	--	--

If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
9,561	4,121	8,963
2.0%	1.0%	2.0%

Certificated (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the budget and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
No	No	No
No	No	No

Certificated (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

N/A

S8B. Cost Analysis of County Office's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?
If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of classified (non-management) FTE positions	5.7	5.7	5.7	5.7

1a. Have any salary and benefit negotiations been settled since budget adoption?
If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.
If No, complete questions 5 and 6.

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 5 and 6.

Negotiations Settled Since Budget Adoption

2. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

3. Period covered by the agreement: Begin Date: End Date:

4. Salary settlement:

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

One Year Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>

Multiyear Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

5. Cost of a one percent increase in salary and statutory benefits

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
6. Amount included for any tentative salary schedule increases	0	0	0

Classified (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
36,190	36,552	36,918
65.0%	65.0%	65.0%
5.0%	5.0%	5.0%

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

No		
----	--	--

- If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
5,956	6,305	6,654
2.0%	2.0%	2.0%

Classified (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the interim and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
No	No	No
No	No	No

Classified (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

N/A

S8C. Cost Analysis of County Office's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period
 Were all managerial/confidential labor negotiations settled as of budget adoption?
 If Yes or n/a, complete number of FTEs, then skip to S9.
 If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2016-17)	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	5.0	5.0	5.0	5.0

1a. Have any salary and benefit negotiations been settled since budget adoption?
 If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete question 2.
 If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?
 If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
4. Amount included for any tentative salary schedule increases	0	0	0

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	60,604	63,634	66,816
3. Percent of H&W cost paid by employer	69.0%	69.0%	69.0%
4. Percent projected change in H&W cost over prior year	5.0%	5.0%	5.0%

Management/Supervisor/Confidential Step and Column Adjustments

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step & column adjustments	7,872	8,377	8,882
3. Percent change in step & column over prior year	3.7%	3.4%	3.0%

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)

	Current Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits	5,400	5,400	5,400
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A8; Item A1 is automatically completed based on data from Criterion 7.

- A1. Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund? (Data from Criterion 7B-1, Cash Balance, are used to determine Yes or No)

- A2. Is the system of personnel position control independent from the payroll system?

- A3. Is the County Operations Grant ADA decreasing in both the prior and current fiscal years?

- A4. Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior or current fiscal year?

- A5. Has the county office entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

- A6. Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?

- A7. Does the county office have any reports that indicate fiscal distress?
(If Yes, provide copies to the CDE.)

- A8. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

A8. The County Office has a new Business Manager effective 3/20/17.

End of County Office First Interim Criteria and Standards Review

Sierra County/Sierra-Plumas Joint USD

Board Policy

Philosophy, Goals, Objectives, and Comprehensive Plans BP 0400

COMPREHENSIVE PLANS

The Governing Board of Education believes that careful planning is essential to effective implementation of district programs and policies. Comprehensive plans shall identify cohesive strategies for school improvement ~~and~~, provide stability in district operations, and be aligned to ensure consistency among district approaches for student academic growth and achievement.

~~The Superintendent or designee shall develop comprehensive~~ Comprehensive plans ~~for adopted by the implementation of the district's vision~~ district shall include the local control goals, on specific policy topics accountability plan (LCAP) ~~and on other areas as plans~~ required by law. As appropriate, comprehensive or determined by the Board to be in the best interest of the district. Such plans may describe, ~~but not be limited to~~, anticipated short- and long-term needs, measurable outcomes, priorities, activities, available resources, timelines, staff responsibilities, and strategies for internal and external communications regarding the plan.

~~(cf. 0000 - Vision)~~
~~(cf. 0200 - Goals for the School District)~~
~~(cf. 0430 - Comprehensive Local Plan for Special Education)~~
~~(cf. 0440 - District Technology Plan)~~
~~(cf. 0450 - Comprehensive Safety Plan)~~
~~(cf. 0460 - Local Control and Accountability Plan)~~
~~(cf. 0500 - Accountability)~~
~~(cf. 1112 - Media Relations)~~
~~(cf. 2140 - Evaluation of the Superintendent)~~
~~(cf. 3516 - Emergencies and Disaster Preparedness Plan)~~
~~(cf. 3543 - Transportation Safety and Emergencies)~~
~~(cf. 4141.6/4241.6 - Concerted Action/Work Stoppage)~~
~~(cf. 6171 - Title I Programs)~~
~~(cf. 6190 - Evaluation of the Instructional Program)~~
~~(cf. 7110 - Facilities Master Plan)~~

~~Comprehensive plans may be subject to review and approval by the Board.~~

The process for developing comprehensive plans shall ~~invite~~ include broad participation of school and community representatives. ~~Committees may, and when required by law shall,~~ be appointed to assist in the development of such plans. District comprehensive plans. Comprehensive plans shall be available to the public and shall be reviewed at regular intervals as specified within the plan are subject to review and approval by the Board.

~~(cf. 0420.5 - School Based Decision Making)~~
~~(cf. 1220 - Citizen Advisory Committees)~~
~~(cf. 2230 - Representative and Deliberative Groups)~~

(cf. 6020 - Parent Involvement)
(cf. 9130 - Board Committees)

Note: In addition certain situations, school-level plans are required. For example, each school that participates in specified state and/or federal categorical programs must establish a school site council for the purpose of developing and approving a single plan for student achievement pursuant to Education Code 64001; see BP/AR 0420 - School Plans/Site Councils. In districts with over 2,500 average daily attendance, each school must develop a school safety plan pursuant to Education Code 32281 and 32286; see BP/AR 0450 - Comprehensive Safety Plan. Other school-level plans may be required by law or Board policy or developed at the discretion of the school site.

School-level plans may be developed to meet the unique circumstances of individual school sites, provided that they are consistent with law, ~~district vision~~, Board policies, district administrative regulations ~~and, the district vision, the LCAP, and other~~ districtwide plans. School plans may shall be subject to review and approval of the Superintendent or designee ~~and/or the Board~~, except when law or Board policy requires Board approval of the plan.

(cf. 0420 - School Plans/Site Councils)
(cf. ~~0420.1—School Based Program Coordination~~)

Comprehensive plans shall be available to the public, and shall be reviewed and updated at regular intervals as specified within the plan or required by law.

Legal Reference:

EDUCATION CODE

32280-32289 School safety plans

35035 Powers and duties of *the superintendent*

35291 Rules (power of governing board)

39831.3 Transportation safety plan

52060-52077 Local control and accountability plan

56195-56195.10 Comprehensive local plans for special education

56205-56208 Requirements for special education plan

64001 Single school plan for student achievement, consolidated application programs

CODE OF REGULATIONS, TITLE 5

560 Civil defense and disaster preparedness plans

UNITED STATES CODE, TITLE 20

6312 Local educational agency plan

Management Resources:

WEB SITES

CSBA: <http://www.csba.org>

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

Policy adopted: April 10, 2007

revised: December 12, 2017

Sierraville, California

Loyalton, California

Policy Reference UPDATE Service

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Sierra County/Sierra-Plumas Joint USD

Administrative Regulation

Philosophy, Goals, Objectives, and Comprehensive Plans AR 0460

LOCAL CONTROL AND ACCOUNTABILITY PLAN

Goals and Actions Addressing State and Local Priorities

Note: Education Code 52060 requires that the LCAP include annual goals, aligned with specified state priorities, to be achieved for all students and for each numerically significant subgroup as defined in Education Code 52052. Pursuant to Education Code 52052, a numerically significant subgroup includes ethnic subgroups, socioeconomically disadvantaged students, English learners, students with disabilities, foster youth, and homeless students, when there are at least 30 students in the subgroup (or at least 15 foster youth or homeless students) in the school or district. For schools or districts with 11-99 students, numerically significant student subgroups are defined by the Superintendent of Public Instruction (SPI) with approval by the State Board of Education (SBE).

In addition, several state priorities address programs and services for "unduplicated students." For purposes of supplemental and concentration grants allocated through the local control funding formula (LCFF), "unduplicated students" are defined by Education Code 42238.02 as students eligible for free or reduced-price meals, English learners, and foster youth; see the accompanying Board policy.

The County/District's local control and accountability plan (LCAP) shall include, for the county/district and each county/district school: (Education Code 52060)

1. A description of the annual goals established for all students and for each numerically significant subgroup as defined in Education Code 52052, including ethnic subgroups, socioeconomically disadvantaged students, English learners, students with disabilities, ~~and~~ foster youth, and homeless students. The LCAP shall identify goals for each of the following state priorities:
 - a. The degree to which county/district teachers are appropriately assigned in accordance with Education Code 44258.9 and fully credentialed in the subject areas and for the students they are teaching; every county/district student has sufficient access to standards-aligned instructional materials as determined pursuant to Education Code 60119; and school facilities are maintained in good repair as specified in Education Code 17002

(cf. 1312.4 - Williams Uniform Complaint Procedures)
(cf. 3517 - Facilities Inspection)
(cf. 4112.2 - Certification)
(cf. 4113 - Assignment)
(cf. 6161.1 - Selection and Evaluation of Instructional Materials)
 - b. Implementation of the academic content and performance standards adopted by the State Board of Education (SBE), including how the programs and services will enable English learners to access the Common Core State Standards and the English

language development standards for purposes of gaining academic content knowledge and English language proficiency

(cf. 6011 - Academic Standards)

(cf. 6174 - Education for English ~~Language~~ Learners)

- c. Parent/guardian involvement, including efforts the county/district makes to seek parent/guardian input in county/district and school site decision making and how the county/district will promote parent/guardian participation in programs for unduplicated students, as defined in Education Code 42238.02 and Board policy, and students with disabilities

(cf. 3553 - Free and Reduced Price Meals)

(cf. 6020 - Parent Involvement)

(cf. 6173.1 - Education for Foster Youth)

Note: Pursuant to Education Code 52060, the LCAP must address student achievement as measured by specified indicators, including the Academic Performance Index (API), as applicable. However, the API has been replaced by the California School Dashboard, which examines the performance of schools, districts, and defined student groups on measures of academic performance, high school graduation rate, English learner progress, college/career preparation, suspension rate, and chronic absenteeism. Thus, item #1d below does not include the API. Districts may use data from the Dashboard, along with the other specified indicators, to develop goals related to student achievement.

