

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

March 12, 2019

5:00pm CLOSED Session

6:00pm Regular Session

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

Videoconferencing will be available at Downieville School, 130 School St, Downieville CA 95936

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 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 Grant and Business Manager Nona Griesert will move into Closed Session to discuss the following item(s):

1. Government Code 54956.9

CONFERENCE WITH LEGAL COUNSEL—ANTICIPATED LITIGATION

a. Case # 11153

b. Case # 11138

2. 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:

Administrative Employees

Classified Employees

Classified Management

Confidential Employees

F. RETURN TO OPEN SESSION and ADJOURN FOR BREAK

G. 6:00PM – RECONVENE

H. FLAG SALUTE

I. REPORT OUT FROM CLOSED SESSION

J. INFORMATION/DISCUSSION ITEMS

1. Correspondence

a. Letter from California Department of Education, 2018-19 First Interim Reports not yet approved due to LCAP**

b. Certification of Completion from Division of the State Architect for Project at Downieville High School**

2. Superintendent's Report
 - a. Submitting California Department of Education Form J-13A for 2018-2019 Request for Allowance of Attendance Due to Emergency Conditions**
 - b. Garden Technician Job Description and Revised Salary Schedule**
 - c. Update on Adult Education portable to be housed at LHS
3. Business Report
 - a. Account Object Summary-Balance from 07/01/2018 to 02/28/2019**
4. Staff Report (5 minutes)
5. Board Member Reports (5 minutes)
6. Public Comment – This is an opportunity for members of the public to directly address the governing board on any item of interest that is within the subject matter jurisdiction of the governing board 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 for the Regular Board Meeting held February 12, 2019**
2. Approval of Board Report-Checks Dated 02/01/2019 through 02/28/2019**

L. ACTION ITEMS

1. New Business
 - a. Authorization for Out of State Travel Request to a National Adult Education Conference in New Orleans, Louisiana, for Wendy Jackson, Adult Education Coordinator**
 - b. 2019 Ballot for California School Boards Association (CSBA) Delegate Assembly**
 - c. Approval of 2018-2019 Second Interim Reports as of January 31, 2019**
 - d. Review bids and award contract for auditing services for fiscal years 2018-2019, 2019-2020 and 2020-2021**
 - e. Approval of 2019-2020 School Calendar** (Adrienne)
 - f. Approval of Safe Schools Plan, annual review and revisions**
(this plan can be found in its entirety on our website,
http://www.sierracountyofficeofeducation.org/upload/?show=/SCHOOL_SAFETY_PLAN/)
- PUBLIC HEARING – Collective Bargaining Disclosure Statement***
 - g. Public Hearing to receive public comment regarding Collective Bargaining Agreement (Items h-j)
 - h. Presentation and Approval of the Tentative Collective Bargaining Agreement for Administrative Employees, 2018-2019 Negotiations for salary and benefits**
 - i. Presentation and Approval of the Tentative Collective Bargaining Agreement for Classified Management Employees, 2018-2019 Negotiations for salary and benefits**
 - j. Presentation and Approval of the Tentative Collective Bargaining Agreement for Confidential Employees, 2018-2019 Negotiations for salary and benefits**

- k. Adopt Resolution 19-005C, Set Superintendent Salary, 2018-19 Amendment and 2019-21 Salary**
ROLL CALL VOTE

BOARD POLICIES, ADMINISTRATIVE REGULATIONS, EXHIBITS, BOARD BYLAWS

- l. Administrative Regulation 3311.1—Uniform Public Construction Cost Accounting Procedures, *NEW****
- m. Administrative Regulation 3543—Transportation Safety and Emergencies, *revisions****
- n. Administrative Regulation 5113—Absences and Excuses, *revisions****
- o. Administrative Regulation 5131.41—Use of Seclusion and Restraint, *NEW****
- p. Board Policy 5141.52—Suicide Prevention, *revisions****
- q. Administrative Regulation 5141.52—Suicide Prevention, *revisions****
- r. Board Policy 5144—Discipline, *revisions****
- s. Administrative Regulation 5144—Discipline, *revisions****
- t. Board Policy 5146—Married/Pregnant/Parenting Students, *revisions****
- u. Board Policy 4161.9/4261.9/4361.9—Catastrophic Leave Program, *NEW***
- v. Administrative Regulation 4161.9/4261.9/4361.9—Catastrophic Leave Program, *NEW***
- w. Board Policy 6146.1—High School Graduation Requirements, *revisions***
- x. Administrative Regulation 6183—Home and Hospital Instruction, *revisions***

M. ADVANCED PLANNING

- 1. Next Regular Board Meeting will be held on April 9, 2019 at Downieville School, 130 School St, Downieville CA 95936, beginning with Closed Session as needed at 5:00pm and the Regular Board Meeting at 6:00pm.
- 2. Suggested Agenda Items
 - a. _____
 - b. _____

N. ADJOURN



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

- *** prior month handout
- ** enclosed
- * handout



**CALIFORNIA DEPARTMENT
OF EDUCATION**

TONY THURMOND
STATE SUPERINTENDENT OF
PUBLIC INSTRUCTION

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

February 26, 2019

Merrill Grant, Ed.D., Superintendent
Sierra County Office of Education
Sierra Plumas Unified School District
P.O. Box 955
Loyalton, CA 96118

Dear Superintendent Grant:

Subject: 2018–19 First Interim Reports

Pursuant to California *Education Code (EC)* sections 1240(l) and 42131(f), we are required to review your county office of education and school district's First Interim Reports and the accompanying certifications of financial solvency to determine whether they comply with the Criteria and Standards for fiscal stability adopted by the State Board of Education, allow your offices to meet their financial obligations during the fiscal year, and are consistent with a financial plan that will enable your offices to satisfy their multiyear financial commitments.

Because the county office of education and school district's Local Control Accountability Plan (LCAP) has not yet been approved, and thus the 2018–19 budgets continue to be disapproved, we are unable to concur with your positive certification at this point in the statutory process.

Pursuant to *EC* sections 1626 and 42127.4, the county office of education and the school district shall continue to operate on the basis of the last budget approved or revised by the governing board of the county office and school district for the prior fiscal year.

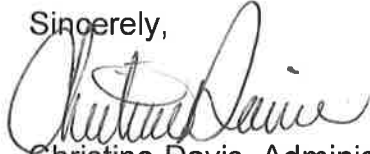
Merrill Grant, Ed.D., Superintendent

February 26, 2019

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We look forward to resuming our review of your budget and interim reports as soon as the LCAP is approved. If you have questions about the content of this letter, please contact our office by phone at 916-322-1770. If you have questions about the LCAP approval process and timelines, please contact the Local Agency Systems Support Office by phone at 916-319-0809.

Sincerely,

A handwritten signature in cursive script, appearing to read "Christine Davis".

Christine Davis, Administrator
Financial Accountability and Information Services

CD:jm
2018-0203a-46c

cc: Nona Griesert, Business Manager



DSA
DIVISION OF THE STATE ARCHITECT

February 20, 2019

Certification of Compliance

Dr. Merrill Grant
Sierra Plumas Joint Unified School District
Po Box 955
Loyalton, CA 96118

Project: DOWNIEVILLE HIGH SCHOOL (SIERRA PLUMAS JOINT UNIFIED SCHOOL DISTRICT)
Application #: 02-115953
File Id #: 46-H2
Scope: Alterations to 1-Classroom Building

Dear Dr. Merrill Grant:

The Department of General Services' records indicate that the construction of the referenced project has been completed in accordance with design documents approved by the Department, and that all the Verified Reports covering the construction have been received. Therefore, the Department of General Services Certifies as follows:

This project is in compliance with California State regulations as to the safety of design and construction of public schools.

As stated in our letter approving the plans and specifications for this project, the Department does not review design documents or construction for compliance with the electrical, mechanical, or plumbing regulations. It is the responsibility of the professional consultants named on the application to verify compliance with appropriate parts of the California Building Code, and to submit Verified Reports documenting compliance.

Sincerely,

File
Ida A. Clair, AIA
Acting State Architect
Division of the State Architect
IC: dp

cc: School Board
Architect/Engineer - Brian Provencal
File

CALIFORNIA DEPARTMENT OF EDUCATION
REQUEST FOR ALLOWANCE OF ATTENDANCE DUE TO EMERGENCY CONDITIONS
 FORM J-13A, REVISED DECEMBER 2017

SECTION A: REQUEST INFORMATION

- This form is used to obtain approval of attendance and instructional time credit pursuant to *Education Code (EC)* sections 41422, 46200, 46391, 46392 and *California Code of Regulations (CCR)*, Title 5, Section 428.
- Only schools that report Principal Apportionment average daily attendance (ADA) for the purpose of calculating a K-12 Local Control Funding Formula (LCFF) entitlement should submit this form.
- Refer to the instructions and frequently asked questions at <https://www.cde.ca.gov/fq/aa/pa/j13a.asp> for information regarding the completion of this form.

PART I: LOCAL EDUCATIONAL AGENCY (LEA)

LEA NAME: SIERRA COUNTY OFFICE OF EDUCATION		COUNTY CODE: 46	DISTRICT CODE: 10462	CHARTER NUMBER (IF APPLICABLE):
LEA SUPERINTENDENT OR ADMINISTRATOR NAME: Merrill M. Grant, Ed.D, Superintendent			FISCAL YEAR: 2018-19	
ADDRESS: P O Box 955			COUNTY NAME: Sierra	
CITY: Loyalton		STATE: CA	ZIP CODE: 96118	
CONTACT NAME: Kristie Jacobsen	TITLE: Administrative Assistant	PHONE: 530-993-1660 x100	E-MAIL: kjacobsen@spjUSD.org	

PART II: LEA TYPE AND SCHOOL SITE INFORMATION APPLICABLE TO THIS REQUEST (Choose only one LEA type):

<input type="checkbox"/> SCHOOL DISTRICT Choose one of the following: <input type="checkbox"/> All district school sites <input type="checkbox"/> Select district school sites	<input checked="" type="checkbox"/> COUNTY OFFICE OF EDUCATION (COE) Choose one of the following: <input type="checkbox"/> All COE school sites <input checked="" type="checkbox"/> Select COE school sites	<input type="checkbox"/> CHARTER SCHOOL
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PART III: CONDITION(S) APPLICABLE TO THIS REQUEST:

SCHOOL CLOSURE: When one or more schools were closed because of conditions described in *EC* Section 41422. LCFF apportionments should be maintained and instructional time credited in Section B for the school(s) without regard to the fact that the school(s) were closed on the dates listed, due to the nature of the emergency. Approval of this request authorizes the LEA to disregard these days in the computation of ADA (per *EC* Section 41422) without applicable penalty and obtain credit for instructional time for the days and the instructional minutes that would have been regularly offered on those days pursuant to *EC* Section 46200, et seq.

There was a Declaration of a State of Emergency by the Governor of California during the dates associated with this request.

MATERIAL DECREASE: When one or more schools were kept open but experienced a material decrease in attendance pursuant to *EC* Section 46392 and *CCR*, Title 5, Section 428. Material decrease requests that include all school sites within the school district must demonstrate that the school district as a whole experienced a material decrease in attendance. Material decrease requests for one or more but not all sites within the school district must show that each site included in the request experienced a material decrease in attendance pursuant to *EC* Section 46392 and *CCR*, Title 5, Section 428. The request for substitution of estimated days of attendance for actual days of attendance is in accordance with the provisions of *EC* Section 46392. Approval of this request will authorize use of the estimated days of attendance in the computation of LCFF apportionments for the described school(s) and dates in Section C during which school attendance was materially decreased due to the nature of the emergency.

There was a Declaration of a State of Emergency by the Governor of California during the dates associated with this request.

LOST OR DESTROYED ATTENDANCE RECORDS: When attendance records have been lost or destroyed as described in *EC* Section 46391. Requesting the use of estimated attendance in lieu of attendance that cannot be verified due to the loss or destruction of attendance records. This request is made pursuant to *EC* Section 46391:

"Whenever any attendance records of any district have been lost or destroyed, making it impossible for an accurate report on average daily attendance for the district for any fiscal year to be rendered, which fact shall be shown to the satisfaction of the Superintendent of Public Instruction by the affidavits of the members of the governing board of the district and the county superintendent of schools, the Superintendent of Public Instruction shall estimate the average daily attendance of such district. The estimated average daily attendance shall be deemed to be the actual average daily attendance for that fiscal year for the making of apportionments to the school district from the State School Fund."

SECTION B: SCHOOL CLOSURE

Not Applicable (Proceed to Section C)

PART I: NATURE OF EMERGENCY (Describe in detail.)

Supplemental Page(s) Attached

2/15/19 - Inclement snow conditions, poor visibility, power outage in rural areas, poor road conditions due to weather
 2/26/19 - DVL Power Outage

PART II: SCHOOL INFORMATION (Use the supplemental Excel form at <https://www.cde.ca.gov/fg/aa/paj13a.asp> if more than 10 lines are needed for this request. Attach a copy of a school calendar. If the request is for multiple school sites, and the sites have differing school calendars, attach a copy of each different school calendar to the request.)

A	B	C	D	E	F	G	H	I
School Name	School Code	Site Type	Days in School Calendar	Emergency Days Built In	Built In Emergency Days Used	Date(s) of Emergency Closure	Closure Dates Requested	Total Number of Days Requested
Loyalton Elementary TK-6	6050629	Traditional	180	2	2	February 15, 2019	February 15, 2019	1
Loyalton High 7-12	4634259	Traditional	180	2	2	February 15, 2019	February 15, 2019	1
Downieville Elementary K-6	6050611	Traditional	180	2	2	February 15 & 26, 2019	February 15 & 26, 2019	2
Downieville Jr/Sr 7-12	4632303	Traditional	180	2	2	February 15 & 26, 2019	February 15 & 26, 2019	2

PART III: CLOSURE HISTORY (List closure history for all schools in Part II. Refer to the instructions for an example.)

A	B	C	D	E	F
School Name	School Code	Fiscal Year	Closure Dates	Nature	Weather Related Yes/No
Loyalton Elem, Loyalton High, Sierra Pass		2017-18	2/22, 2/26, 3/16	snow road conditions, inclement weather	Y
Downieville Elem, Downieville Jr/Sr		2017-18	2/22, 3/1, 3/16	snow road conditions, inclement weather	Y
Loyalton Elem, Loyalton High, Sierra Pass		2016-17	1/3, 1/9, 1/10, 1/11, 1/20, 2/10, 2/21,	snow road conditions, flood roads, 1/10 rd close, 1/11power,	Y
Downieville Elem, Downieville Jr/Sr		2016-17	1/3, 1/9, 1/11, 1/12, 1/20, 3/6	snow road conditions, flood roads, 11/11(closed hwy)	Y
Loyalton Elem, Loyalton High, Sierra Pass		2015-16	2/18	snow roads, inclement weather	Y
Downieville Elem, Downieville Jr/Sr		2015-16	3/07	snow roads, inclement weather	Y
All District/County Programs		2014-15	no school closures		Y
Downieville Elem, Downieville Jr/Sr		2013-14	11/22	power outage	N

SECTION C: MATERIAL DECREASE

Not Applicable (Proceed to Section D)

PART I: NATURE OF EMERGENCY (Describe in detail.)

Supplemental Page(s) Attached

PART II: MATERIAL DECREASE CALCULATION (Use the supplemental Excel file at <https://www.cde.ca.gov/fq/aa/pa/j13a.asp> if more than 10 lines are needed for this request. Refer to the instructions for information on completing the form including the definition of "normal" attendance.)

A	B	C	D	E	F	G*	H
School Name	School Code	"Normal" Attendance (October/May)	Dates Used for Determining "Normal" Attendance	Date of Emergency	Actual Attendance	Qualifier: 90% or Less (F/C)	Net Increase of Apportionment Days (C-F)
			-			0.00%	0.00
			-			0.00%	0.00
			-			0.00%	0.00
			-			0.00%	0.00
			-			0.00%	0.00
			-			0.00%	0.00
			-			0.00%	0.00
			-			0.00%	0.00
			-			0.00%	0.00
			-			0.00%	0.00
Total:		0.00			0		0.00

PART III: MATERIAL DECREASE CALCULATION FOR CONTINUATION HIGH SCHOOLS (Provide the attendance in hours. Use the supplemental Excel file at <https://www.cde.ca.gov/fq/aa/pa/j13a.asp> if more than 5 lines are needed for this request. Refer to the instructions for information on completing the form including the definition of "normal" attendance.)

A	B	C	D	E	F	G*	H
School Name	School Code	"Normal" Attendance Hours	Date Used for Determining "Normal" Attendance	Date of Emergency	Actual Attendance Hours	Qualifier: 90% or Less (F/C)	Net Increase of Hours (C-F)
						0.00%	0.00
						0.00%	0.00
						0.00%	0.00
						0.00%	0.00
						0.00%	0.00
Total:		0.00			0.00		0.00

*Qualifier should be 90% or less except when the governor declares a state of emergency or in the case of a Necessary Small School (NSS) site.

SECTION D: LOST OR DESTROYED ATTENDANCE RECORDS

Not Applicable (Proceed to Section E)

PART I: PERIOD OF REQUEST The entire period covered by the lost or destroyed records commences with _____ up to and including _____.

PART II: CIRCUMSTANCES (Describe below circumstances and extent of records lost or destroyed.)

PART III: PROPOSAL (Describe below the proposal to reconstruct attendance records or estimate attendance in the absence of records.)

SECTION E: AFFIDAVIT

PART I: AFFIDAVIT OF SCHOOL DISTRICT, COUNTY OFFICE OF EDUCATION, OR CHARTER SCHOOL GOVERNING BOARD MEMBERS – All applicable sections below must be completed to process this J-13A request.

We, members constituting a majority of the governing board of Sierra County Office of Education, hereby swear (or affirm) that the foregoing statements are true and are based on official records.

Board Members Names

Board Members Signatures

Patricia Hall

Michael Moore

Allen Wright

Jennifer Gant

Andy Genasci

At least a majority of the members of the governing board shall execute this affidavit.

Subscribed and sworn (or affirmed) before me, this 12th day of March, 2019.

Witness: Nona Griesert Title: Business Manager of Sierra County, California
(Name) (Signature)

PART II: APPROVAL BY SUPERINTENDENT OF CHARTER SCHOOL AUTHORIZER (Only applicable to charter school requests)

Superintendent (or designee): _____ Authorizing LEA Name: _____
(Name) (Signature)

PART III: AFFIDAVIT OF COUNTY SUPERINTENDENT OF SCHOOLS

The information and statements contained in the foregoing request are true and correct to the best of my knowledge and belief.

County Superintendent of Schools (or designee): Merrill M. Grant, Ed.D, Superintendent
(Name) (Signature)

Subscribed and sworn (or affirmed) before me, this 12th day of March, 2019.

Witness: Nona Griesert Title: Business Manager of Sierra County, California
(Name) (Signature)

COE contact/individual responsible for completing this section:

Name: Kristie Jacobsen Title: Administrative Assistant Phone: 530-993-1660 x100 E-mail: kjacobsen@spjusd.org

Garden Technician

DEFINITION

Under the direction and supervision of the County Superintendent or designee, the Garden Technician is responsible for the development and management of the School Garden. The Garden Tech designs and conducts regular garden classes for the students while facilitating lessons and garden planning. The Garden Technician develops and implements an agricultural-related hands on learning program for all grade levels, conducts garden/nursery activities offering "seed to seed" experiences, presents nutrition and health education, cultivates an appreciation for the environment, and develops and maintains a productive and educational garden. The Garden Tech serves as the public face and representative of the School Garden Program. The Garden Technician also coordinates volunteers and assists with grant writing.

EXAMPLES OF DUTIES

- Design and conduct regular garden classes for students.
- Guide students in general maintenance of the school garden with specific focus on compost, propagation, cultivation, harvest and preparation.
- Develop hands-on nutrition lessons and recipes to maximize use of seasonal produce grown in school gardens.
- Prepare dishes using fresh seasonal produce grown by students in school gardens
- Work independently to maintain the school garden during the summer break from school and to prepare the school gardens for the upcoming school year.
- Independently manage and maintain soil fertility, composting, crop rotation, propagation, garden planning, pruning, irrigation, pest and disease management
- Oversee seed ordering, soliciting seed donations, and organizations of a seed library.
- Assists in the application for grants as appropriate.
- Maintain awareness of and actively participate in school events and relevant community events.
- Attend trainings regarding nutrition, gardening skills and garden education.
- Works intermittently during summer months.
- Provides age appropriate life skill instruction in plant management, plant harvesting, garden sustainability and nutrition in a collaborative learning setting.
- Maintains and cares for assigned equipment; provides inventory of supplies and equipment.
- Performs other duties as assigned that supports the overall objective of the position

MINIMUM QUALIFICATIONS

- Knowledge and experience in produce and/or nursery and greenhouse management and /or related agricultural industry.
- Self- Motivator and ability to effectively work unsupervised
- Ability to work with students of differing ages, abilities, and background
- Experience with gardening in a mountain environment preferred
- California Driver's License

ABILITY TO:

- Work independently with minimum direction
- Use and wear appropriate personal protective equipment.
- Prepare and maintain accurate records.
- Model respect and curiosity for learning, and encourage students' interests and talents.

WORKING CONDITIONS

Indoor and outdoor environment. Exposure to seasonal variations in temperature and weather conditions. Exposure to chemicals, dust, fertilizers, soil, and plants typically associated with gardening. Exposure to temperature extremes.

PHYSICAL REQUIREMENTS

- Dexterity of arms, hands, and fingers needed to garden and prepare food.
- Kneeling, squatting, bending at the waist and reaching overhead, above the shoulders, horizontally and downward.
- Heavy lifting
- Sitting or standing for extended periods of time.
- Manual Labor

EDUCATION AND EXPERIENCE

- Possess a high school diploma or equivalent to graduation from high school
- Prefer equivalent to one year experience working with students in a learning environment
- Tuberculin and fingerprint clearance are required prior to employment

This job description is not intended to be an exhaustive list of all duties, knowledge or abilities associated with this classification but intended to accurately reflect the principal elements of the position.

Presented to Sierra County Board of Education by County Superintendent of Schools:
March 12, 2019

SIERRA COUNTY OFFICE OF EDUCATION
Classified Salary Schedule

POSITION	A	B	C	D	E	F	G	H	I	J	K
					YR 5	YR 8	YR 11	YR 14	YR 17	YR 20	YR 25
INSTRUCTIONAL AIDE	12.16	12.87	13.59	14.34	15.08	15.82	16.62	17.47	18.34	19.26	20.22
CUSTODIAN	14.16	15.01	15.84	16.70	17.53	18.39	19.34	20.31	21.31	22.38	23.51
WORKABILITY COORDINATOR	16.20	17.02	17.87	18.75	19.70	20.67	21.71	22.79	23.94	25.13	26.38
CAREER TECH	13.69	14.37	15.09	15.83	16.63	17.47	18.34	19.25	20.21	21.22	22.29
BEHAVIOR ATTENDANT	12.00	12.00	12.19	12.69	13.19	13.72	14.27	14.84	15.43	16.05	16.85
WORKABILITY AIDE	12.76	13.41	14.08	14.78	15.52	16.29	17.11	17.96	18.87	19.80	20.79
* GARDEN TECHNICIAN	12.76	13.41	14.08	14.78	15.52	16.29	17.11	17.96	18.87	19.80	20.79
CLERK TYPIST	12.74	13.51	14.28	15.04	15.76	16.56	17.41	18.28	19.19	20.15	21.16
INSTRUCTIONAL AIDE (SH)	13.16	13.95	14.79	15.67	16.46	17.28	18.14	19.05	20.00	21.00	22.05
TRANSPORTATION AIDE	12.00	12.00	12.13	12.73	13.37	14.04	14.74	15.48	16.25	17.06	17.92

Approved May 9, 2017, SH Aide Added September 21, 2017
 Added Transportation Aide February 13, 2018
 Approved December 11, 2018 - Minimum Wage Increase Effective 1/1/2019