- d. Student achievement, as measured by all of the following as applicable:
- (1) Statewide assessments of student achievement

~~(2) Academic Performance Index~~

- ~~(2)~~ (2) The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study that satisfy specified requirements and align with SBE-approved career technical education standards and frameworks, including, but not limited to, those described in Education Code 52302, 52372.5, or 54692

- ~~(3)~~ (3) The percentage of English learners who make progress toward English proficiency as measured by the SBE-certified assessment of English proficiency

- ~~(4)~~ (4) The English learner reclassification rate

~~(5)~~

- ~~(5)~~ (5) The percentage of students who have passed an Advanced Placement examination with a score of 3 or higher

- (76) The percentage of students who participate in and demonstrate college preparedness in the Early Assessment Program pursuant to Education Code 99300-99301

(cf. 0500 - Accountability)
 (cf. 6141.5 - Advanced Placement)
 (cf. 6162.5 - Student Assessment)
 (cf. 6162.51 - State Academic Achievement Tests)
 (cf. 6178 - Career Technical Education)

- e. Student engagement, as measured by school attendance rates, chronic absenteeism rates, middle school dropout rates, high school dropout rates, and high school graduation rates, as applicable

~~(cf. 6146.1 - High School Graduation Requirements)~~
~~(cf. 5113.1 - Chronic Absence and Truancy)~~
 (cf. 5147 - Dropout Prevention)
 (cf. 6146.1 - High School Graduation Requirements)

- f. School climate, as measured by student suspension and expulsion rates and other local measures, including surveys of students, parents/guardians, and teachers on the sense of safety and school connectedness, as applicable

(cf. 5137 - Positive School Climate)
 (cf. 5144 - Discipline)
 (cf. 5144.1 - Suspension and Expulsion/Due Process)
 (cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities))

- g. The extent to which students have access to and are enrolled in a broad course of study that includes all of the subject areas described in Education Code 51210 and 51220, as applicable, including the programs and services developed and provided to unduplicated students and students with disabilities, and the programs and services that are provided to benefit these students as a result of supplemental and concentration grant funding pursuant to Education Code 42238.02 and 42238.03

(cf. 6143 - Courses of Study)
 (cf. 6159 - Individualized Education Program)

- h. Student outcomes, if available, in the subject areas described in Education Code 51210 and 51220, as applicable

Note: In addition to goals aligned with the state priorities described in item #1 above, Education Code 52060 provides that the LCAP may include goals for local priorities established by the Board; see the accompanying Board policy. **Optional** item #2 below may be revised to reflect local priorities.

2. Any goals identified for any local priorities established by the Board.

(cf. 0200 - Goals for the School District)

3. A description of the specific actions the county/district will take during each year of the LCAP to achieve the identified goals, including the enumeration of any specific actions necessary for that year to correct any deficiencies in regard to the state and local priorities specified in items #1-2 above. Such actions shall not supersede provisions of existing collective bargaining agreements within the County/District.

Note: Pursuant to Education Code 52060, in developing goals and actions for the LCAP, the Board may consider qualitative information, including, but not limited to, the results of school quality reviews conducted pursuant to Education Code 52052. Education Code 52052 authorizes the SPI, with approval of the SBE and conditional upon an appropriation in the state budget, to develop and implement a program of school quality reviews that features locally convened panels to visit schools, observe teachers, interview students, and examine student work.

For purposes of the descriptions required by items #1-3 above, the Board may consider qualitative information, including, but not limited to, findings that result from any school quality reviews conducted pursuant to Education Code 52052 or any other reviews. (Education Code 52060)

For any local priorities addressed in the LCAP, the Board and Superintendent or designee shall identify and include in the LCAP the method for measuring the County/District's progress toward achieving those goals. (Education Code 52060)

To the extent practicable, data reported in the LCAP shall be reported in a manner consistent with how information is reported on a school accountability report card. (Education Code 52060)

(cf. 0510 - School Accountability Report Card)

Increase or Improvement in Services for Unduplicated Students

Note: The following section is for use by districts that receive LCFF supplemental and/or concentration grant funds. Such districts are required to increase or improve services for unduplicated students in proportion to the increase in funds apportioned on the basis of the number and concentration of unduplicated students; see BP 3100 - Budget. 5 CCR 15494-15496 specify the method for determining the percentage by which services for unduplicated students must be increased or improved above services provided to all students in the fiscal year.

The LCAP shall demonstrate how the district will increase or improve services for unduplicated students at least in proportion to the increase in funds apportioned on the basis of the number and concentration of unduplicated students. (5 CCR 15494-15496)

When the district expends supplemental and/or concentration grant funds on a districtwide or schoolwide basis during the year for which the LCAP is adopted, the district's LCAP shall: (5 CCR 15496)

1. Identify those services that are being funded and provided on a districtwide or schoolwide basis
2. Describe how services are principally directed towards, and are effective in, meeting the district's goals for unduplicated students in the state priority areas and any local priority areas

3. If the enrollment of unduplicated students is less than 55 percent of district enrollment or less than 40 percent of school enrollment, describe how these services are the most effective use of the funds to meet the district's goals for its unduplicated students in the state priority areas and any local priority areas. The description shall provide the basis for this determination, including, but not limited to, any alternatives considered and any supporting research, experiences, or educational theory. ~~(5 CCR 15496)~~

Annual Updates

On or before July 1 of each year, the LCAP shall be updated using the template ~~in 5 CCR 15497.5~~ adopted by the SBE and shall include all of the following: (Education Code 52061)

1. A review of any changes in the applicability of the goals described in the existing LCAP pursuant to the section "Goals and Actions Addressing State and Local Priorities" above
2. A review of the progress toward the goals included in the existing LCAP, an assessment of the effectiveness of the specific actions described in the existing LCAP toward achieving the goals, and a description of changes to the specific actions the district will make as a result of the review and assessment
3. A listing and description of the expenditures for the fiscal year implementing the specific actions included in the LCAP and the changes to the specific actions made as a result of the reviews and assessment required by items #1-2 above
4. A listing and description of expenditures for the fiscal year that will serve unduplicated students and students redesignated as fluent English proficient

Availability of the Plan

The Superintendent or designee shall post the LCAP and any updates or revisions to the LCAP on the County/District's web site. (Education Code 52065)

(cf. 1113 - District and School Web Sites)

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
SIERRA COUNTY OFFICE OF EDUCATION

Regulation approved: December 10, 2013

Loyalton, California

revised: May 12, 2015

revised: December 12, 2017

Policy Reference UPDATE Service

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Sierra County/Sierra-Plumas Joint USD

Board Policy

Philosophy, Goals, Objectives, and Comprehensive Plans BP 0460

LOCAL CONTROL AND ACCOUNTABILITY PLAN

Note: The following policy is **optional**. Education Code 52060-52077 require the Governing Board to adopt and annually update, on or before July 1, a local control and accountability plan (LCAP). Pursuant to Education Code 52060, the LCAP must include goals and actions aligned with eight state priorities related to (1) the degree to which teachers are appropriately assigned and fully credentialed, students have sufficient access to standards-based instructional materials, and facilities are maintained in good repair; (2) implementation of and student access to state academic content and performance standards; (3) parent/guardian involvement; (4) student achievement; (5) student engagement; (6) school climate; (7) student access to and enrollment in a broad course of study, including programs and services provided to benefit low-income students, English learners, and/or foster youth (i.e., "unduplicated students" for purposes of supplemental and concentration grants under the local control funding formula); and (8) student outcomes in the specified course of study. Education Code 52060 provides that, in addition to addressing the state priorities in the LCAP, the district may establish and address local priorities. Examples include priorities for student wellness and other conditions of children, professional development, community involvement, and effective governance and leadership. See the accompanying administrative regulation for further information about the required content of the LCAP.

The Governing Board desires to ensure the most effective use of available funding to improve outcomes for all students. ~~A community based,~~ A comprehensive, data-driven planning process shall be used to identify annual goals and specific actions and to facilitate continuous improvement of county/district practices.

(cf. 0000 - Vision)

(cf. 0200 - Goals for the School District)

The Board shall adopt a county/districtwide local control and accountability plan (LCAP), ~~following~~ based on the template ~~provided in 5 CCR 15497.5~~ adopted by the State Board of Education, that addresses the state priorities in Education Code 52060 and any local priorities adopted by the Board. The LCAP shall be updated on or before July 1 of each year and, like the district budget, shall cover the next fiscal year and subsequent two fiscal years. (Education Code 52060, 52064; 5 CCR 15494-15497.5)

(cf. 3100 - Budget)

The LCAP shall focus on improving outcomes for all students, particularly those who are "unduplicated students" ~~and other~~ or are part of any numerically significant student subgroup that is at risk of or is underperforming ~~students~~.

Unduplicated students include students who are eligible for free or reduced-price meals, English learners, and foster youth ~~and are counted only once~~, as defined in Education Code 42238.01 for purposes of the local control funding formula. (Education Code 42238.02)

(cf. 3553 - Free and Reduced Price Meals)

(cf. 6173.1 - Education for Foster Youth)

(cf. 6174 - Education for English ~~Language~~ Learners)

Numerically significant student subgroups include ethnic subgroups, socioeconomically disadvantaged students, English learners, students with disabilities, foster youth, and homeless students, when there are at least 30 students in the subgroup or at least 15 foster youth or homeless students, or as otherwise defined by the Superintendent of Public Instruction (SPI). (Education Code 52052)

(cf. 6164.4 - Identification and Evaluation of Individuals for Special Education)
(cf. 6173 - Education for Homeless Children)

The Superintendent or designee shall review the single plan for student achievement (SPSA) submitted by each district school pursuant to Education Code 64001 to ensure that the specific actions included in the LCAP are consistent with strategies included in the SPSA. (Education Code 52062)

(cf. 0420 - School Plans/Site Councils)

The LCAP shall also be aligned with other district and school plans to the extent possible in order to minimize duplication of effort and provide clear direction for program implementation.