Balances through February						Fiscal Year 2018/19
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - Gen Fund						
1100	Teachers Salaries	230,761.00	333,567.00	101,015.20	248,250.77	15,698.97-
1115	Certificated Extra Duty		250.00		60.00	190.00
1120	Certificated Substitutes	75,787.00	13,950.00		8,112.50	5,837.50
1200	Certificated Pupil Support Ser	43,846.00	43,846.00	14,907.64	29,815.21	876.85-
1300	Certificated Supervisor Admini	199,167.00	199,167.00	80,004.48	160,008.96	40,846.44-
1310	Teacher in Charge	10,000.00	10,000.00		1,000.00	9,000.00
	Total for Object 1000	559,561.00	600,780.00	195,927.32	447,247.44	42,394.76-
2100	Instructional Aides' Salaries	120,916.00	126,442.00	50,168.47	68,226.82	8,046.71
2115	Classified Extra Duty	588.00	688.00		972.08	284.08-
2120	Classified Substitutes	8,000.00	8,000.00		4,968.99	3,031.01
2200	Classified Support Salaries	28,844.00	20,569.00	4,442.67	11,366.29	4,760.04
2215	Classified Support Extra Duty		1,000.00		771.78	228.22
2300	Classified Supervisors' Admini	95,174.00	95,107.00	31,424.00	63,208.00	475.00
2400	Clerical Technical Office Staf	144,227.00	144,227.00	39,695.54	92,500.13	12,031.33
2420	Clerical Substitute	250.00	250.00			250.00
2900	Other Classified Salaries	16,448.00	16,448.00		2,094.50	14,353.50
	Total for Object 2000	414,447.00	412,731.00	125,730.68	244,108.59	42,891.73
3101	STRS Certificated Positions	114,331.00	109,039.00	31,603.96	57,560.07	19,874.97
3102	STRS Classified Positions	749.00	749.00	305.68	596.41	153.09-
3201	PERS Certificated Positions				21.67	21.67-
3202	PERS Classified Positions	73,152.00	74,322.00	21,715.40	44,454.63	8,151.97
3301	OASDI Certificated Positions	155.00			44.64	44.64-
3302	OASDI Classified Positions	23,803.00	23,694.00	7,082.09	13,990.33	2,621.58
3311	Medicare Certificated Position	7,488.00	8,279.00	2,681.12	6,213.45	615.57-
3312	Medicare Classified Positions	5,884.00	5,859.00	1,789.23	3,470.54	599.23
3401	Health & Welfare Benefits Cert	111,502.00	129,036.00	41,039.72	70,458.28	17,538.00
3402	Health & Welfare Benefits Clas	124,277.00	124,363.00	37,410.40	74,452.18	12,500.42
3501	SUI Certificated	277.00	300.00	98.04	224.28	22.32-
3502	SUI Classified	209.00	208.00	62.87	120.92	24.21
3601	Workers' Compensation Certific	19,974.00	16,494.00	6,189.76	11,499.52	1,195.28-
3602	Workers' Compensation Classifi	15,100.00	13,738.00	4,130.82	8,012.29	1,594.89
3902	Golden Handshake-Class			1,104.00	3,048.00	4,152.00-
	Total for Object 3000	496,901.00	506,081.00	155,213.09	294,167.21	56,700.70
4100	Approved Textbooks Core Curric	672.00	892.00			892.00
4200	Library and Reference Material	1,000.00				.00

Balances through February						Fiscal Year 2018/19
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - Gen Fund (continued)						
4300	Materials and Supplies	71,970.00	81,574.00	3,406.31	16,357.06	61,810.63
4320	Custodial Grounds Supplies	600.00	600.00			600.00
4330	Office Supplies	1,000.00	1,000.00		578.03	421.97
4350	Vehicle Upkeep	5,500.00	5,500.00	1,115.07	580.86	3,804.07
4400	Noncapitalized Equipment	23,311.00	23,811.00		1,635.08	22,175.92
Total for Object 4000		104,053.00	113,377.00	4,521.38	19,151.03	89,704.59
5100	Subagreements for Services	43,000.00	43,000.00	23,970.00	10,250.00	8,780.00
5200	Travel and Conference	44,755.00	42,755.00	9,237.51	17,582.47	15,935.02
5300	Dues and Membership	19,631.00	20,163.00	644.32	12,396.32	7,122.36
5400	Insurance	9,600.00	11,000.00		9,434.00	1,566.00
5500	Operation Housekeeping Service	9,200.00	9,200.00	3,928.49	2,544.75	2,726.76
5600	Rentals, Leases, Repairs, Nonc	3,100.00	3,100.00	475.60	810.30	1,814.10
5801	Legal Services	20,500.00	23,000.00		12,417.50	10,582.50
5803	Legal Publications	500.00	500.00			500.00
5805	Personnel Expense	793.00	842.00	200.00		642.00
5806	Negotiations	1,000.00	1,000.00			1,000.00
5808	Other Services & Fees	1,500.00	1,500.00	670.31	829.69	.00
5810	Contracted Services	457,092.00	412,063.00	177,069.45	171,076.77	63,916.78
5899	SPJUSD to Reimburse			3,036.77	994.41	4,031.18-
5900	Communications	5,200.00	9,450.00	3,131.64	6,612.75	294.39-
Total for Object 5000		615,871.00	577,573.00	222,364.09	244,948.96	110,259.95
6170	LAND IMPROVEMENTS	290,000.00	293,000.00	5,124.14	286,844.25	1,031.61
6200	Building and Improvement of Bu	7,664.00	22,664.00			22,664.00
6400	Equipment	20,000.00	20,000.00			20,000.00
Total for Object 6000		317,664.00	335,664.00	5,124.14	286,844.25	43,695.61
7110	County Tuition Inter Dist Agree				3,119.00	3,119.00-
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	3,119.00	21,309.00
Total for Fund 01 and Expense accounts		2,532,925.00	2,570,634.00	708,880.70	1,539,586.48	322,166.82
Fund 11 - ADULT ED						
1300	Certificated Supervisor Admini		80,950.00	27,911.00	12,981.86	40,057.14
3101	STRS Certificated Positions		13,179.00	4,543.92	2,113.45	6,521.63
3311	Medicare Certificated Position		1,174.00	404.72	188.24	581.04

Balances through February						Fiscal Year 2018/19
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 11 - ADULT ED (continued)						
3401	Health & Welfare Benefits Cert		17,537.00	4,255.60	1,063.90	12,217.50
3501	SUI Certificated		40.00	13.96	6.49	19.55
3601	Workers' Compensation Certific		2,710.00	934.36	434.58	1,341.06
	Total for Object 3000	.00	34,640.00	10,152.56	3,806.66	20,680.78
4300	Materials and Supplies		5,000.00	869.70		4,130.30
4400	Noncapitalized Equipment		2,685.00	3,624.84		939.84
	Total for Object 4000	.00	7,685.00	4,494.54	.00	3,190.46
5200	Travel and Conference			640.00	1,482.68	2,122.68
5810	Contracted Services		45,000.00	13,410.00		31,590.00
	Total for Object 5000	.00	45,000.00	14,050.00	1,482.68	29,467.32
6400	Equipment		30,000.00	7,801.03		22,198.97
7619	Other Authorized Interfund Tra		1,725.00			1,725.00
	Total for Fund 11 and Expense accounts	.00	200,000.00	64,409.13	18,271.20	117,319.67
Fund 16 - FOREST RES						
7619	Other Authorized Interfund Tra	52,121.00	52,121.00			52,121.00
	Total for Fund 16, Expense accounts and Object 7000	52,121.00	52,121.00	.00	.00	52,121.00
	Total for Org 001 - Sierra County Office of Education	2,585,046.00	2,822,755.00	773,289.83	1,557,857.68	491,607.49

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

January 8, 2019

Sierra County Office of Education, 109 Beckwith Rd., Loyalton, CA 96118

Videoconferenced to Downieville School, 130 School St, Downieville CA 95936

5:00pm Closed Session

6:00pm Regular Session

A. CALL TO ORDER

President PATTY HALL called the meeting to order at 5:04pm.

B. ROLL CALL

PRESENT: Patty Hall, President
Allen Wright, Vice President
Andy Genasci, Clerk
Mike Moore, Member
Jenny Gant, Member

ABSENT: None

C. APPROVAL OF AGENDA

MOORE/GANT

GRANT: Will need to remove L, 2, b

5/0

D. PUBLIC COMMENT FOR CLOSED SESSION

1. Current location – none
2. Videoconference location – none

E. CLOSED SESSION

MOORE/GENASCI

5/0

The Board of Trustees, Superintendent Dr. Merrill Grant and Business Manager Nona Griesert moved into Closed Session at 5:05pm to discuss the following item(s):

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 at 5:55pm and ADJOURN FOR BREAK

G. 6:01PM – RECONVENE

H. FLAG SALUTE

I. REPORT OUT FROM CLOSED SESSION

MOORE: No action—only discussed different parameters of current negotiations.

J. INFORMATION/DISCUSSION ITEMS

1. Superintendent's Report

- a. Offer of Employment to Laraine Sei, Personnel Technician, 1.0 FTE, effective December 18, 2018
- b. Accept letter of resignation from Miranda Jacobsen, Instructional Aide, Loyalton Elementary, .82 FTE, effective December 21, 2018
- c. Accept letter of resignation from Angela Kilmurray, Instructional Aide, Loyalton Elementary, .833 FTE, effective January 30, 2019
- d. Downieville Facilities Inspection Tool—These FIT reports will play into our deferred maintenance plan that we will start developing in the spring.
- e. Update on Adult Education Program—We have received the funds—\$200K; Interviewing for Coordinator 1/23/19

2. Business Report

- a. Account Object Summary-Balance from 07/01/18 to 12/31/2018

3. Staff Reports

- a. MESCHERY—Curriculum: Coming off of winter break not much to report right now, but gearing up and excited for this semester and the Teacher Development work to come.
- b. BETHKE—SELPA: Report on Special Ed case numbers across district.

4. Board Member Reports

None

5. Public Comment

- a. Current location –
MESCHERY: Sierra Schools Foundation—Recently held Winter Grant Funding session where we approved/granted each request that came to SSF this year for field trips and various programs. Newsletter went out in the mail recently. Final draft of brochures are printed for distribution to promote Sierra County—hand out throughout community, at job fairs...
- b. Videoconference location – *none*

K. CONSENT CALENDAR

1. Approval of minutes for the Regular Board Meeting held December 11, 2018
2. Approval of Board Report-Checks Dated 12/01/2018 through 12/31/2018
3. Approval of Quarterly Report on Williams Uniform Complaints for quarter ending 12/31/2018. It is required per Education Code 35186 section (d) that a school district shall report summarized data on the nature and resolution of all complaints on a quarterly basis to the county superintendent of schools and the governing board of the school district. No complaints regarding textbooks and instructional materials, teacher vacancy or misassignment or conditions of facilities were filed with Sierra County Office of Education during the quarter ending 12/31/2018.

MOORE/GANT

5/0

L. ACTION ITEMS

1. Old Business

- a. Hat Creek Change Order for Paving Project
MOORE motioned to pay Hat Creek Change Order Invoice as long as supporting documentation from the Project Manager is included in our backup/file to explain work done without Board approval of added expenditure. Second by GANT.
5/0

2. New Business

- a. Resolution 19-004C, Establish New Adult Education Fund
MOORE/WRIGHT
GRIESERT: This resolution is required to establish a separate fund for tracking the Adult Education funds/expenditures through the life of the program(s).
ROLL CALL VOTE:
HALL – Aye
WRIGHT – Aye
GENASCI – Aye
MOORE – Aye
GANT – Aye
5/0
- b. ~~Acceptance of Fiscal Year 2017-2018 Audited Actuals—move to next month, audit report not yet available~~

BOARD POLICIES AND ADMINISTRATIVE REGULATIONS

- c. Board Policy 0420—School Plans/Site Councils, *revisions*
d. Administrative Regulation 0420—School Plans/Site Councils, *revisions*
e. Board Policy 0450—Comprehensive Safety Plan, *Choose Option 1 or 2*
f. Administrative Regulation 0450—Comprehensive Safety Plan, *revisions*
g. Board Policy 0460—Local Control Accountability Plan, *revisions*
h. Administrative Regulation 0460—Local Control Accountability Plan, *revisions*
i. Administrative Regulation 1220—Citizen Advisory Committees, *revisions*
j. Administrative Regulation 4200—Classified Personnel, ~~*Choose Option 1 or 2*~~
k. Board Bylaw 9322—Agenda/Meeting Materials, *revisions*
l. Board Bylaw 9324—Minutes and Recordings, *revisions*
m. Exhibit 4119.23/4219.23/4319.23 —Unauthorized Release of Confidential/Privileged Information, *revisions*
MOORE motioned to approve all policies as written except for BP 0450 with Option 1 chosen. Second by GANT.
5/0

M. ADVANCED PLANNING

1. Next Regular Board Meeting will be held on February 12, 2019 at Downieville School, 130 School St, Downieville CA 95936 beginning with Closed Session, as needed, at 5:00pm and the Regular Board Meeting at 6:00pm.

2. Suggested Agenda Items

- a. Technology task force
- b. Tactical plan meeting in closed session with Sheriff/law enforcement

N. ADJOURN at 6:49pm

GENASCI/WRIGHT

5/0

Absent →

Jenny Gant
~~Andy J. Genasci, Clerk~~
Jenny Gant

Merrill M. Grant
Dr. Merrill M. Grant, Superintendent

**SIERRA COUNTY OFFICE OF EDUCATION—SCOE
CLOSED SESSION REPORTING FORM**

DATE: February 12, 2019

CLOSED SESSION BEGAN AT: 5:03 P.M.

BOARD MEMBERS PRESENT:

Patty Hall --- Allen Wright --- Andy Geusei --- Mike Moore --- Jenny Gant

OTHERS PRESENT:

- Dr. Merrill M. Grant, Superintendent
- Ms. Nona Griesert, Business Manager
- Mike Fisher, Sierra County Sheriff
-

I. SESSION TOPIC(S):

<p>Item #2—Government Code 54957 THREAT TO PUBLIC SERVICES OR FACILITIES Consultation with: Mike Fisher, Sierra County Sherriff Consultation—RESULT:</p> <p><input type="checkbox"/> DIRECTION WAS GIVEN TO SUPERINTENDENT</p> <p><input checked="" type="checkbox"/> THE CLOSED SESSION WAS FOR PURPOSES OF DISCUSSION ONLY. NO ACTION WAS TAKEN.</p> <p><input type="checkbox"/> A ROLL CALL VOTE WAS TAKEN: HALL ___ WRIGHT ___ DRYDEN ___ MOORE ___ GANT ___</p> <p><input type="checkbox"/> A ROLL CALL VOTE WAS TAKEN IN OPEN SESSION: HALL ___ WRIGHT ___ DRYDEN ___ MOORE ___ GANT ___</p>
<p>Item #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</p> <p>Negotiations—RESULT:</p> <p><input type="checkbox"/> DIRECTION WAS GIVEN TO SUPERINTENDENT</p> <p><input checked="" type="checkbox"/> THE CLOSED SESSION WAS FOR PURPOSES OF DISCUSSION ONLY. NO ACTION WAS TAKEN.</p> <p><input type="checkbox"/> A ROLL CALL VOTE WAS TAKEN: HALL ___ WRIGHT ___ DRYDEN ___ MOORE ___ GANT ___</p> <p><input type="checkbox"/> A ROLL CALL VOTE WAS TAKEN IN OPEN SESSION: HALL ___ WRIGHT ___ DRYDEN ___ MOORE ___ GANT ___</p>

II. MOTION TO ADJOURN CLOSED SESSION AT 5:50 P.M. AND RETURN TO OPEN SESSION

BY: Mike Moore (NAME) SECONDED: Allen Wright (NAME)

MOTION PASSED / FAILED

PRESIDED BY: Patty Hall
Patty Hall, PRESIDENT

RECORDED BY: Mike Moore
Andy J. Geusei, CLERK
Mike Moore, MEMBER

Checks Dated 02/01/2019 through 02/28/2019

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00015145	02/12/2019	E3 DIAGNOSTICS ACCOUNTS RECEIVABLE	01-5810	ANNUAL CALIBRATION OF AUDIOMETER		130.00
00015146	02/12/2019	CIT	01-5900	PHONE SYSTEM/MAINTENANCE		773.08
00015147	02/12/2019	CAEAA	11-5200	REGISTRATION		450.00
00015148	02/12/2019	COURTYARD LOS ANGELES BALDWIN PARK	11-5200	HOTEL ACCOMODATIONS		285.66
00015149	02/12/2019	KATHLEEN EPPS	01-5200	DEC/JAN MILEAGE		487.20
00015150	02/12/2019	JANIS HARDEMAN	01-5810	NURSE SERVICES		2,800.00
00015151	02/12/2019	WENDY JACKSON	11-5200	AIRLINE/PER DIEM/REGISTRATION		384.29
00015152	02/12/2019	JANE V. LEE, M.A., LMFT	01-5810	COUNSELING SERVICES		1,760.00
00015153	02/12/2019	LIBERTY UTILITIES CPEC	01-5500	ELECTRICAL SERVICE		330.69
00015154	02/12/2019	MARY LOWE	01-5810	COUNSELING SERVICES		3,360.00
00015155	02/12/2019	LESLIE MARSDEN, MOT, OTR/L	01-5810	OCCUPATIONAL THERAPY SERVICES		1,932.50
00015156	02/12/2019	BARBARA MCKURTIS	01-5100	CONTRACTED CONSULTANT AGREEMENT		6,110.00
00015157	02/12/2019	NEVADA COUNTY SUPT OF SCHOOLS ACCOUNTS RECEIVABLE	01-5200	EXCESS TRANSPORTATION OCT		765.48
00015158	02/12/2019	PITNEY BOWES, INC.	01-5600	POSTAGE MACHINE LEASE	23.50	
			01-5899	POSTAGE MACHINE LEASE	70.52	94.02
00015159	02/12/2019	RAY MORGAN COMPANY	01-5600	COPIER MAINT.		10.86
00015160	02/12/2019	SIERRA COUNTY OFFICE OF EDUCATION	01-5808	BANK SERVICE FEES		149.32
00015161	02/12/2019	SIERRA VALLEY HOME CENTER	01-4300	SHOP SUPPLIES		202.75
00015162	02/12/2019	TRI COUNTY SCHOOLS INSURANCE GROUP	01-3902	FEB 19 HEALTH INSURANCE	1,524.00	
			01-9535	FEB 19 HEALTH INSURANCE	2,159.00	
			76-9576	FEB 19 HEALTH INSURANCE	18,374.80	22,057.80
00015163	02/12/2019	U.S. BANK	01-4300	CLASSROOM SUPPLIES	19.29	
				SUPT. OFFICE SUPPLIES	51.06	70.35
00015164	02/12/2019	VOYAGER	01-4350	FUEL EXPENSE		239.82
00015165	02/12/2019	ALLEN WRIGHT	01-5200	PER DIEM		21.75
Total Number of Checks					21	42,415.57

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	County School Service Fund	18	22,920.82
11	ADULT EDUCATION	3	1,119.95
76	Payroll Clearing	1	18,374.80

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 02/01/2019 through 02/28/2019

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
		Total Number of Checks	21		42,415.57	
		Less Unpaid Sales Tax Liability			.00	
		Net (Check Amount)			42,415.57	

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

REQUEST FOR TRAVEL/CONFERENCE APPROVAL

PURCHASE ORDER REQUIRED FOR EACH EXPENSE CLAIM

Prepayment Required Yes No (Unless you indicate a prepayment is necessary, no prepayment will be sent) Date Due: 4-1-19 To: COABE

Employee: Wendy A. Jackson Date of Request: 1/31/2019

SCHOOL/SITE	Date(s) of Activity
<u>SCO E</u>	<u>Mar 30 - April 5, 2019</u>

Destination: New Orleans, LA, Marriott New Orleans (facility you are visiting and city)

Funding Program: Adult Ed

Purpose of Activity: Nat'l Adult Ed Conference

How will attendance benefit the District's educational program(s)? Additional information for developing a sustainable program

THE FOLLOWING CLAIMS REQUIRE A PURCHASE ORDER EACH. PLEASE ATTACH A COPY WITH THIS FORM.

TRANSPORTATION: <input type="checkbox"/> District Vehicle <input type="checkbox"/> Personal <input type="checkbox"/> Other _____		Est. Miles _____ x \$.58/mile = \$ _____
(Mileage will only be paid when a School/District vehicle is not available.)		
PER DIEM: <u>4</u> Breakfast x \$10.00 = <u>40.00</u> <u>4</u> Lunch x \$11.00 = <u>44.00</u> <u>4</u> Dinner x \$18.00 = <u>72.00</u>	PARKING: <u>4</u> Days x \$ <u>47.57</u> = \$ <u>190.28</u>	AIR TRAVEL: Airline Name: <u>United / Frontier</u> Confirmation #: <u>16PCGV</u> Total Cost: <u>436.49</u> Please attach copy of confirmation/receipt
Per Diem is taxable income, unless it meets the IRS overnight travel rule.		
REGISTRATION FEE: \$ <u>800.00</u> ORGANIZATION CONDUCTING ACTIVITY: <u>COABE</u> (Attach completed copy of ENTIRE Registration Form)		
REGISTRATION HAS BEEN MADE <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO REGISTRATION FORM NEEDS TO BE MAILED <input type="checkbox"/> YES <input type="checkbox"/> NO		
LODGING: Hotel name and address: <u>Marriott New Orleans 555 Canal St</u> Tele: <u>504-581-1000</u> Dates: <u>Mar 30 - Apr 6</u> <u>385.00</u> Confirmation #: <u>96790516</u> <u>451.00</u> Total cost including all taxes per night \$ <u>199.00</u> x <u>6</u> nights = Total cost of lodging \$ <u>1393.49</u> = <u>1844.49</u>		

NOTE: HOTEL ACCOMMODATION INFORMATION AND COMPLETED REGISTRATION FORM MUST BE ATTACHED OR REQUEST WILL BE RETURNED!

SUBSTITUTE REQUIRED: NO PROGRAM TO CHARGE: Adult Ed

- After approval by the site administrator, employees must follow these steps:
- > Employees are responsible for their own registration, hotel and travel arrangements and any changes thereto. If an employee does not cancel in an appropriate amount of time to secure a refund, the employee will be responsible for covering the cost.
 - > This form, a copy of registration, all required purchase orders, and any backup documentation must be submitted to the District Office -four weeks prior - to date of departure or registration deadline.

STAFF DEVELOPMENT DAY(S): 1 SUPERINTENDENT APPROVAL: _____
 (Certificated staff only when conference is on a non-contract day, and is at least 6 hours in length)

APPROVAL		
Authorizing Agent	Signature	Date
ADMINISTRATOR:	<u>Min M. [Signature]</u>	<u>2/26/19</u>
SUPERINTENDENT:	<u>Min M. [Signature]</u>	<u>2/26/19</u>



Wendy Jackson <wendyjac62@gmail.com>

AIR TICKET NUMBER & AIRLINE CONFIRMATION. Booking# 56610511

2 messages

cheapoair@cheapoair.com <cheapoair@cheapoair.com>
To: wendyjac62@gmail.com

Mon, Jan 21, 2019 at 5:38 PM

Dear Wendy a jackson shaw,

Thank you for choosing CheapOair.com!



For any changes with your flight, date, routeView on website
or names call us at **1-800-525-0400** **Print Itinerary**

Booking Confirmation

[Terms and Conditions](#)

CheapOair Booking: 56610511 | wXXXXXXXXX2@gmail.com | Booked on Mon, Jan 21, 2019 | 2502 points |
Tier: Platinum



Flight Details

Status: Check now

Departing Flight



United Airlines
Flight 422
Aircraft: 320

Airbus Industries A320 120-180
STD SEATS

Nonstop | Coach - **Basic Economy**

Baggage Fees | Visa & Passport
Info

Sat, Mar 30, 2019

Reno, Nevada

RNO - 06:50 am

Denver, Colorado

DEN - 10:00 am

Sat, Mar 30, 2019

Travel Time:
4h 43m

Airline Confirmation:
I6PCGV

Seats Selected:
22A - Pending

For any changes with
your flight, date, route or
names call us at
1-888-481-8857

Basic Economy is the most economical fare class. This is a great way to save money if your travel plans aren't going to change, you don't mind where you sit on the plane, and you only bring a carry-on bag that will fit under the seat in front of you.