(cf. 0400 - Comprehensive Plans)
(cf. 0440 - District Technology Plan)
(cf. 0450 - Comprehensive Safety Plan)
(cf. 5030 - Student Wellness)
(cf. 6171 - Title I Programs)
(cf. 7110 - Facilities Master Plan)

Any complaint that the county/district has not complied with legal requirements pertaining to the LCAP may be filed pursuant to AR 1312.3 - Uniform Complaint Procedures. (Education Code 52075)

(cf. 1312.3 - Uniform Complaint Procedures)

Plan Development

The Superintendent or designee shall gather data and information needed for effective and meaningful plan development and present it to the Board and community. Such data and information shall include, but not be limited to, data regarding the ~~numbers~~number of students in ~~various~~ student subgroups, disaggregated data on student achievement levels, and information about current programs and expenditures.

Note: Education Code 52060 requires consultation on plan development with all of the groups listed below. The Board may delegate responsibility for arranging meetings and other input opportunities to the Superintendent or designee.

5 CCR 15495 defines what it means to consult with students, including unduplicated students and other numerically significant student subgroups, and gives examples of methods that may be used for this consultation. State regulations do not provide examples of consultation with groups other than students, but consultations might include surveys, the establishment of an advisory committee consisting of representatives of all the specified groups, solicitation of feedback from the groups after a draft plan is available, discussion of the LCAP at staff meetings, and communication with parent organizations, student councils, school site councils, or other established committees or organizations.

The district may expand the following paragraph to reflect district practice.

The Board shall consult with teachers, principals, administrators, other school personnel, employee bargaining units, parents/guardians, and students in developing the LCAP. ~~Consultation with students~~

shall enable unduplicated students and other numerically significant student subgroups to review and comment on LCAP development and may include surveys of students, student forums, student advisory committees, and/or meetings with student government bodies or other groups representing students. (Education Code 52060; 5 CCR 15495)

(cf. 1220 - Citizen Advisory Committees)

(cf. 4140/4240/4340 - Bargaining Units)

(cf. 6020 - Parent Involvement)

Public Review and Input

Note: Pursuant to Education Code 52063 and 5 CCR 15495, the Board is required to establish a parent advisory committee that is composed of a majority of parents/guardians and includes at least one parent/guardian of an unduplicated student. In addition, if district enrollment includes at least 15 percent English learners, with at least 50 students who are English learners, the Board is required to establish an English learner parent advisory committee which, pursuant to 5 CCR 15495, must include a majority of parents/guardians of English learners. The district may use existing parent advisory committees for these purposes if the committee composition complies with Education Code 52063 and 5 CCR 15495. However, the district should consider whether such opportunities need to be expanded to achieve significant levels of stakeholder involvement in the planning process as intended by the law.

The Board shall establish a parent advisory committee to review and comment on the LCAP. The committee shall be composed of a majority of parents/guardians and shall include at least one parent/guardian of an unduplicated student as defined above. (Education Code 52063; 5 CCR 15495)

Whenever district enrollment includes at least 15 percent English learners, with at least 50 students who are English learners, the Board shall establish an English learner parent advisory committee composed of a majority of parents/guardians of English learners. (Education Code 52063; 5 CCR 15495)

The Superintendent or designee shall present the LCAP to the committee(s) before it is submitted to the Board for adoption, and shall respond in writing to comments received from the committee(s). (Education Code 52062)

Note: Education Code 52062 requires notification to the public of the opportunity to submit written comments on the proposed LCAP, including notification in the primary language of parents/guardians when required by Education Code 48985. Pursuant to Education Code 48985, whenever 15 percent or more of the students in a school speak a single primary language other than English, notifications sent to parents/guardians of such students must be written in the primary language as well as in English; see BP 5145.6 - Parental Notifications.

The Superintendent or designee shall notify members of the public of the opportunity to submit written comments regarding the specific actions and expenditures proposed to be included in the LCAP. The notification shall be provided using the most efficient method of notification possible, which may not necessarily include producing printed notices or sending notices by mail. All written notifications related to the LCAP shall be provided in the primary language of parents/guardians when required by Education Code 48985. (Education Code 52062)

(cf. 5145.6 - Parental Notifications)

Note: Pursuant to Education Code 305, the LCAP parent and community engagement process must include solicitation of input as described in the following paragraph. Also see BP/AR 6174 - Education for English Learners for further information regarding the types of language acquisition programs that may be offered to students.

As part of the parent and community engagement process, the district shall solicit input on effective and appropriate instructional methods, including, but not limited to, establishing language acquisition programs to enable all students, including English learners and native English speakers, to have access to the core academic content standards and to become proficient in English. (Education Code 305-306)

The Board shall hold at least one public hearing to solicit the recommendations and comments of members of the public regarding the specific actions and expenditures proposed to be included in the LCAP. The public hearing shall be held at the same meeting as the budget hearing required pursuant to Education Code 42127 and AR 3100 - Budget. (Education Code 42127, 52062)

(cf. 9320 - Meetings and Notices)

Adoption of the Plan

The Board shall adopt the LCAP prior to adopting the county/district budget, but at the same public meeting. This meeting shall be held after the public hearing described above, but not on the same day as the hearing.

The Board may adopt revisions to the LCAP at any time during the period in which the plan is in effect, provided the Board follows the process to adopt the LCAP pursuant to Education Code 52062 and the revisions are adopted in a public meeting. (Education Code 52062)

Submission of Plan to County Superintendent of Schools

Note: Education Code 52070 requires the district to submit the LCAP to the County Superintendent. The County Superintendent may seek written clarification of the contents of the plan and may submit recommendations for amendments as provided below. He/she is required to approve the LCAP on or before October 8 if he/she determines that (1) the LCAP adheres to the template adopted by the SBE; (2) the district budget includes expenditures sufficient to implement the specific actions in the LCAP; and (3) the LCAP adheres to supplemental and concentration grant expenditure requirements specified in Education Code 42238.07 for unduplicated students. In determining whether the district has fully demonstrated that it will use supplemental and concentration funds to increase or improve services for unduplicated students, 5 CCR 15497 requires the County Superintendent to review any descriptions of districtwide or schoolwide services provided.

Not later than five days after adoption of the LCAP, the Board shall file the LCAP with the County Superintendent of Schools. (Education Code 52070)

If the County Superintendent sends, by August 15, a written request for clarification of the contents of the LCAP, the Board shall respond in writing within 15 days of the request. If the County Superintendent then submits recommendations for amendments to the LCAP within 15 days of receiving the Board's response, the Board shall consider those recommendations in a public meeting within 15 days of receiving the recommendations. (Education Code 52070)

Monitoring Progress

Note: The following optional paragraph may be revised to reflect the district's timeline for reviewing the progress and effectiveness of strategies included in the LCAP. Reports should be provided to the Board in sufficient time to allow for any necessary changes in the annual update to the LCAP by July 1 of each year, as required by Education Code 52060-52061. The California School Dashboard provides a tool to assist in evaluation of district and school performance and includes all of the state priorities for the LCAP described in Education Code 52060.

The Superintendent or designee shall report to the Board, at least annually in accordance with the timeline and indicators established by him/her and the Board, regarding the County/District's progress toward attaining each goal identified in the LCAP. Evaluation shall include, but not be limited to, an assessment of district and school performance reported on the California School Dashboard. Evaluation data shall be used to recommend any necessary revisions to the LCAP.

(cf. 0500 - Accountability)

Technical Assistance/Intervention

Note: Pursuant to Education Code 52071, the Board may, at its discretion and at the district's expense, request technical assistance as described in items #1-3 below. In addition, the County Superintendent is required to provide such technical assistance whenever he/she does not approve the district's LCAP and/or the district fails to improve student achievement across more than one state priority described in Education Code 52060, as determined using the Dashboard.

When it is in the best interest of the County/District, the Board may submit a request to the County Superintendent for technical assistance, including, but not limited to: (Education Code 52071)

1. Assistance in the identification of county/district strengths and weaknesses in regard to state priorities, and review of effective, evidence-based programs that apply to the County/District's goals
2. Assistance from an academic expert, team of academic experts, or another county/district in the county in identifying and implementing effective programs to improve the outcomes for student subgroups
3. Advice and assistance from the California Collaborative for Educational Excellence established pursuant to Education Code 52074

In the event that the County Superintendent requires the county/district to receive technical assistance pursuant to Education Code 52071, the Board shall review all recommendations received from the County Superintendent or other advisor and shall consider revisions to the LCAP as appropriate in accordance with the process specified in Education Code 52062.

Note: Education Code 52072 provides that the SPI, with approval of the SBE, may intervene when a district meets both of the following criteria: (1) the district did not improve the outcomes for three or more student subgroups identified pursuant to Education Code 52052, or all of the student subgroups if the district has fewer than three subgroups, in regard to more than one state or local priority in three out of four consecutive school years; and (2) the California Collaborative for Educational Excellence (CCEE) has provided advice and assistance to the district and submits a finding that the district failed or is unable to implement the CCEE's recommendations or that the district's inadequate performance is so persistent or acute as to require intervention. For any district identified as needing intervention, the SPI or an academic trustee appointed by the SPI may, with approval of the SBE, take one or more of the actions listed in items #1-3 below.

If the SPI identifies the district as needing intervention pursuant to Education Code 52072, the district shall cooperate with any action taken by the SPI or any academic advisor appointed by the SPI, which may include one or more of the following:

1. Revision of the County/District's LCAP
2. Revision of the County/District's budget in accordance with changes in the LCAP

3. A determination to stay or rescind any county/district action that would prevent the county/district from improving outcomes for all student subgroups, provided that action is not required by a collective bargaining agreement

Legal Reference:

EDUCATION CODE

305-306 English language education
 17002 State School Building Lease-Purchase Law, including definition of good repair
[33430-33436 Learning Communities for School Success Program; grants for LCAP implementation](#)
 41020 Audits
 42127 Public hearing on budget adoption
 42238.01-42238.07 Local control funding formula
 44258.9 County superintendent review of teacher assignment
 48985 Parental notices in languages other than English
 51210 Course of study for grades 1-6
 51220 Course of study for grades 7-12
 52052 ~~Academic Performance Index~~; [numerically/Numerically](#) significant student subgroups
 52060-52077 Local control and accountability plan
 52302 Regional occupational centers and programs
 52372.5 Linked learning pilot program
 54692 Partnership academies
 60119 Sufficiency of textbooks and instructional materials; hearing and resolution
 60605.8 California Assessment of Academic Achievement; Academic Content Standards Commission
 60811.3 Assessment of language development
 64001 Single plan for student achievement
 99300-99301 Early Assessment Program
CODE OF REGULATIONS, TITLE 5
 15494-15497.5 Local control and accountability plan and spending requirements
UNITED STATES CODE, TITLE 20
 6312 Local educational agency plan
 6826 Title III funds, local plans

Management Resources:

CSBA PUBLICATIONS

[Promising Practices for Developing and Implementing LCAPs](#), Governance Brief, [November 2016](#)
[LCFF Rubrics, Issue 1: What Boards Need to Know About the New Rubrics](#), Governance Brief, [rev. October 2016](#)
CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS
[California School Accounting Manual](#)
[California School Dashboard](#)
[LCFF Frequently Asked Questions](#)
[Local Control and Accountability Plan and Annual Update \(LCAP\) Template](#)
[Family Engagement Framework: A Tool for California School Districts, 2014](#)
[California Career Technical Education Model Curriculum Standards, 2013](#)
[California Common Core State Standards: English Language Arts and Literacy in History/Social Studies, Science, and Technical Subjects, rev. 2013](#)
[California Common Core State Standards: Mathematics, rev. 2013](#)
[California English Language Development Standards, 2012](#)
WEB SITES
 CSBA: <http://www.csba.org>
 California Department of Education: <http://www.cde.ca.gov>
 School Dashboard: <http://www.caschooldashboard.org>

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
 SIERRA COUNTY OFFICE OF EDUCATION

Loyalton, California

Policy adopted: December 10, 2013

revised: May 12, 2015

revised: December 12, 2017

Policy Reference UPDATE Service

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Sierra County/Sierra-Plumas Joint USD

Board Policy

Philosophy, Goals, Objectives, and Comprehensive Plans BP 0500

ACCOUNTABILITY

The Governing Board of Education recognizes its responsibility to ensure accountability to the public for the performance of County/District schools. The Board shall regularly review the effectiveness of the County/District's programs, personnel, and fiscal operations, with a focus on the County/District's effectiveness in improving capacity to improve student achievement. The Board shall establish appropriate processes and measures to monitor results and to evaluate progress toward accomplishing the County/District's vision and goals. set forth in the local control and accountability plan (LCAP).

(cf. 0000 - Vision)

(cf. 0200 - Goals for the School County/District)

(cf. 0460 - Local Control and Accountability Plan)

(cf. 2140 - Evaluation of the Superintendent)

(cf. 3460 - Financial Reports and Accountability and Reports)

(cf. 4115 - Evaluation/Supervision)

(cf. 4215 - Evaluation/Supervision)

(cf. 4315 - Evaluation/Supervision)

(cf. 6011 - Academic Standards)

(cf. 6141 - Curriculum Development and Evaluation)

(cf. 6190 - Evaluation of the Instructional Program)

(cf. 9400 - Board Self-Evaluation)

Indicators of County/District progress in improving student achievement shall include, but are not limited to, the state Academic Performance Index (API) and the measures of "adequate yearly progress" (AYP) required under the federal accountability system.

Note: California's accountability system, which is based on both state and federal requirements, measures district and school performance on a variety of indicators of school success. 20 USC 6311, as amended by the Every Student Succeeds Act (P.L. 114-95), requires each state to have an accountability system that incorporates multiple measures, including, but not limited to, statewide assessment results for all students as well as numerically significant subgroups. The California Accountability and Continuous Improvement System consists of both state and local indicators to assist districts in identifying strengths and areas in need of improvement in each priority area addressed by the local control and accountability plan (LCAP). The degree to which districts and schools are meeting these criteria is reflected in the California School Dashboard, which is a color-coded chart that includes the status of performance on the indicators as well as the change in performance from year to year.

Beginning in the 2018-19 school year, the California Department of Education (CDE) will notify schools identified for comprehensive and/or targeted support and improvement pursuant to 20 USC 6311. Until then, the CDE encourages schools previously identified for program improvement to utilize the Dashboard to determine areas of improvement in preparation for implementation of support and improvement requirements.

District and school performance shall be annually evaluated based on multiple measures specified in the California Accountability and Continuous Improvement System as reported on the California School Dashboard.

(cf. 6162.5 - Student Assessment)

(cf. 6162.51 - ~~Standardized Testing and Reporting Program~~ State Academic Achievement Tests)

The district's alternative ~~Alternative~~ schools serving high-risk student populations, including continuation high schools, opportunity schools, ~~and~~ community day schools, and nonpublic, nonsectarian schools pursuant to Education Code 56366, shall be subject to an alternative accountability system established by the Superintendent of Public Instruction. (Education Code 52052, 56366)

(cf. 6159.2 - Nonpublic, Nonsectarian School and Agency Services for Special Education)

(cf. 6184 - Continuation Education)

(cf. 6185 - Community Day School)

The County/District and each County/District school shall demonstrate comparable improvement in academic achievement, ~~as measured by the API~~, for all numerically significant student subgroups. Numerically significant subgroups include ethnic subgroups, socioeconomically disadvantaged students, English learners, students with disabilities, ~~and~~ foster youth, and homeless students, when the subgroup consists of at least 30 students with a valid test score or 15 foster youth or homeless students. (Education Code 52052)

Education Code 52060 and 52061 require the district to consult with parents/guardians, students, teachers, principals, administrators, other school personnel, and employee bargaining units in the development and annual update of the district's LCAP; see BP 0460 - Local Control and Accountability Plan.

The Superintendent shall provide regular reports to the Board and the public regarding County/District and school performance. Opportunities for feedback from students, parents/guardians, staff, and community members shall be made available as part of any review and evaluation of County/District programs and operations and as part of the development or annual update of the ~~local control and accountability plan (LCAP)~~ LCAP.

(cf. 0510 - School Accountability Report Card)

(cf. 1100 - Communication with the Public)

(cf. 1112 - Media Relations)

(cf. 1113 - District and School Web Sites)

(cf. 1220 - Citizen Advisory Committees)

(cf. 6020 - Parent Involvement)

Note: Pursuant to Education Code 52071, a district will receive technical assistance whenever the County Superintendent of Schools does not approve the district's LCAP or annual update to the LCAP, the district fails to improve student achievement across more than one state priority identified in Education Code 52060, or the district requests technical assistance. Education Code 52072 provides that, under specified conditions, the Superintendent of Public Instruction may intervene to revise the district's LCAP or budget and/or to stay or rescind any district action, not required by local collective bargaining agreement, that is preventing the district from improving outcomes for all student subgroups. See BP/AR 0460 - Local Control and Accountability Plan.

Evaluation results may be used as a basis for revising County/District or school goals, updating the LCAP or other comprehensive plans, identifying and developing strategies to address disparities in achievement among student subgroups, implementing programmatic changes,

determining the need for additional support and assistance, awarding incentives or rewards, and establishing other performance-based consequences.

(cf. 0400 - Comprehensive Plans)

(cf. 0420 - School Plans/Site Councils)

(cf. 4141/4241 - Collective Bargaining Agreement)

Legal Reference:

EDUCATION CODE

33127-33129 Standards and criteria for fiscal accountability

33400-33407 California Department of Education evaluation of district programs

44660-44665 Evaluation of certificated employees

51041 Evaluation of the educational program

52052-52052.1 Public school performance accountability program

52060-52077 Local control and accountability plan

56366 Nonpublic, nonsectarian schools

60640-60649 California Assessment of Student Performance and Progress

CODE OF REGULATIONS, TITLE 5

1068-1074 Alternative schools accountability model, assessments

15440-15464 Standards and criteria for fiscal accountability

UNITED STATES CODE, TITLE 20

6311 Accountability, state plan

6312 Local educational agency plan

CODE OF FEDERAL REGULATIONS, TITLE 34

200.12-200.24 State accountability system

200.30-200.48 State and LEA report cards and plans

Management Resources:

WEB SITES

CSBA: <http://www.csba.org>

California Department of Education, Accountability: <http://www.cde.ca.gov/ta/ac>

California School Dashboard: <http://www.caschooldashboard.org>

U.S. Department of Education: <http://www.ed.gov>

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

SIERRA COUNTY OFFICE OF EDUCATION

Loyalton, California

Policy adopted: April 10, 2007

revised: December 10, 2013

revised: December 12, 2017

Policy Reference UPDATE Service

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Sierra County/Sierra-Plumas Joint USD

Administrative Regulation

Community Relations

AR 1113

DISTRICT AND SCHOOL WEB SITES

Note: The following **optional** administrative regulation is for use by districts that maintain their own web site(s) and should be revised to reflect district practice.

Design Standards

The Superintendent or designee shall develop design standards for district and school web sites that include, but are not limited to, guidelines to ensure the clear organization of the material, readability of the font type and size, and simplicity of the navigation structure linking the content on the web site. Such standards shall take into consideration the ease of use on a wide range of devices.

Note: Pursuant to Title II of the Americans with Disabilities Act (42 USC 12131-12134) and Section 504 of the Rehabilitation Act of 1973 (29 USC 705, 794; 34 CFR 104.1-104.39), districts have an obligation to provide an equal opportunity to individuals with disabilities to participate in and receive the benefits of the educational program. Such obligations have been interpreted by the U.S. Department of Education's Office for Civil Rights (OCR) to include the requirement that district web sites be accessible to individuals with disabilities. See the OCR's June 2010 and May 2011 Dear Colleague Letters.

While there are no explicit standards detailed in law or regulations addressing accessible features, the World Wide Web Consortium's Web Content Accessibility Guidelines 2.0 and Web Accessibility Initiative Accessible Rich Internet Applications Suite are widely used tools that may serve as guidelines for district and school web sites. Additionally, examples of technical standards for accessibility are available on the California Department of Education's web site.