Layover Time (DEN) **3h 26m**



United Airlines
Flight 1719
Aircraft: 319

Airbus Jet 124 STD SEATS

Nonstop | Coach - **Basic**

Sat, Mar 30, 2019

Denver, Colorado

DEN - 01:26 pm

Airline Confirmation:
I6PCGV

Economy

Baggage Fees | Visa & Passport
Info

New Orleans, Louisiana
MSY - 04:59 pm
Sat, Mar 30, 2019

Seats Selected:

23A - Pending

For any changes with
your flight, date, route or
names call us at
1-888-481-8857

Basic Economy is the most economical fare class. This is a great way to save money if your travel plans aren't going to change, you don't mind where you sit on the plane, and you only bring a carry-on bag that will fit under the seat in front of you.

Return Flight**Frontier Airlines**

Flight 479
Aircraft: 320

Airbus Industries A320 120-180
STD SEATS

Nonstop | Coach
Baggage Fees | Visa & Passport
Info

Sat, Apr 06, 2019

New Orleans, Louisiana

MSY - 10:41 am

Denver, Colorado

DEN - 12:42 pm**Sat, Apr 06, 2019****Travel Time:****5h 26m**

Airline Confirmation:

DG1QFB**Seats Selected:**

Airport Check In

For any changes with
your flight, date, route or
names call us at
1-888-481-8857

Connecting flight wait time (DEN) 4h 22m

**Frontier Airlines**

Flight 533
Aircraft: 320

Airbus Industries A320 120-180
STD SEATS

Nonstop | Coach
Baggage Fees | Visa & Passport
Info

Sat, Apr 06, 2019

Denver, Colorado

DEN - 05:04 pm

Reno, Nevada

RNO - 06:29 pm**Sat, Apr 06, 2019**

Airline Confirmation:

DG1QFB**Seats Selected:**

Airport Check In

For any changes with
your flight, date, route or
names call us at
1-888-481-8857

Check airline Fare Rules . Most airlines charge baggage fees, check the Baggage Fees for complete details.

Important Flight Details**United Airlines Basic Economy Fare Rules:****Restriction for flight RNO to MSY include:**

- No choice where you will sit on the plane
- No flight changes or refunds
- No priority boarding option
- No upgrade options
- No full size carry-on bag (personal item only)

Traveler Information

Please verify traveler names below. Rules require traveler full names match exactly with their Passport or Government issued photo ID. If you need to make a name change, please call 1-888-481-8857

	E-Ticket Number	Traveler Name	Requests	Gender
1	0167278636279, F9-DG1QFB	Wendy A Shaw		Female

Special Service
No Special Service Requested

Disclaimer: Special requests are not guaranteed. Contact your airline to confirm they have received and confirmed your requests.

Your flight is insured! [View Details](#) or add the Optional Upgrade below.

Travel Protection Plan



[Learn More](#) ▶

Optional Travel Protection Plan Upgrade \$9 .99

Increase your coverage by adding the Optional Upgrade:
Additional Benefits Include:

- ✓ \$250,000 Flight Accidental Death and Dismemberment
- ✓ Emergency Medical Evacuation up to \$10,000

Add the Optional Upgrade

[View Plan Summary](#) for terms and conditions.

Click above to confirm the purchase of Optional Upgrade. If you do not want the Optional Upgrade, no action is required.

Traveler Assist Classic

Global Travel Assist Classic \$9 .95

Call us 24/7 and get help with the personal service you deserve. We are ready to assist you globally with:

- ✓ Emergency Medical Assistance*
- ✓ Personal Concierge Assistance
- ✓ Visa and Passport Assistance
- ✓ \$50 Travel savings coupon and more!



Add Traveler Assist Classic

* This is not medical insurance. Payment for medical services is not included.

Learn More >

Flight Watcher

Flight Monitoring and Notification Service

\$2 .99



Flight Watcher can send you information about your flight including delays, cancellations and gate or terminal changes. The messages are automatically sent via email, but it can be sent via SMS so you don't have to worry about having an Internet connection.

Add SMS Notifications

Learn More >



Add a Hotel

New Orleans

Check-in Date: Sat, Mar 30, 2019

Check-out Date: Sat, Apr 06, 2019



Hotel Monteleone New Orleans

+ \$429 .00 per night
Exclusive!

based on 8449 reviews



Hilton New Orleans Riverside

+ \$305 .80 per night
Exclusive!

based on 6270 reviews



Omni Royal Orleans

+ \$253 .14 per night
Exclusive!

based on 5300 reviews

Apply Promocode SAVE
and save up to \$50 .

Apply Promocode SAVE
and save up to \$50 .

Only 1 Left!

[Add To Trip](#)

[Add To Trip](#)

[Add To Trip](#)

[See More Hotels](#)



Add a Car

25.64/day

MSY - New Orleans, L...

Pick-up Date/Time:
03/30/2019 - 05:09 PM

Drop-off Date/Time:
04/06/2019 - 10:01 AM

Rates are per day

	Airport	No Shuttle	No Shuttle	At Airport/ Rental Shuttle	In Terminal
 Premium	Save \$4 \$28 .59	\$41 .01	\$27 .55	\$54 .77	\$63 .13
 Standard SUV	Save \$4 \$29 .32	\$27 .39	\$29 .01	\$29 .00	\$29 .01
 Pickup	Save \$4 \$25 .64	-	-	-	\$28 .93

[See More Cars](#)

Baggage Protection



Blue Ribbon Bags Will: \$9 .95

- ✓ Pay you \$1000, minimum, per bag, if your bags are not returned to you within 96 hours.
- ✓ Find and return all of your delayed baggage right to you.

[Add Baggage Protection](#)

Service is applicable to this itinerary only. Any changes must be reported to info@blueribbonbags.com prior to your new flight's departure with your Service Agreement Number in the subject line. Purchase of additional service may be required.

[Learn More >](#)

By clicking 'Add Baggage Protection', I agree I have read and accepted the Terms and Conditions .

Seat Assignment

Enhanced Seat Assignment Program

Travel Savings Coupon

up to

\$ 50 Off

Coupon/Promo code:

CAVESH1294

You are now entitled to specialized seating assistance and can customize your flying experience so it's as pleasant and convenient as possible!

Here are the benefits of Enhanced Seat Assignment:

- ✓ Access to our Seat Assignment Group for any seat assistance and for other travel related services such as meals and special requests.
- ✓ Guaranteed response time of 6 hours.
- ✓ Our Seat Assignment Specialists will work to find the best available seat.

Coupon does not have any cash value. Can only be used for any future air/hotel booking on CheapOair.com .

For more details on coupon redemption, [click here](#)

Billing Details (USD)

Method: Credit Card ending in 4758
 Credit Card ending in 4758

Phone: 9XX-XXX-XXX3

Email: wXXXXXXXXX2@gmail.com

Flight Price Details

1 Adult Ticket	\$310 .34
Travel Protection Plan Cost	\$23 .95
Paid Seats	\$38 .00
Subtotal	\$372 .29
Taxes and Agency Fees (incl. Enhanced Seat Assignment)	\$85 .20
Discount	
Promo Discount	- \$21 .00
Flight Total	\$436 .49
Total Charge:	\$436 .49

Subject: Thank you for registering for the COABE 2019 National Conference!

Date: Thursday, February 21, 2019 at 3:47:47 PM Pacific Standard Time

From: info@coabe.org

To: Wendy Jackson

2/21/2019

Invoice #: R-11160

Wendy Jackson

Organization:

P. O. Box 955109 Beckwith Road, P. O. Box 955109 Beckwith Road
Loyalton
CA
96118

PO#:

Membership Cost: \$

Early bird registration with membership discount: \$499

Early bird registration: \$575

Student discount registration: \$0

Single day member registration:

Monday: \$0

Tuesday: \$0

Wednesday: \$0

Single day non-member registration:

Monday: \$0

Tuesday: \$0

Wednesday: \$0

Pre-conference Luncheon: \$0

Full day preconferences: Planning for Integrated Education and Training: A
Career Pathways Strategy

Full day preconferences cost: \$150

Half day morning preconferences:

Half day morning cost: \$0

Half day afternoon preconferences:

Half day afternoon cost: \$0

Presidents welcome event Monday cost: \$25
Number of tickets: 1(\$25)

Jazz cruise cost: \$50
Number of tickets: 1(\$50)

Savings from coupons: \$0

Amount Total: \$769
Amount Paid: \$0
Balance Due: \$769

Thank you for registering for the COABE Conference in New Orleans, LA on March 31- April 3 2019. To ensure discounted conference registration rate, registration must be paid in full by check or credit card by April 3, 2019. Full conference registration (without discount) will apply to all outstanding registrations after April 3, 2019 unless you have a purchase order. No refunds for preconference registration, single-day registration, full conference registration, or ticketed events.

Please mail checks to: COABE Conference, PO Box 1820, Cicero, NY 13039. If you have questions, please contact info@coabe.org or call 888-44-COABE (888-442-6223) between 9 a.m.–5 p.m. EST.

Don't wait and make your hotel reservations today! [Click here](#)

Download the COABE App today by [clicking here](#)

The COABE App is easy to download, and is a great tool for planning your conference agenda in advance, connecting with other conferees, and much more!

Tweet about it! #COABE19 Like us on [Facebook](#). Join over 1,300 adult education professionals on our [LinkedIn Group](#).

Subject: Your COABE Conference balance due

Date: Thursday, February 21, 2019 at 3:45:50 PM Pacific Standard Time

From: info@coabe.org

To: Wendy Jackson

Tweet about it! #COABE19. Like us on Facebook.
Join over 1,300 adult education professionals on our [LinkedIn group](#).

Avoid long lines at the conference! Pay your registration today.

Note: registration must be paid in full to gain access to the conference.

Amount Paid: 0
Amount Total: 769
Balance Due: 769

Please use the balance due in the form below.

<https://formstack.io/D888A>

Please mail checks to : COABE Conference 2019, PO Box 1820, Cicero, NY 13039

Phone : 888-442-6223

Contact info@coabe.org or call 888-442-6223 with any questions. Office hours are Mon-Fri 9am-5pm EST.

Subject: WENDY JACKSON (WJACKSON@PCOE.K12.CA.US) sent you an email from www.marriott.com

Date: Thursday, February 21, 2019 at 2:45:38 PM Pacific Standard Time

From: no-reply@marriott.com

To: Wendy Jackson

This Marriott.com reservation email has been forwarded to you by WENDY JACKSON (WJACKSON@PCOE.K12.CA.US)

New Orleans Marriott
555 Canal Street
New Orleans, Louisiana 70130
USA
+15045811000
Fax: +15045236755

Guest name: WENDY JACKSON
Confirmation Number: 96790516
Check-in: Saturday, March 30, 2019
Check-out: Friday, April 5, 2019
Number of guests: 1
Number of rooms: 1

Room Preferences & Description:
Traditional, Guest room, 1 King

This hotel has a smoke-free policy

Summary of Charges:

1room(s) for 6night(s)

Saturday, March 30, 2019 - 199.00
Sunday, March 31, 2019 - 199.00
Monday, April 1, 2019 - 199.00
Tuesday, April 2, 2019 - 199.00
Wednesday, April 3, 2019 - 199.00
Thursday, April 4, 2019 - 199.00

Total cash rate-1194.00

Estimated government taxes and fees - 199.49

Total for stay in hotel's currency - 1,393.49 USD

Valet parking, fee: 47.57 USD daily

Rate Rules:

Modifying Your Reservation

Please note that a change in the length or dates of your reservation may result in a rate change.

Subject: Wendy Jackson (wjackson@spjUSD.org) sent you an email from www.marriott.com

Date: Thursday, February 21, 2019 at 3:26:04 PM Pacific Standard Time

From: no-reply@marriott.com

To: Wendy Jackson

This Marriott.com reservation email has been forwarded to you by Wendy Jackson (wjackson@spjUSD.org)

New Orleans Marriott
555 Canal Street
New Orleans, Louisiana 70130
USA
+15045811000
Fax: +15045236755

Guest name: Wendy Jackson
Confirmation Number: 83534099
Check-in: Friday, April 5, 2019
Check-out: Saturday, April 6, 2019
Number of guests: 1
Number of rooms: 1

Room Preferences & Description:
Executive King, Larger Guest room, 1 King

This hotel has a smoke-free policy

Summary of Charges:

1room(s) for 1night(s)

Friday, April 5, 2019 - 389.00

Total cash rate-389.00

Estimated government taxes and fees - 62.13

Total for stay in hotel's currency - 451.13 USD

Valet parking, fee: 47.57 USD daily

Rate Rules:

Cancelling Your Reservation

You may cancel your reservation for no charge until April 2, 2019 (3 day[s] before arrival). Please note that we will assess a fee of 451.13 USD if you must cancel after this deadline. If you have made a prepayment, we will retain all or part of your prepayment. If not, we will charge your credit card.

Modifying Your Reservation

Please note that a change in the length or dates of your reservation may result in a rate change.

RECEIVED

FEB 04 2019

SCOE
SPJUSD



REQUIRES BOARD ACTION

Due: Fri. Mar. 15 return ballot in enclosed envelope

January 31, 2019

MEMORANDUM

To: All Board Presidents and Superintendents — CSBA Member Boards – **SUBREGION 4-D**
From: Emma Turner, CSBA President
Re: 2019 Ballot for CSBA Delegate Assembly — **U.S. Postmark Deadline is Fri. March 15**

Enclosed is the ballot material for election to CSBA's Delegate Assembly from your region or subregion. It consists of: 1) the ballot (on red paper), the reverse side of which contains the names of ALL current members of the Delegate Assembly from your region or subregion; and 2) the required candidate biographical sketch form and, if submitted, a resume, which will be on the reverse side of the biographical sketch form. In addition, provided is a copy of the ballot on white paper to include with your board agenda. **Only the ballot on red paper is to be completed and returned. It must be postmarked by the U.S. Post Office on or before Friday, March 15, 2019. No exceptions.**

Your Board may vote for up to the number of vacancies in the region or subregion as indicated on the ballot. For example, if there are three vacancies, the Board may vote for up to three candidates. However, your Board may cast no more than one vote for any one candidate. (The ballot also contains a provision for write-in candidates; their name and district must be clearly printed in the space provided.)

The ballot must be signed by the Superintendent or Board Clerk and returned in the enclosed envelope; if the envelope is misplaced, you may use your district's stationery. Please write **DELEGATE ELECTION** prominently on the envelope along with the region or subregion number on the bottom left corner of the envelope (this number appears at the top of the ballot).

If there is a tie vote, a run-off election will be held. All re-elected and newly elected Delegates will serve two-year terms beginning April 1, 2019 – March 31, 2021. The next meeting of the Delegate Assembly takes place on Saturday, May 18 and Sunday, May 19 at the Hyatt Regency in Sacramento. The names of all Delegates will be available on CSBA's website no later than Monday, April 1. Please do not hesitate to contact CSBA's Executive Office at (800) 266-3382 should you have any questions.

Encs: Ballot on red paper and watermarked "copy" of ballot on white paper
List of all current Delegates on reverse side of ballot (red paper and white paper)
Candidate(s)' required Biographical Sketch Forms and resumes, if provided
CSBA-addressed envelope to send back ballots

RECEIVED

FEB 04 2004

2004
FEB 04

REQUIRES BOARD ACTION

This complete, **ORIGINAL** Ballot must be **SIGNED** by the Superintendent or Board Clerk and returned in the enclosed envelope postmarked by the post office No later than **FRIDAY, MARCH 15, 2019**. Only ONE Ballot per Board. Be sure to mark your vote "X" in the box.
A PARTIAL, UNSIGNED, PHOTOCOPIED, OR LATE BALLOT WILL NOT BE VALID.

OFFICIAL 2019 DELEGATE ASSEMBLY BALLOT
SUBREGION 4-D
(Nevada, Placer, Sierra Counties)

Number of vacancies: 2 (Vote for no more than 2 candidates)

Delegates will serve two-year terms beginning April 1, 2019 - March 31, 2021

**denotes incumbent*

Julann Brown (Auburn Un. ESD)*

Alisa Fong (Roseville City SD)

COPY

Provision for Write-in Candidate Name

School District

Signature of Superintendent or Board Clerk

Title

School District Name

Date of Board Action

See reverse side for list of all current Delegates in your Region.

REGION 4 – 8 Delegates (8 elected)

Director: Paige Stauss (Roseville Joint Union HSD)

Below is a list of all the current Delegates with expired terms from this Region.

Subregion 4-A (Glenn, Tehama)

Rod Thompson (Red Bluff Jt. Union HSD), term expires 2020

Subregion 4-B (Butte)

Vacant, term expires 2019

Subregion 4-C (Colusa, Sutter, Yuba)

Jim Flurry (Marysville Joint USD), term expires 2020

Silvia Vaca (Williams USD), term expires 2019

Subregion 4-D (Nevada, Placer, Sierra)

Julann Brown (Auburn Union ESD), term expires 2019

Renee Nash (Eureka Union SD), term expires 2020

Vacant, term expires 2019

County Delegate:

June McJunkin (Sutter COE), term expires 2020

Counties

Glenn, Tehama (Subregion A)

Butte (Subregion B)

Colusa, Sutter, Yuba (Subregion C)

Nevada, Placer, Sierra (Subregion D)

2019 Delegate Assembly Candidate Biographical Sketch Form

DUE: Monday, January 7, 2019 – no late submissions accepted

Please complete, sign, and date this required ONE-page candidate biographical sketch form. An optional, ONE-page, single-sided, résumé may also be submitted; both will be copied exactly as received. Please do not state "see résumé" and do not re-type this form. It is the candidate's responsibility to confirm that all nomination materials have been received by the CSBA Executive Office.

Your signature indicates your consent to have your name placed on the ballot and to serve as a Delegate, if elected.

Signature: _____

Julann Brown

Date: 12/19/2018

Name: Julann Brown

CSBA Region & subregion #: 4-D

District or COE: Auburn union Elementary district

Years on board: 4

Profession: Accounting Manager Contact Number (please v Cell Home Bus.): 530-308-3859

*Primary E-mail: bjulann@gmail.com

(*Communications from CSBA will be sent to primary email)

Are you an incumbent Delegate? Yes No | If yes, year you became Delegate: 2016

Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly. (Character count limit: 700)

As a Board Trustee, I work collaboratively with fellow Board members and strive to reach an understanding of all views for the sake of unity in setting a vision for our District and ensuring that District leadership has the support, skills and resources to move that vision forward. I approach new challenges as opportunities to learn. I have proudly served as a Delegate for Region 4-D since the Fall of 2016. My experience as a Delegate has expanded my knowledge and deepened my understanding of the challenges facing Public Education in California and has solidified my passion for advocacy on behalf of all students in California. It is my desire to continue to serve as a Delegate.

Please describe your activities and involvement on your local board, community, and/or CSBA. (Character count limit: 700)

In my first term as a Board Trustee, we have dealt with multiple leaderships changes, continued declining enrollment, deteriorating facilities, shifts in the LCAP process as well as ongoing budget constraints. During this term I served one year as Board President, participated on the Facilities Master Plan Committee and served on the PCSBA Executive Committee. I attended all 4 CSBA AECs as well as the 2 Leadership Institutes. I actively participated in the Delegate Assembly information gathering sessions and shared the perspective of small school districts on important issues such as school safety and pensions costs. I have worked with our CSBA Pacer and participated Legislative Action Day.

What do you see as the biggest challenge facing governing boards and how can CSBA help address it? (Character count limit: 700)

I think the biggest challenge facing governing boards is the funding crisis we face in California. We consistently rank near the bottom in our Per Pupil Funding. As the 5th largest economy in the world, we should be the leader when it comes to funding our schools and fully meeting the needs of our students. We need Full and Fair funding in order to hire, train and support high quality teachers and staff, modernize and maintain our facilities and foster innovation. As an aggregate of local elected officials, the CSBA has tremendous potential to shape education policy and advocate for the children of California.

E-mail: nominations@csba.org, or fax to (916) 371-3407, or US Mail to: CSBA | Attn: Executive Office | 3251 Beacon Blvd., West Sacramento, CA 95691. Please only submit biosketch form via one of these modes only; do not send multiple times. If you have any questions, please contact the Executive Office at (800) 266-3382.

2019 Delegate Assembly Candidate Biographical Sketch Form
DUE: Monday, January 7, 2019 – no late submissions accepted

Please complete, sign, and date this required ONE-page candidate biographical sketch form. An optional, ONE-page, single-sided, résumé may also be submitted; both will be copied exactly as received. Please do not state “see résumé” and do not re-type this form. It is the candidate’s responsibility to confirm that all nomination materials have been received by the CSBA Executive Office.

Your signature indicates your consent to have your name placed on the ballot and to serve as a Delegate, if elected.

Signature:  Date: 1/25/2019

Name: Alisa Fong CSBA Region & subregion #: 4-D
 District or COE: Roseville City School District Years on board: 2
 Profession: Parent/Attorney Contact Number (please v Cell Home Bus.): (916)300-4385
 *Primary E-mail: afong@rcsdk8.org
 (*Communications from CSBA will be sent to primary email)
 Are you an incumbent Delegate? Yes No | If yes, year you became Delegate: _____

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

I am interested in becoming a Delegate to provide a voice for my district and community in statewide education policy, and to be a part of improving the educational experience for all California students. As a parent of school-aged children I have spent the last decade actively involved in local education. As an attorney and former Deputy General Counsel for the League of California Cities, I appreciate the value, resources, and advocacy a statewide organization can provide to it’s members, and the role members play in setting, advancing, and communicating the priorities of the organization.

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

I was elected in 2016 to fill the remaining 2 years of a vacant seat, and was appointed to serve a 4 year term in 2018. I served as Board President in 2017-2018, and currently serve as Board Clerk. I am on the Board’s Inter-governmental Relations Committee, and am a Board member of the Roseville City School District Foundation. I am the Past Parent Teacher Club (PTC) President of Cooley Middle and Diamond Creek Elementary School, and the Past Parent Representative of Diamond Creek Elementary School Site Council. I am currently pursuing a Masters in Governance.

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

The biggest challenge I see facing governing boards is managing and balancing the programs, supports, infrastructure, and resources available to them in an unstable fiscal environment with increasing costs, while striving to provide the highest quality educational experience for students. CSBA can help address this challenge by continuing to advocate for additional and stable education funding on par with the top states in the country, the release of voter approved school bond funds to help governing boards grow to meet the needs of their communities, and educating legislators on the urgency of investing in public education now for the future success of our students and our economy.

E-mail: nominations@csba.org, or fax to (916) 371-3407, or US Mail to: CSBA | Attn: Executive Office | 3251 Beacon Blvd., West Sacramento, CA 95691. Please only submit biosketch form via one of these modes only; do not send multiple times. If you have any questions, please contact the Executive Office at (800) 266-3382.

Sierra County Office of Education



Second Interim Budget 2018/19

March 12, 2019
Merrill M. Grant, Ed.D./Superintendent

Sierra County Office of Education
2018-2019 Second Interim
Actuals as of January 31, 2019
Presented March 12, 2019

The Second 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 Second Interim report covers the period of time from July 1 through January 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

The January release of the Governor's 2019-20 State Budget Proposal provides funding for a cost of living adjustment (COLA) to address expenditure growth. It also addresses rising pension contributions and greater access to school construction and modernization project funding. These proposals provide more revenue and lessen the impact of expenditure increases for schools in their multiyear forecasts.

There are other proposals included in the Governor's 2019-20 State Budget release, that are funded from the non-Proposition 98 funds that will have an impact on the lives of students and their families.

There are no changes in factors for the 2018/19 fiscal year. However, the proposed State Budget will affect multiyear projection factors. Projected COLAs for 2019/20 and 2020/21 have increased to 3.46% and 2.86% respectively. These increase the cost to fund the 2019/20 LCFE COLA has increased to \$2.0 billion, up from the previous \$1.6 billion estimate.



The Governor's proposal includes special education concentration grants, providing additional resources for interventions and support of LEAs with both high concentrations of students with disabilities and unduplicated pupils, and a first step toward universal preschool with a proposal increasing access to the existing State Preschool program for low-income four-year old children.



GENERAL FUND

REVENUE

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

Local Control Funding Formula

LCFF State Revenue increased by \$1,516 since budget adoption.