In accordance with the requirements of the Americans with Disabilities Act and Section 504 of the federal Rehabilitation Act of 1973, district and school web sites shall contain features that ensure accessibility for individuals with disabilities, which may include, but are not limited to, captions for videos and multimedia presentations, text alternatives to images, provision of sufficient time to use the content, avoidance of flashing images, adequate contrast in visual presentations, and/or other features that meet applicable standards for web site accessibility. The Superintendent or designee shall regularly review district and school web sites and modify them as needed to ensure legal compliance with accessibility standards.

Guidelines for Content

District 0410 - Nondiscrimination in District Programs and Activities)

Web Site Content

Note: The following section may be revised to reflect district practice.

For all Governing Board meetings occurring on and after January 1, 2019, Government Code 54954.2, as amended by AB 2257 (Ch. 265, Statutes of 2016), requires the district to post a "prominent, direct link" to the current Board meeting agenda on the primary homepage of the district's web site. However, districts that use an integrated agenda management platform (i.e., a web site dedicated to providing the entirety of the agenda information for

the Board) are exempt from this requirement if a direct link to the platform is posted on the homepage and the current agenda is the first agenda available at the top of the platform. Government Code 54954.2 specifies that agendas posted either through a direct link or through use of an integrated agenda management platform must be (1) retrievable, downloadable, indexable, and electronically searchable by commonly used Internet search applications; (2) platform independent and machine readable; and (3) available to the public free of charge and without any restriction that would impede the reuse or redistribution of the agenda.

As applicable, district and school web sites shall provide current information regarding the district's mission and goals, district/school programs, activities, and operations. Such information shall be appropriate for both internal and external audiences and may include district mission and goals, district or district/school news, agendas and minutes of Governing Board of Education meetings, School Accountability Report Cards, school calendars, and links to educational resources.

(cf. 0440 - District Technology Plan)

(cf. 0510 - School Accountability Report Card)

(cf. 1100 - Communication with the Public)

(cf. ~~1112 - Media Relations~~ 9322 - Agenda/Meeting Materials)

(cf. ~~6020 - Parent Involvement~~)

With approval of the principal, individual teachers may create web pages linked to the district or school web site to provide information pertaining to class assignments, expectations, and activities.

Note: In determining whether to limit or allow the ability of certain groups or individuals to provide content for district or school web sites, districts should consult with legal counsel on matters pertaining to protected speech and equal access; see BP/AR 5145.2 - Freedom of Speech/Expression and BP/AR 6145.5 - Student Organizations and Equal Access.

Student work may be published on district or school web sites provided that both the student and his/her parent/guardian provide written permission or the work is part of an existing publication such as a school newspaper.

~~Students, staff or other individuals may not use district or school web sites to provide access to their personal web pages or online services.~~

TheNote: Federal copyright law (17 USC 106) grants a copyright owner the exclusive rights to reproduce, distribute, make derivative works of, publicly perform, or publicly display the copyrighted work or to authorize others to do so. However, pursuant to 17 USC 107, "fair use" (i.e., the reproduction of limited portions of copyrighted materials without the copyright owner's permission) is allowed for such purposes as criticism, comment, news reporting, teaching, scholarship, or research; see BP/AR 6162.6 - Use of Copyrighted Materials. Even if use of certain copyrighted materials in the district meets the criteria for a fair use exception, text, art, or photos that are not clearly stated to be in the "public domain" and available for free use should not be replicated on a district or school web site without prior permission of the copyright owner.

Any copyrighted material to be posted on a district or school web site shall be submitted to the Superintendent or designee shall ensure that together with the permission of the copyright laws are not violated in the use of materials owner to reprint the material. Any copyrighted material submitted without the copyright owner's permission shall only be posted on a district and/or school web sites. If site if the Superintendent or designee determines that the material is in the public domain or that the intended use meets the criteria for fair use or another exception pursuant to 17 USC 107-122. When any copyrighted material is posted, the web site shall include a notice shall be included crediting the original producer of the material copyright owner and noting how and when, as necessary, shall note that permission to reprint the material was granted.

(cf. 4132/4232/4332 - Publication or Creation of Materials)
 (cf. 6162.6 - Use of Copyrighted Materials)

Whenever a district or school web site includes links to external web sites, it shall include a disclaimer that the district is not responsible for the content of external web sites.

Roles and Responsibilities

Any employee assigned as a district or school webmaster shall be responsible for the uploading of material to the web site(s) ~~as requested by~~ upon approval of the Superintendent or designee.

He/she shall review district and school web sites

~~The Superintendent may assign a committee or designee~~ to ensure consistency ~~of the material~~ with district standards, regularly check links for accuracy and appropriateness, keep the web server free of outdated or unused files, and provide technical assistance as needed.

~~The creating and updating of a school web site is subject to monitoring and editing by the Superintendent or designee.~~

The Superintendent or designee may assign additional staff members ~~or a committee~~ to conduct ~~an~~ editorial ~~review~~ reviews of all materials submitted for publication on district or school web sites and to make corrections as needed in spelling, grammar, ~~appropriateness and accuracy of content.~~ ~~The Superintendent or designee, technology director and a committee, if assigned, shall meet with the webmaster during each school year~~ or accuracy of content.

The Superintendent or designee shall provide staff development opportunities related to district content guidelines, design standards, and accessibility laws and standards to district communications and technology staff, district and school webmasters, and/or other appropriate staff.

(cf. 4131 - Staff Development)

(cf. 4231 - Staff Development)

(cf. 4331 - Staff Development)

Security

The Superintendent or designee shall establish security procedures for the district's computer network to prevent unauthorized access and changes to district and school web sites. To the extent possible, the host computer(s) shall be in a lockable room with restricted access.

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
 SIERRA COUNTY OFFICE OF EDUCATION
 Sierraville, California

Regulation approved: April 10, 2007

revised: October 11, 2011

revised: December 12, 2017

Policy Reference UPDATE Service

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Sierra County/Sierra-Plumas Joint USD

Board Policy

Community Relations

BP 1113

DISTRICT AND SCHOOL WEB SITES

Note: The following **optional** policy is for use by districts that maintain their own web site(s) and may be revised to reflect district practice. District strategies for effective use of web sites may be incorporated into the district's comprehensive communications plan; see BP 1100 - Communication with the Public.

To enhance communication with students, parents/guardians, staff, and community members, the ~~Governing Board of Education~~ encourages the Superintendent or designee to develop and maintain district and school web sites. The use of district and school web sites shall support the district's vision and goals and shall be coordinated with other district communications strategies.

(cf. 0000 - Vision)
 (cf. 0440 - District Technology Plan)
 (cf. 1100 - Communication with the Public)
 (cf. 1112 - Media Relations)
 (cf. 1114 - District-Sponsored Social Media)
 (cf. 6020 - Parent Involvement)

Design Standards

The Superintendent or designee shall establish design standards for district and school web sites in order to maintain a consistent identity, professional appearance, and ease of use.

Note: Pursuant to Title II of the Americans with Disabilities Act (42 USC 12131-12134) and Section 504 of the Rehabilitation Act of 1973 (29 USC 705, 794; 34 CFR 104.1-104.39), districts have an obligation to provide an equal opportunity to individuals with disabilities to participate in and receive the benefits of the educational program, and must provide accommodations or modifications when necessary to ensure equal treatment. Such obligations have been interpreted by the U.S. Department of Education's Office for Civil Rights (OCR) to include the requirement that district web sites be accessible to individuals with disabilities. See the OCR's June 2010 and May 2011 Dear Colleague Letters. Thus, districts must consider the needs of individuals with disabilities and identify features that would enable such persons to access all the information on district and school web sites.

A U.S. Department of Justice technical assistance publication, Accessibility of State and Local Government Websites to People with Disabilities, states that an agency with a web site that is otherwise inaccessible to individuals with disabilities may meet its legal obligations by providing an alternative accessible way for them to use the programs or services (e.g., a staffed telephone information line), but points out that these alternatives are unlikely to provide an equal degree of access in terms of hours of operation or range of options and programs available. See the accompanying administrative regulation for accessibility guidelines.

The district's design standards shall address the accessibility of district ~~sponsored~~ and school web sites to individuals with disabilities, including compatibility with commonly used assistive technologies.

(cf. 0410 - Nondiscrimination in District Programs and Activities)

Guidelines for Web Site Content

The Superintendent or designee shall develop content guidelines for district and school web sites and ~~shall~~ assign staff to review and approve content prior to posting.

Note: The following **optional** paragraph ensures consistency of district policies regarding advertising and may be revised to reflect district practice.

Board policy pertaining to advertising in district and school publications, as specified in BP 1325 - Advertising and Promotion, shall also apply to advertising on district and school web sites.

~~District and school websites shall not include content which is obscene, libelous or slanderous, or which creates a clear and present danger of inciting students to commit unlawful acts on school premises, violate school rules or substantially disrupt the school's orderly operation.~~

~~Any links to external sites shall follow the same guidelines applicable to district and school web sites.~~

(cf. 1325 - Advertising and Promotion)

Privacy Rights

Note: Business and Professions Code 22580-22582 prohibit an operator of a web site from knowingly using, disclosing, compiling, or allowing a third party to use, disclose, or compile the personal information of a minor for the purpose of marketing or advertising specified types of products or services. Business and Professions Code 22584-22585 prohibit the operator of a web site that provides services to K-12 students from selling or disclosing specified student information or knowingly using that student information to engage in targeted advertising to students or parents/guardians or to amass a profile about a student. Business and Professions Code 22586, as added by AB 2799 (Ch. 620, Statutes of 2016), provides a similar prohibition for the operator of a web site used, designed, and marketed primarily for preschool or prekindergarten purposes from knowingly engaging in specified activities, including targeted advertising, selling or disclosing a student's information, and using specified information to amass a profile about a student except in furtherance of preschool or prekindergarten purposes. See BP 5125 - Student Records for further information regarding protection of student information.

The Superintendent or designee shall ensure that the privacy rights of students, parents/guardians, staff, Board members, and other individuals are protected on district and school web sites.