Federal Revenue

Federal Revenue has been reduced by (\$12,853) for the following reason:

<u>Funding Description</u>	Favorable <u>(Unfavorable)</u>
• Small Rural School Achievement	<u>(\$12,853)</u>
Net Change	(\$12,853)

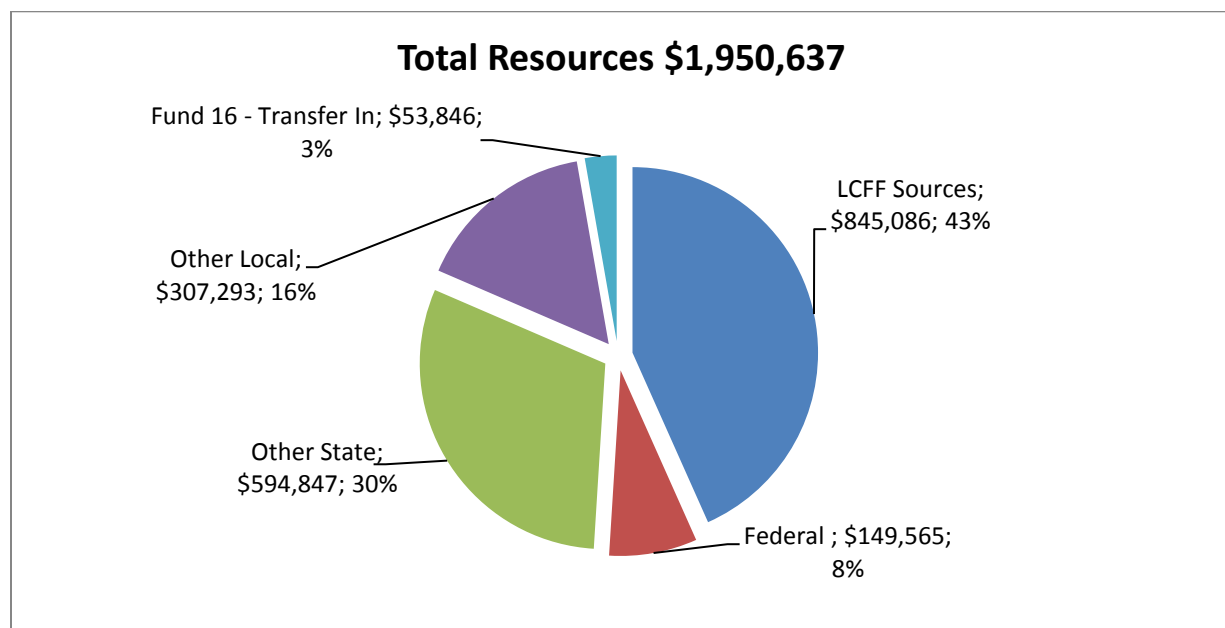
Other State Revenue

Restricted Other State Revenue decreased by (\$83,894) since the budget adoption for the following reason:

<u>Funding Description</u>	Favorable <u>(Unfavorable)</u>
• One Time Mandated Cost decrease	(\$ 2,743)
• State Lottery - Unrestricted	\$ 497
• State Lottery - Restricted	\$ 220
• Foster Youth	<u>(\$81,868)</u>
Net Change	(\$83,894)

Local Revenue

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

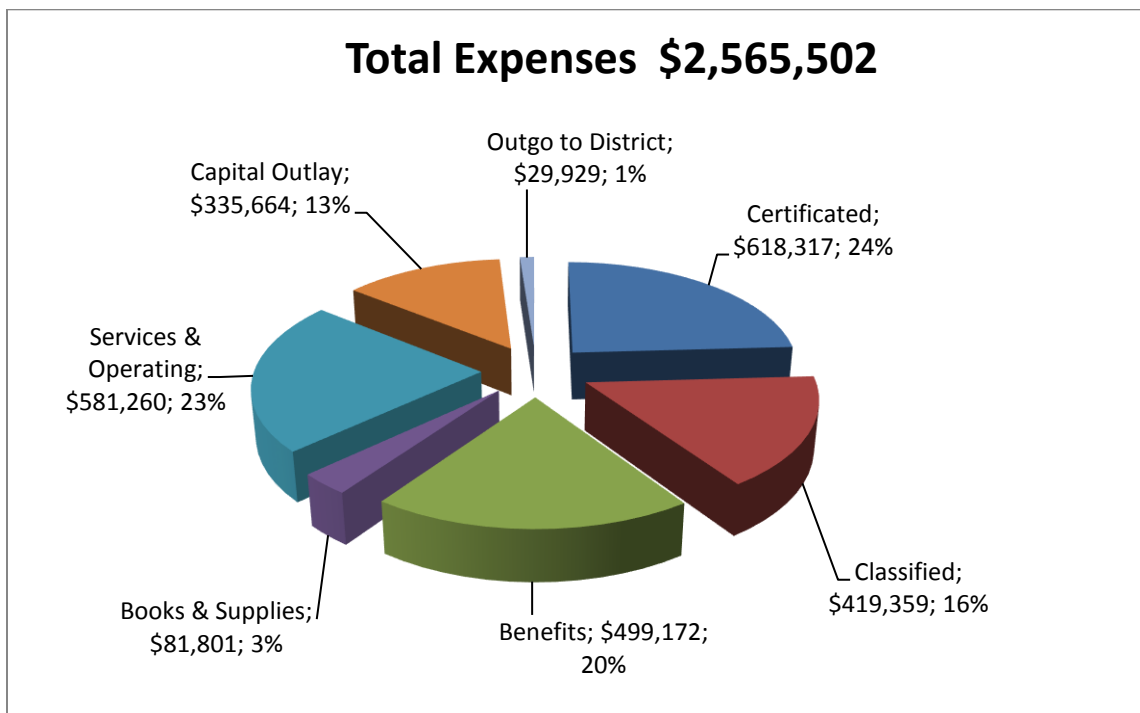


Description	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-2019 Adopted Budget	2018-2019 Second Interim
LCFF Resources	\$ 815,911	\$ 775,048	\$ 854,206	\$ 853,570	\$845,086
Federal	503,545	274,540	194,130	162,418	149,565
Other State	701,811	688,441	660,753	678,741	594,847
Other Local	191,865	340,611	370,430	307,293	307,293
Total	\$2,213,132	\$2,078,640	\$2,079,519	\$1,992,022	\$1,896,791

EXPENDITURES

General Fund Expenditures

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



Expenditures Comparison

Description	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-2019 Adopted Budget	2018-2019 Second Interim
Certificated	\$ 377,396	\$ 504,973	\$ 560,268	\$ 559,561	\$ 618,317
Classified	343,330	374,437	398,276	414,447	419,359
Benefits	330,652	418,617	494,494	496,901	499,172
Books & Supplies	29,151	46,569	25,289	104,053	81,801
Services & Operating	402,700	503,111	506,018	615,871	581,260
Capital Outlay	6,264	81,843	10,916	317,664	335,664
Other Outgo	389,640	129,294	34,249	24,428	29,929
Total	\$1,879,133	\$2,058,844	\$2,029,510	\$2,532,925	2,565,502

Net Increase (Decrease) in Fund Balance

Fiscal Year	Amount
2014-15 actuals	243,930
2015-16 actuals	388,497
2016-17 actuals	36,578
2017-18 actuals	115,142
2018-19 projected	(614,865)

Projected Ending Fund Balance

2014-15	\$2,305,842 actuals
2015-16	\$2,694,339 actuals
2016-17	\$2,698,358 actuals
2017-18	\$2,846,059 actuals
2018-19	\$2,231,194 projected

Personnel	FTE	
Certificated	4.60	} 21.10 FTE
Superintendent	.15	
Administrative	3.40	
Classified	9.95	
Confidential	3.00	

Direct Services Contracted to provide special education services

- Speech
- Occupational Therapy
- Adapted P.E.
- Public Nurse



Comments

1. Statutory COLA of 2.71% for 2018/19.
2. Certificated Salary increase of 2% retroactive to July 1, 2018 and 2.5% for 2019/20. Increased steps on Certificated salary schedule.
3. Projected 2% increase to salary schedule for Administrative, Classified and Confidential staff for 18/19 and 2.5% for 19/20.
4. Certificated health and welfare (H/W) soft cap selected plan employee range (14,398.50 to 19,534.50); 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 \$242,864.
5. PERS rate increase from 15.531% to 18.062%, for a projected annual cost of \$73,603.
6. STRS rate increase from 14.43% to 16.28%.for a projected annual cost of \$112,889.
7. Salaries and Benefits are approximately 79% of Revenue.
8. Reimburse Sierra-Plumas JUSD to provide foster youth, business, curriculum, and technology services.
9. Forest Reserve Revenue budget is \$53,846.
10. Positive Certification
11. Projected ending cash balance: \$2,231,194



Gen Fund Budget Comparison Worksheet

Materiality Threshold
\$:
%:

Unrestricted

Restricted

Total

	Year: Period:	Unrestricted				Restricted				Total			
		18/19	18/19	Pos (Neg)	%	18/19	18/19	Pos (Neg)	%	18/19	18/19	Pos (Neg)	%
		Adopted Budget	Second Interim	Difference	Change	Adopted Budget	Second Interim	Difference	Change	Adopted Budget	Second Interim	Difference	Change
Revenues													
LCFF Revenue	110-8099	843,570	845,086	1,516	0.18%	-	-	-	-	843,570	845,086	1,516	0.18%
Federal Revenues	100-8299	-	-	-	-	162,418	149,565	(12,853)	-7.91%	162,418	149,565	(12,853)	-7.91%
State Revenues	300-8599	8,546	6,300	(2,246)	-26.28%	670,195	588,547	(81,648)	-12.18%	678,741	594,847	(83,894)	-12.36%
Local Revenues	500-8799	302,793	302,793	-	0.00%	4,500	4,500	-	0.00%	307,293	307,293	-	0.00%
Total Revenues		1,154,909	1,154,179	(730)	-0.06%	837,113	742,612	(94,501)	-11.29%	1,992,022	1,896,791	(95,231)	-4.78%
Expenditures													
Certificated Salaries	100-1999	233,925	268,279	34,354	14.69%	325,636	350,038	24,402	7.49%	559,561	618,317	58,756	10.50%
Classified Salaries	100-2999	256,572	262,539	5,967	2.33%	157,875	156,820	(1,055)	-0.67%	414,447	419,359	4,912	1.19%
Benefits & Taxes	100-3999	281,649	294,945	13,296	4.72%	215,252	204,227	(11,025)	-5.12%	496,901	499,172	2,271	0.46%
Materials & Supplies	100-4999	19,557	29,880	10,323	52.78%	84,496	51,921	(32,575)	-38.55%	104,053	81,801	(22,252)	-21.39%
Operating Expenditure	100-5999	370,222	376,453	6,231	1.68%	245,649	204,807	(40,842)	-16.63%	615,871	581,260	(34,611)	-5.62%
Capital Outlay	100-6599	310,000	313,000	3,000	0.97%	7,664	22,664	15,000	195.72%	317,664	335,664	18,000	5.67%
Other Outgo	7xxx's	24,428	24,428	-	0.00%	-	5,501	5,501	-	24,428	29,929	5,501	22.52%
Other Outgo	300-7399	(6,568)	(6,080)	488	-7.43%	6,568	6,080	(488)	-7.43%	-	-	-	-
Total Expenditures		1,489,785	1,563,444	73,659	4.94%	1,043,140	1,002,058	(41,082)	-3.94%	2,532,925	2,565,502	32,577	1.29%
Rev less Exp		(334,876)	(409,265)	(74,389)	22.21%	(206,027)	(259,446)	(53,419)	25.93%	(540,903)	(668,711)	(127,808)	23.63%
Other Sources/Uses													
Transfers In	110-8979	52,121	53,846	1,725	3.31%	-	-	-	-	52,121	53,846	1,725	3.31%
Contributions	180-8999	(173,468)	(227,456)	(53,988)	31.12%	173,468	227,456	53,988	31.12%	-	-	-	-
Transfers Out	110-7699	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Sources		(121,347)	(173,610)	(52,263)	43.07%	173,468	227,456	53,988	31.12%	52,121	53,846	1,725	3.31%
Change in Fund Bal		(456,223)	(582,875)	(126,652)	27.76%	(32,559)	(31,990)	569	-1.75%	(488,782)	(614,865)	(126,083)	25.80%
Beg Fund Bal		2,698,358	2,814,069	115,711	4.29%	32,559	31,990	(569)	-1.75%	2,730,917	2,846,059	115,142	4.22%
Adjustments		-	-	-	-	-	-	-	-	-	-	-	-
Adj Beg Fund Bal		2,698,358	2,814,069	115,711	4.29%	32,559	31,990	(569)	-1.75%	2,730,917	2,846,059	115,142	4.22%
End Fund Bal		2,242,135	2,231,194	(10,941)	-0.49%	-	-	-	-	2,242,135	2,231,194	(10,941)	-0.49%
Non Spendable		500	500	-	-	-	-	-	-	500	500	-	-
Restricted		-	-	-	-	-	-	-	-	-	-	-	-
Committed		186,013	103,374	(82,639)	-44.43%	-	-	-	-	186,013	103,374	(82,639)	-44.43%
Assigned		-	-	-	-	-	-	-	-	-	-	-	-
REU		248,000	257,000	9,000	-	-	-	-	-	248,000	257,000	9,000	-
Unassigned		1,807,622	1,870,320	71,698	3.97%	-	-	-	-	1,807,622	1,870,320	71,698	3.97%