(cf. 1340 - Access to District Records)

(cf. 4119.23/4219.23/4319.23 - Unauthorized Release of Confidential/Privileged Information)

(cf. 5022 - Student and Family Privacy Rights)

(cf. 5125 - Student Records)

Note: The following **optional** paragraph may be revised to reflect district practice. The district should carefully consider whether to place personally identifiable information on district or school web sites since release of such information may put individuals, including students, at risk and also may violate Education Code 49073 which prohibits disclosure of student directory information to any private profit-making entity; see BP/AR/E 5125.1 - Release of Directory Information.

Telephone numbers and home and email addresses of students and/or their parents/guardians shall not be published on district or school web sites.

(cf. 5125.1 - Release of Directory Information)

~~Because of the wide accessibility of the Internet and potential risk to students, photographs of individual students shall not be published with their names~~Note: The following options address the use of students' photographs on district or school web sites. Option 1 is for use by districts that, pursuant to Education Code 49061 and 34 CFR 99.3, include photographs in the definition of directory information, as specified in AR 5125.1 - Release of

Directory Information, and publish student photographs along with their names unless a parent/guardian requested in writing that no photographs of their child be released without their prior written consent. Option 2 is for use by districts that do not allow students' photographs to be published along with their names unless specific consent for such publication is received from the parent/guardian.

OPTION 1: The district regards photographs as a category of directory information that would not generally be considered harmful or an invasion of privacy if disclosed. Therefore, a student's photograph, together with his/her name, may be published on district or school web sites unless the student's parent/guardian has notified the district in writing to not release the student's photograph without prior written consent, in accordance with BP/AR 5125.1 - Release of Directory Information.

OPTION 2: Photographs of individual students shall not be published on district or school web sites accompanied by the student's name or other personally identifiable information without the prior written consent of the student's parent/guardian.

If students' names are not included, photographs of individual students or groups of students, such as at a school event, may be published provided on school or district web sites.

Note: The following optional paragraph may be revised to reflect district practice. It is recommended that ~~students' names are not included~~ districts not post employees' home addresses, personal telephone numbers, or personal email addresses on district or school web sites, in order to maintain employee privacy and safety. If such information is posted, employees should be informed that using a personal account or device to receive communications regarding district business does not categorically exclude these records from disclosure upon request under the California Public Records Act (Government Code 6250-6270), pursuant to the California Supreme Court's decision in City of San Jose v. Superior Court. See BP 1340 - Access to District Records, AR 3580 - District Records, and BB 9012 - Board Member Electronic Communications.

Staff members' ~~Employees'~~ home addresses ~~or,~~ personal telephone numbers, and personal email addresses shall not be posted on district or school web sites.

The home address or telephone number of any elected or appointed official including, but not limited to, a Board member or public safety official, shall not be posted on district or school web sites without the prior written permission of that individual. (Government Code 3307.5, 6254.21, 6254.24)

No public safety official shall be required to consent to the posting on the Internet of his/her photograph or identity as a public safety officer for any purpose if that officer reasonably believes that the disclosure may result in a threat, harassment, intimidation, or harm to the officer or his/her family. (Government Code 3307.5)

(cf. 3515.3 - District Police/Security Department)

Legal Reference:

EDUCATION CODE

- 35182.5 *Contracts for advertising*
- 35258 *Internet access to school accountability report cards*
- 48907 *Exercise of free expression; rules and regulations*
- 48950 *Speech and other communication*
- 49061 *Definitions, directory information*
- 49073 *Release of directory information*
- 60048 *Commercial brand names, contracts or logos*

BUSINESS AND PROFESSIONS CODE

- 22580-22582 *Digital privacy*

[22584-22585 Student Online Personal Information Protection Act](#)

[22586 Preschool and prekindergarten privacy](#)

GOVERNMENT CODE

3307.5 Publishing identity of public safety officers

6254.21 Publishing addresses and telephone numbers of officials

6254.24 Definition of public safety official

11135 Nondiscrimination; accessibility to state web sites

PENAL CODE

14029.5 Prohibition against publishing personal information of person in witness protection program

UNITED STATES CODE, TITLE 17

101-~~1101~~ [Federal 122 Subject matter and scope of copyright law](#)

[504 Penalties for copyright infringement](#)

UNITED STATES CODE, TITLE 20

1232g Federal Family Educational Rights and Privacy Act

UNITED STATES CODE, TITLE 29

[705 Definitions: Vocational Rehabilitation Act](#)

794 Section 503 of the Rehabilitation Act of 1973; accessibility to federal web sites

UNITED STATES CODE, TITLE 42

12101-12213 Americans with Disabilities Act

CODE OF FEDERAL REGULATIONS, TITLE 16

312.1-312.12 Children's Online Privacy

CODE OF FEDERAL REGULATIONS, TITLE 34

99.1-99.67 Family Educational Rights and Privacy

[104.1-104.61 Nondiscrimination on the basis of disability](#)

COURT DECISIONS

[City of San Jose v. Superior Court, \(2017\) 2 Cal.5th 608](#)

[Aaris v. Las Virgenes Unified School District, \(1998\) 64 Cal.App.4th 1112](#)

Management Resources:

[U.S. DEPARTMENT OF EDUCATION OFFICE FOR CIVIL RIGHTS PUBLICATIONS](#)

[Dear Colleague Letter, May 26, 2011](#)

[Joint Dear Colleague Letter: Electronic Book Readers, June 2010](#)

[U.S. DEPARTMENT OF JUSTICE PUBLICATIONS](#)

[Accessibility of State and Local Government Websites to People with Disabilities, June 2003](#)

[WORLD WIDE WEB CONSORTIUM PUBLICATIONS](#)

[Web Content Accessibility Guidelines, December 2008](#)

WEB SITES

CSBA: <http://www.csba.org>

California Department of Education, Web Accessibility Standards:

<http://www.cde.ca.gov/re/di/ws/webaccessstds.asp>

California School Public Relations Association: <http://www.calspra.org>

[U.S. Department of Education, Office for Civil Rights: https://www2.ed.gov/about/offices/list/ocr](#)

U.S. Department of Justice, Americans with Disabilities Act: <http://www.ada.gov>

World Wide Web Consortium, Web Accessibility Initiative: <http://www.w3.org/wai>

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
SIERRA COUNTY OFFICE OF EDUCATION

Policy adopted: April 10, 2007

revised: October 11, 2011

revised: December 12, 2017

Sierraville, California

Loyalton, California

Policy Reference UPDATE Service

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Sierra County/Sierra-Plumas Joint USD

Board Policy ***NEW***

Business and Noninstructional Operations

BP 3513.4

DRUG AND ALCOHOL FREE SCHOOLS

Note: The following policy prohibits the possession, use, or sale of drugs or alcohol by any person on district property. For policy addressing the prevention and intervention of alcohol and drug use among students, see BP 5131.6 - Alcohol and Other Drugs. For policy prohibiting employees from possessing, using, or being under the influence of a controlled substance in the workplace, see BP 4020 - Drug and Alcohol Free Workplace.

The Governing Board recognizes the need to keep district schools free of drugs and alcohol in order to create a safe and healthy environment conducive to learning and promote student health and well-being. The Board prohibits the possession, use, or sale of drugs and alcohol at any time in district-owned or leased buildings, on district property, and in district vehicles, unless otherwise permitted by law.

(cf. 1325 - Advertising and Promotion)
(cf. 3513.3 - Tobacco-Free Schools)
(cf. 4020 - Drug and Alcohol-Free Workplace)
(cf. 4159/4259/4359 - Employee Assistance Programs)
(cf. 5030 - Student Wellness)
(cf. 5131.6 - Alcohol and Other Drugs)
(cf. 5131.62 - Tobacco)
(cf. 6142.8 - Comprehensive Health Education)

The following substances are prohibited on all district property:

1. Any substance which may not lawfully be possessed, used, or sold in California

Note: Although Health and Safety Code 11362.1, as amended by Proposition 64 (2016), authorizes persons age 21 years and older to possess and use specified amounts of cannabis, Health and Safety Code 11362.3 prohibits possession or use of cannabis by persons under age 21 and prohibits all persons from possessing, smoking, or ingesting cannabis or cannabis products on the grounds of a school, day care center, or youth center while children are present.

2. Cannabis or cannabis products (Health and Safety Code 11362.3; 21 USC 812, 844)
3. Alcoholic beverages, unless approved by the Superintendent or designee for limited purposes specified in Business and Professions Code 25608

(cf. 1330 - Use of School Facilities)
(cf. 1330.1 - Joint Use Agreements)

Note: Pursuant to various state laws, prescribed medication may be administered at school with written statements from the student's parent/guardian and authorized health care provider; see BP/AR 5141.21 - Administering

Medication and Monitoring Health Conditions. However, Health and Safety Code 11362.79 prohibits a person who has been authorized for medical use of cannabis from smoking cannabis on the grounds of or within 1,000 feet of a school, recreation center, or youth center or on a school bus, and Health and Safety Code 11362.3 prohibits cannabis on district property while children are present as noted in item #2 above. In addition, federal law (21 USC 812, 844) continues to prohibit the possession of cannabis, even by medical users.

Prescription medication, except for prescribed cannabis, may be administered at school in accordance with law, district policy and regulations, and written statements by the parent/guardian and the student's authorized health care provider as applicable.

(cf. 5141.21 - Administering Medications and Monitoring Health Conditions)

Information about the district's drug- and alcohol-free schools policy and the consequences for violations shall be communicated clearly to employees, parents/guardians, students, and the community.

Enforcement/Discipline

The Superintendent or designee shall take appropriate action to eliminate the possession, use, or sale of alcohol and other drugs and related paraphernalia in district facilities, on district property, in district vehicles, or at school-sponsored activities. As appropriate, he/she may direct anyone violating this policy to leave school property and/or refer the matter to law enforcement.

(cf. 1250 - Visitors/Outsiders)

(cf. 3515.2 - Disruptions)

(cf. 5145.11 - Questioning and Apprehension by Law Enforcement)

(cf. 5145.12 - Search and Seizure)

Students and employees who violate the terms of this policy may be subject to discipline and/or referred to assistance programs in accordance with law and Board policy.

(cf. 4112.41/4212.41/4312.41 - Employee Drug Testing)

(cf. 4112.42/4212.42/4312.42 - Drug and Alcohol Testing for School Bus Drivers)

(cf. 4117.7/4217.7/4317.7 - Employment Status Reports)

(cf. 4118 - Dismissal/Suspension/Disciplinary Action)

(cf. 4218 - Dismissal/Suspension/Disciplinary Action)

(cf. 5131 - Conduct)

(cf. 5144 - Discipline)

(cf. 5144.1 - Suspension and Expulsion/Due Process)

(cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities))

(cf. 6145 - Extracurricular and Cocurricular Activities)

(cf. 6145.2 - Athletic Competition)

Legal Reference:

EDUCATION CODE

44940 Compulsory leave of absence for certificated persons

44940.5 Procedures when employees are placed on compulsory leave of absence

45123 Employment after conviction of controlled substance offense

45304 Compulsory leave of absence for classified persons

48900 Suspension or expulsion (grounds)

48900.5 Suspension, limitation on imposition; exception

48901 Smoking or use of tobacco prohibited

48901.5 *Prohibition of electronic signaling devices*
48902 *Notification of law enforcement authorities; civil or criminal immunity*
48909 *Narcotics or other hallucinogenic drugs*
48915 *Expulsion; particular circumstances*
BUSINESS AND PROFESSIONS CODE
25608 *Alcohol on school property; use in connection with instruction*
GOVERNMENT CODE
8350-8357 *Drug-free workplace*
HEALTH AND SAFETY CODE
11053-11058 *Standards and schedules*
11353.6 *Juvenile Drug Trafficking and Schoolyard Act*
11362.1 *Possession and use of cannabis, persons age 21 and over*
11362.3 *Limitations on possession and use of cannabis*
11362.79 *Limitations on medical use of cannabis*
104559 *Tobacco use prohibition*
PENAL CODE
13860-13864 *Suppression of drug abuse in schools*
VEHICLE CODE
13202.5 *Drug and alcohol related offenses by person under age of 21, but aged 13 or over;*
UNITED STATES CODE, TITLE 20
7101-7122 *Student Support and Academic Enrichment Grants*
UNITED STATES CODE, TITLE 21
812 *Schedules of controlled substances*
844 *Penalties for possession of controlled substance*
UNITED STATES CODE, TITLE 41
8101-8106 *Drug-Free Workplace Act*
COURT DECISIONS
Ross v. RagingWire Telecommunications, Inc., 42 Cal. 4th 920 (2008)

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
SIERRA COUNTY OFFICE OF EDUCATION

Policy adopted: December 12, 2017

Loyalton, California

Policy Reference UPDATE Service

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Sierra County/Sierra-Plumas Joint USD

Administrative Regulation

Business and Noninstructional Operations

AR 3515.6

~~Whenever~~ **CRIMINAL BACKGROUND CHECKS FOR CONTRACTORS**

Note: Education Code 45125.1 and 45125.2 require certain employees of entities contracting to provide services to the district, as specified below, to obtain a criminal background check. Pursuant to Education Code 45125.1, as amended by AB 949 (Ch. 84, Statutes of 2017), the requirement for a criminal background check also applies to any individual operating as a sole proprietor who contracts with the district. In the case of a sole proprietor, Education Code 45125.1, as amended, provides that it is the responsibility of the district to prepare and submit the employee's fingerprints to the Department of Justice (DOJ) for processing.

~~When the~~ ~~contracts for school and classroom janitorial, school site administrative, school site grounds and landscape maintenance, student transportation, and school site food-related services,~~ employees of any entity contracting with the district to provide specified services will have contact with students, the entity shall certify in writing to the Superintendent or designee shall ensure that the contracting entity certifies in writing that any none of those employees who may come into contact with students have not has been convicted of a violent or serious felony as defined in Education Code 45122.1, unless the. In the case of a sole proprietor, the Superintendent or designee shall prepare and submit the employee's fingerprints to the Department of Justice. If any contracting employee has received who may have contact with students has been convicted of a violent or serious felony as defined, a certificate of rehabilitation and a pardon, as required pursuant to Education Code 45125.1 shall be submitted to the Superintendent or designee before the contracting employee is authorized to perform the work for the district. (Education Code 45125.1)

These requirements shall apply to a sole proprietor or entity contracting with the district to provide any of the following services: (Education Code 45125.1, 45125.2)

1. School and classroom janitorial services
2. School site administrative services
3. School site grounds and landscape maintenance services
4. Student transportation services
5. School site food-related services
6. Construction, reconstruction, rehabilitation, or repair of a school facility

(cf. 3540 - Transportation)

(cf. 3551 - Food Service Operations/Cafeteria Fund)

(cf. 3600 - Consultants)

(cf. 7140 - Architectural and Engineering Services)

On a case-by-case basis, the Superintendent or designee may ~~also~~ require a contracting entity providing school site services, other than those listed above, to comply with these requirements. (Education Code 45125.1)

The Superintendent or designee ~~determines~~ may determine that ~~the~~ criminal background checks will not be required if:

1. The contracting entity is providing services in an emergency or exceptional situation, such as when student health or safety is endangered or when repairs are needed to make school facilities safe and habitable. (Education Code 45125.1)

~~In addition, these requirements shall not apply if the Superintendent or designee determines that the~~

2. The employees of the contracting entity will have limited contact with students.– In determining whether a contract employee has limited contact with students, the Superintendent or designee shall consider the totality of the circumstances, including ~~the following factors:~~ factors such as the length of time the contractors will be on school grounds, whether students will be in proximity with the site where the contractors will be working, and whether the contractors will be working by themselves or with others. (Education Code 45125.1)

~~1. The length of time the contractors will be on school grounds~~

~~2. Whether students will be in proximity with the site where the contractors will be working~~

~~3. Whether the contractors will be working by themselves or with others~~

Upon a determination that an employee ~~shall~~ will have limited contact with students, the Superintendent or designee shall take appropriate steps to protect the safety of any ~~student~~ students who may come in contact with this employee. (Education Code 45125.1)

Note: The following paragraph may be revised to reflect district practice.

These steps may include, but ~~are not~~ be limited to, ensuring that the employee is working during nonschool hours, providing for regular patrols or supervision of the site from district security or personnel, ensuring that the employee is not working alone when students are present, limiting the employee's access to school grounds, and/or providing the employee with a visible means of identification.

(cf. 3515.3 - District Police/Security Department)

3. The contract is ~~When the district contracts~~ for the construction, reconstruction, rehabilitation, or repair of a school facility ~~where the employees of the entity will have contact, other than limited contact with students, the Superintendent~~ and either item #1 or ~~designee shall ensure the safety of~~

~~students by utilizing #2 above applies or the district uses one or more of the following methods to ensure student safety:~~ (Education Code 45125.2)

- ~~1.—a.~~ The installation of a physical barrier at the worksite to limit contact with students-
- ~~2.—b.~~ Continual supervision and monitoring of all employees of the entity by an employee of the entity whom the Department of Justice has ascertained has not been convicted of a violent or serious felony-

~~The supervising employee may submit his/her fingerprints to the Department of Justice pursuant to Education Code 45125.1.~~

- ~~3.—c.~~ Surveillance of employees of the entity by school personnel-

~~These requirements shall not apply if the Superintendent or designee determines that the contracting entity is providing construction, reconstruction, rehabilitation or repair services in an emergency or exceptional situation, such as when student health or safety is endangered or when repairs are needed to make school facilities safe and habitable. (Education Code 45125.2)~~

Legal Reference:

EDUCATION CODE

41302.5 *School districts, definition*

45122.1 *Classified employees, conviction of a violent or serious felony*

45125.1 *Criminal background checks for contractors*

45125.2 *Criminal background checks for construction*

PENAL CODE

667.5 *Prior prison terms, enhancement of prison terms*

1192.7 *Plea bargaining limitation*

Management Resources:

WEB SITES

Department of Justice: <https://oag.ca.gov/fingerprints>

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

Regulation approved: April 10, 2007

Sierraville, California

revised: December 12, 2017

Loyalton, California

Policy Reference UPDATE Service

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Sierra County/Sierra-Plumas Joint USD

Board Policy

All Personnel

BP 4140 / 4240 / 4340

BARGAINING UNITS

Note: Pursuant to Government Code 3544, an employee organization may become the employees' exclusive representative for negotiations by filing a request with the district providing proof that a majority of the employees in an appropriate unit wish to be represented by that organization. Notice of such request must be immediately posted conspicuously on all employee bulletin boards in each district facility in which members of the unit are employed. Government Code 3544.1 requires the district to grant the request for recognition unless (1) the district doubts the appropriateness of the unit, (2) another employee organization files a challenge to the appropriateness of the unit or submits a competing claim of representation within 15 work days of the posting of notice of the written request, or (3) the district currently has a lawful written agreement with another employee organization representing the same employees.

Pursuant to Government Code 3540.1, the definition of "exclusive representative" includes representation of "all public school employees" other than management and confidential employees, as defined. Thus, employees such as noon-time aides who are neither certificated nor classified employees may be represented.

Government Code 3543 provides that public school employees have the right to represent themselves individually in their employment relations with the district except that, once an exclusive representative has been recognized, an employee in that unit is prohibited from meeting and negotiating with the district.

The Governing Board of Education recognizes the right of district employees to form a bargaining unit, select an employee organization as their exclusive representative, and be represented by that organization in their employment relationship with the district. The Board is committed to negotiating in good faith with recognized employee organizations and respecting the rights of employees and employee organizations.

(cf. 4141/4241 - Collective Bargaining Agreement)

(cf. 4143/4243 - Negotiations/Consultation)

(cf. 9000 - Role of the Board)

The district shall not dominate or interfere with the formation or administration of any employee organization or contribute financial or other support to it. (Government Code 3543.5)

Neither the ~~district~~ nor the ~~district~~ from deterring or discouraging employees from becoming or remaining members of an employee organization.

The district shall not deter or discourage employees from becoming or remaining members of an employee organization, impose or threaten to impose reprisals on employees, discriminate or threaten to discriminate against employees, or otherwise interfere with, restrain, or coerce employees because of their membership or nonmembership in an employee organization. (Government Code 3543.5, ~~3543.6~~3550)

(cf. 4119.1/4219.1/4319.1 - Civil and Legal Rights)

Formation of Bargaining Units

Certificated and classified employees shall not be included in the same bargaining unit. (Government Code 3545)

The district may recognize a bargaining unit of supervisory employees if: (Government Code 3545)

1. The bargaining unit includes all supervisory employees.
2. The supervisors are not represented by the same organization that represents employees whom the supervisory employees supervise.

(cf. 4300 - Administrative and Supervisory Personnel)

(cf. 4301 - Administrative Staff Organization)

(cf. 4312.1 - Contracts)

For this purpose, *supervisory employee* means any employee, regardless of job description, having the authority, in the interest of the district, to hire, transfer, suspend, layoff, recall, promote, discharge, assign, reward, discipline, assign work, direct, adjust grievance of other employees, or effectively recommend that action. -The exercise of this authority shall not be merely routine or clerical in nature, but shall require the use of independent judgment. (Government Code 3540.1)

Note: Pursuant to Government Code 3543.4, management and confidential employees, as defined in Government Code 3540.1, are excluded from the right to be represented in negotiations by an employee organization. The Public Employment Relations Board ultimately determines, based upon the duties of the position, which positions qualify as "management" or "confidential" and thus are excluded from bargaining.

Employees serving in management, senior management, or confidential positions shall not be represented by an exclusive representative. Such employees may represent themselves individually or may be represented by an employee organization whose membership is composed entirely of employees designated as holding those positions, ~~but~~ When represented by an employee organization, that organization shall not meet and negotiate with the district. For this purpose: (Government Code 3540.1, 3543.4)

1. *Management employee* means any employee who has significant responsibilities for formulating district policies or administering district programs, and whose position is designated as a management position by the Board.
2. *Confidential employee* means any employee who is required to develop or present management positions with respect to employer-employee relations or whose duties normally require access to confidential information that is used to contribute significantly to the development of management positions.

Access to Employee Orientations and Contact Information

Note: Pursuant to Government Code 3556, as added by AB 119 (Ch. 21, Statutes of 2017), districts are required to provide recognized employee organizations access to new employee orientations, as defined, and to give at least 10 days' notice in advance of any such orientation. However, shorter notice may be provided if an unforeseeable urgency critical to the district's operations prevents giving the required 10 days' notice.

Government Code 3556 and 3557, as added by AB 119, require that the structure, time, and manner of access to new employee orientations be determined by mutual agreement of the district and employee organization. If the parties fail to reach an agreement regarding the new employee orientation, the negotiations become subject to compulsory interest arbitration. Although districts are required to negotiate how access is provided to employees, they are not required to negotiate the manner in which onboarding is conducted.

The district shall permit employee organizations access to new employee orientations where newly hired employees are advised, whether in person, online, or through other means or mediums, of their employment status, rights, benefits, duties, responsibilities, or any other employment-related matters. The district shall provide employee organizations at least 10 days' notice in advance of an orientation. However, in any specific instance where an unforeseeable, urgent need critical to the district's operation prevents the required 10 days' notice, a shorter notice may be provided. (Government Code 3555.5, 3556)

The structure, time, and manner of the access to new employee orientations shall be determined by mutual agreement of the district and the exclusive representative, following a request to negotiate by either party. If the district and exclusive representative fail to reach an agreement, matters related to the access to new employee orientation shall be subject to compulsory interest arbitration. The district and employee organization may mutually agree to submit any dispute to compulsory interest arbitration at any time. In addition, if any dispute arises during negotiations and is not resolved within 45 days after the first meeting or within 60 days after the initial request to negotiate, whichever is earlier, either party may make a demand for compulsory interest arbitration. When any such dispute arises during the summer when the district's administrative office is closed, the timeline shall commence on the first day the administrative office reopens. The decision of the arbitrator shall be final and binding on the parties. (Government Code 3556, 3557)

Note: Pursuant to Government Code 3558, as added by AB 119 (Ch. 21, Statutes of 2017), districts are required to provide recognized employee organizations with specified contact information for new employees in the bargaining unit, as provided below. The information required by Government Code 3558 must be provided in a manner consistent with Government Code 6254.3, which authorizes disclosure of an employee's home address, home telephone number(s), and personal cell phone number to an employee organization unless the district receives a written request by the employee to not disclose the information. Pursuant to Government Code 6254.3, as amended by AB 119, the personal email address of an employee is not disclosable unless used by the employee to conduct public business. The following paragraph should be revised if districts have an agreement with their employee organization(s) requiring more frequent or more detailed contact lists.

In County of Los Angeles v. Service Employees International Union, Local 721, the California Supreme Court held that (1) an employer has a duty to provide information relevant to collective bargaining to the applicable bargaining unit and failure to do so is a violation of the employer's obligation to bargain in good faith; (2) the disclosure of an employee's home address and phone number(s) by an employer to the union does not violate the employee's constitutional right of privacy; and (3) other avenues for implementing privacy safeguards are available, such as bargaining for a notice and opt-out procedure or drafting employment contracts that will notify employees that their home contact information is subject to disclosure to the union and that they may request nondisclosure.

The Superintendent or designee shall provide an exclusive representative with the name, job title, department, work location, telephone numbers (work, home, and personal cell phone), personal email address(es) on file with the district, and home address of any newly hired employee in the bargaining unit, within 30 days of hire or by the first pay period of the month following hire. In addition, the Superintendent or designee shall provide the same information on all employees in the bargaining unit to an exclusive representative at least every 120 days, unless more frequent or detailed lists are required by agreement with the exclusive representative. (Government Code 3558, 6254.3)

However, the Superintendent or designee shall not disclose the home address and any phone numbers on file for employees performing law enforcement-related functions, nor shall he/she disclose the home address, home or personal cell phone number(s), or personal email address(es) of any employee who is a participant in the Safe at Home address confidentiality program pursuant to Government Code 6207 or any employee who provides written request that the information not be disclosed for this purpose. Following receipt of a written request, the district shall remove the employee's home address, home and personal cell phone numbers, and personal email address from any mailing list maintained by the district unless the list is only used by the district to contact the employee. (Government Code 3558, 6207, 6254.3)

(cf. 1340 - Access to District Records)

Payment of Dues or Service Fee

Note: Pursuant to Government Code 3546, all employees in a classification represented by an employee organization are required to pay a fee to the employee organization to cover the costs of negotiations, contract administration, and other activities that are germane to its function as the exclusive bargaining representative (i.e., "agency fee" arrangements, which require employees to either join the union or pay a "fair share service fee"). However, the constitutionality of agency fee statutes such as Government Code 3546 is a legal issue currently before the U.S. Supreme Court in Janus v. American Federation of State, County, and Municipal Employees.

Upon the written request of a recognized employee organization, the Superintendent or designee ~~may~~**shall** deduct the amount of organization dues or the fair share service fee, determined in accordance with Government Code 3546, from the wages and salary of each employee represented by that employee organization and shall pay that amount to the employee organization. (Education Code 45060, 45168; Government Code 3546)

Any employee who is a member of a religious body whose traditional tenets or teachings include objections to joining or financially supporting employee organizations shall not be required to join, maintain membership in, or financially support any employee organization as a condition of employment. -However, such an employee may be required to pay an amount equal to the service fee to a designated charitable fund. (Government Code 3546.3)

Each employee organization shall, within 60 days after the end of its fiscal year, provide the Board and the employees who are members of the organization with a detailed financial report consisting of a balance sheet and an operating statement. If the employee organization fails to provide the financial report, the Board may issue an order compelling the organization to provide the financial report or any employee within the organization may petition the Board for such an order. (Government Code 3546.5)

(cf. 3460 - Financial Reports and Accountability)

~~The Superintendent or designee may provide an employee organization with the home address and home telephone number of employees, except any employees performing law enforcement related functions and any employees who provide written request that the information not be disclosed for this purpose. (Government Code 6254.3)~~

~~(cf. 1340 - Access to District Records)~~

Legal Reference:

EDUCATION CODE

45060-45061.5 Deduction of fees from salary or wage payment, certificated employees

45100.5 Senior management positions

45104.5 Abolishment of senior classified management positions

45108.5 ~~Definitions~~Definition of senior classified management employees

45108.7 Waiver of provisions of 45108.5

45168 Deduction of fees from salary or wage payment, classified employees

45220-45320 Merit system, classified employees

GOVERNMENT CODE

3540-3549.3 Educational Employment Relations Act, especially:

3540.1 Definitions

3543.4 Management position; representation

3545 Appropriateness of unit; basis

3550-3552 Prohibition on public employers deterring or discouraging union membership

3555-3559 Public employee communication, information and orientation

6205-6210 Confidentiality of addresses for victims of domestic violence, sexual assault or stalking

6254.3 Disclosure of employee contact information to employee organization

6503.5 Joint powers agencies

53260-53264 Employment contracts

CODE OF REGULATIONS, TITLE 8

33015-33490 Recognition of exclusive representative; proceedings

33700-33710 Severance of established unit

34020 Petition to rescind organizational security arrangement

34055 Reinstatement of organizational security arrangement

COURT DECISIONS

Janus v. American Federation of State, County and Municipal Employees, Council 31, (7th Cir. 2017) 851 F.3d 746, cert granted Sept. 28, 2017, No. 16-1466

Friedrichs v. California Teachers Association, et al., (2016) 136 S.Ct. 1083

County of Los Angeles v. Service Employees International Union, Local 721, (2011), ~~192~~2013) 56

Cal.App. 4th 1409-905

Aboud v. Detroit Board of Education, (1977) 431 U.S. 209

Management Resources: (see next page)

~~CSBA PUBLICATIONS~~

~~Collective Bargaining DVD-ROM~~

~~Before the Strike: Planning Ahead in Difficult Negotiations, 1996~~

Management Resources:

WEB SITES

CSBA: <http://www.csba.org>
Association of California School Administrators: <http://www.acsa.org>
California Federation of Teachers: <http://www.cft.org>
California School Employees Association: <http://www.csea.com>
California Teachers Association: <http://www.cta.org>
Public Employment Relations Board: <http://www.perb.ca.gov>

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

Regulation adopted: April 10, 2007
revised: February 14, 2012
revised: December 12, 2017

Sierraville, California

Loyalton, California

Policy Reference UPDATE Service

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