REU is: 9.8% 10.0%

Tickmark Legend

Sierra County Office of Education
 2018/19 2nd Interim Budget

1	Unrestricted revenues reduced due to Mandated Block Grant One Time funding reduction of approx <\$2,700> and slight increase in unrestricted Lottery funding of approx \$500.
2	Unrestricted certificated staff increase approx \$28K due to coding changes, small increase to unrestricted certificated extra duty \$250. Negotiation settlement 2% certificated salaries increase approx. \$6K
3	Unrestricted Materials & Supplies increased due to prior year Unrestricted Lottery carryover.
4	Contribution to Restricted from Unrestricted General Fund increase due to Special Education approx \$54K
5	Restricted State Revenues reduced approximately <\$82k> due to Foster Youth funding not awarded.
6	Restricted Mat's & Supplies for SRSA reduced approx <\$7,500>, SpEd reduced approx <\$23,500> due to a reduction in C/O, Rest. Lottery increased approx \$1,400, & Foster Youth reduced approx <\$3k>.
7	Restricted Operating expenditures for Foster Youth reduced approx <\$54k>, SpEd increased approx \$26K, SRSA reduced approx <\$6K> NCLB reduced approx <\$6,500>.
8	Restricted Capital Outlay increased approx \$15K due to Prop 39 carryover funds.
9	Reduced set aside for OPEB due to new GASB 68/75 Valuation.
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Multi Year Projection

Materiality Threshold	
\$:	0
%:	0%

		2018/19 <i>Budget</i>			2019/20 <i>MYP</i>			2020/21 <i>MYP</i>		
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
		A	B	C	D	E	F	G	H	I
Revenues										
LCFF Revenues	8010-8099	845,086	-	845,086	875,748	-	875,748	900,791	-	900,791
Federal Revenues	8100-8299	-	149,565	149,565	-	149,565	149,565	-	149,565	149,565
State Revenues	8300-8599	6,300	588,547	594,847	5,229	588,547	593,776	5,229	588,547	593,776
Local Revenues	8600-8799	302,793	4,500	307,293	302,793	4,500	307,293	302,793	4,500	307,293
Transfers In	8910-8979	53,846	-	53,846	13,360	-	13,360	13,360	-	13,360
Contributions	8980-8999	(227,456)	227,456	-	(283,879)	283,879	-	(303,093)	303,093	-
Total Revenues		980,569	970,068	1,950,637	913,251	1,026,491	1,939,742	919,080	1,045,705	1,964,785
Expenditures										
Certificated Salaries	1000-1999	268,279	350,038	618,317	279,461	361,958	641,419	284,249	368,239	652,488
Classified Salaries	2000-2999	262,539	156,820	419,359	275,357	165,670	441,027	280,636	168,456	449,092
Benefits & Taxes	3000-3999	294,945	204,227	499,172	315,102	233,055	548,157	330,347	243,202	573,549
Materials & Supplies	4000-4999	29,880	51,921	81,801	29,880	51,919	81,799	29,880	51,919	81,799
Operating Expenditures	5000-5999	376,453	204,807	581,260	376,453	204,807	581,260	376,453	204,807	581,260
Capital Outlay	6000-6599	313,000	22,664	335,664	20,000	3,000	23,000	20,000	3,000	23,000
Other Outgo	7xxx's	24,428	5,501	29,929	24,428	-	24,428	24,428	-	24,428
Other Outgo	7300-7399	(6,080)	6,080	-	(6,082)	6,082	-	(6,082)	6,082	-
Transfers Out	7600-7629	-	-	-	-	-	-	-	-	-
Total Expenditures		1,563,444	1,002,058	2,565,502	1,314,599	1,026,491	2,341,090	1,339,911	1,045,705	2,385,616
Rev less Exp		(582,875)	(31,990)	(614,865)	(401,348)	-	(401,348)	(420,831)	-	(420,831)
Change in Fund Bal		(582,875)	(31,990)	(614,865)	(401,348)	-	(401,348)	(420,831)	-	(420,831)
Beg Fund Bal		2,814,069	31,990	2,846,059	2,231,194	-	2,231,194	1,829,846	-	1,829,846
Adjustments		-	-	-	-	-	-	-	-	-
Adj Beg Fund Bal		2,814,069	31,990	2,846,059	2,231,194	-	2,231,194	1,829,846	-	1,829,846
End Fund Bal		2,231,194	-	2,231,194	1,829,846	-	1,829,846	1,409,015	-	1,409,015
Non Spendable		500	-	500	500	-	500	500	-	500
Restricted		-	-	-	-	-	-	-	-	-
Comitted		103,374	-	103,374	93,849	-	93,849	92,485	-	92,485
Assigned		-	-	-	-	-	-	-	-	-
REU		257,000	-	257,000	257,000	-	257,000	257,000	-	257,000
Unassigned		1,870,320	-	1,870,320	1,478,497	-	1,478,497	1,059,030	-	1,059,030

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2018-19 Original Budget	2018-19 Board Approved Operating Budget	2018-19 Actuals to Date	2018-19 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			G	G
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
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	843,570.00	843,570.00	753,419.47	845,086.00	1,516.00	0.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	8,546.00	8,546.00	1,519.33	6,300.00	(2,246.00)	-26.3%
4) Other Local Revenue		8600-8799	302,793.00	302,793.00	162,450.01	302,793.00	0.00	0.0%
5) TOTAL, REVENUES			1,154,909.00	1,154,909.00	917,388.81	1,154,179.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	233,925.00	233,925.00	164,278.45	268,279.00	(34,354.00)	-14.7%
2) Classified Salaries		2000-2999	256,572.00	256,572.00	150,810.04	262,539.00	(5,967.00)	-2.3%
3) Employee Benefits		3000-3999	281,649.00	281,649.00	165,424.13	294,945.00	(13,296.00)	-4.7%
4) Books and Supplies		4000-4999	19,557.00	19,557.00	2,636.18	29,880.00	(10,323.00)	-52.8%
5) Services and Other Operating Expenditures		5000-5999	370,222.00	370,222.00	149,739.20	376,453.00	(6,231.00)	-1.7%
6) Capital Outlay		6000-6999	310,000.00	310,000.00	286,844.25	313,000.00	(3,000.00)	-1.0%
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	(6,568.00)	(6,568.00)	0.00	(6,080.00)	(488.00)	7.4%
9) TOTAL, EXPENDITURES			1,489,785.00	1,489,785.00	919,732.25	1,563,444.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(334,876.00)	(334,876.00)	(2,343.44)	(409,265.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	52,121.00	52,121.00	0.00	53,846.00	1,725.00	3.3%
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	(173,468.00)	(173,468.00)	0.00	(227,456.00)	(53,988.00)	31.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(121,347.00)	(121,347.00)	0.00	(173,610.00)		

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)			(456,223.00)	(456,223.00)	(2,343.44)	(582,875.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,698,358.00	2,698,358.00		2,814,069.00	115,711.00	4.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,698,358.00	2,698,358.00		2,814,069.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,698,358.00	2,698,358.00		2,814,069.00		
2) Ending Balance, June 30 (E + F1e)			2,242,135.00	2,242,135.00		2,231,194.00		
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 Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	186,013.00	186,013.00		103,374.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	248,000.00	255,000.00		257,000.00		
Unassigned/Unappropriated Amount		9790	1,807,622.00	1,800,622.00		1,870,320.00		

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		8011	656,405.00	656,405.00	646,305.00	640,889.00	(15,516.00)	-2.4%
State Aid - Current Year								
Education Protection Account State Aid - Current Year		8012	119,751.00	119,751.00	68,392.00	136,783.00	17,032.00	14.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	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	36,726.10	63,324.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,809.00	2,809.00	1,996.37	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			843,570.00	843,570.00	753,419.47	845,086.00	1,516.00	0.2%
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			843,570.00	843,570.00	753,419.47	845,086.00	1,516.00	0.2%
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						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 4204, 5510, 5630	8290						
Other NCLB / Every Student Succeeds Act		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	6,502.00	6,502.00	1,088.00	3,759.00	(2,743.00)	-42.2%
Lottery - Unrestricted and Instructional Materials		8560	2,044.00	2,044.00	431.33	2,541.00	497.00	24.3%
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, 6685, 6690, 6695	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						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			8,546.00	8,546.00	1,519.33	6,300.00	(2,246.00)	-26.3%

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)
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	16,000.00	16,000.00	22,609.46	16,000.00	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	134,360.18	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	5,480.37	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			302,793.00	302,793.00	162,450.01	302,793.00	0.00	0.0%
TOTAL, REVENUES			1,154,909.00	1,154,909.00	917,388.81	1,154,179.00	(730.00)	-0.1%

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)
Certificated Teachers' Salaries		1100	57,203.00	57,203.00	42,197.00	87,404.00	(30,201.00)	-52.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	176,722.00	176,722.00	122,081.45	180,875.00	(4,153.00)	-2.4%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			233,925.00	233,925.00	164,278.45	268,279.00	(34,354.00)	-14.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	11,641.00	11,641.00	9,798.83	14,476.00	(2,835.00)	-24.4%
Classified Support Salaries		2200	5,280.00	5,280.00	3,100.66	5,780.00	(500.00)	-9.5%
Classified Supervisors' and Administrators' Salaries		2300	95,174.00	95,174.00	55,307.00	95,011.00	163.00	0.2%
Clerical, Technical and Office Salaries		2400	144,477.00	144,477.00	82,603.55	147,272.00	(2,795.00)	-1.9%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			256,572.00	256,572.00	150,810.04	262,539.00	(5,967.00)	-2.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	37,384.00	37,384.00	26,689.42	43,790.00	(6,406.00)	-17.1%
PERS		3201-3202	52,772.00	52,772.00	30,833.79	51,740.00	1,032.00	2.0%
OASDI/Medicare/Alternative		3301-3302	22,077.00	22,077.00	13,421.20	23,146.00	(1,069.00)	-4.8%
Health and Welfare Benefits		3401-3402	151,693.00	151,693.00	82,709.22	159,042.00	(7,349.00)	-4.8%
Unemployment Insurance		3501-3502	245.00	245.00	157.69	265.00	(20.00)	-8.2%
Workers' Compensation		3601-3602	17,478.00	17,478.00	10,088.81	16,962.00	516.00	3.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	1,524.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			281,649.00	281,649.00	165,424.13	294,945.00	(13,296.00)	-4.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	14,696.00	14,696.00	2,636.18	25,019.00	(10,323.00)	-70.2%
Noncapitalized Equipment		4400	4,861.00	4,861.00	0.00	4,861.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			19,557.00	19,557.00	2,636.18	29,880.00	(10,323.00)	-52.8%
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	16,912.00	16,912.00	4,894.90	17,998.00	(1,086.00)	-6.4%
Dues and Memberships		5300	18,631.00	18,631.00	11,477.50	18,676.00	(45.00)	-0.2%
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	1,305.65	4,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,500.00	2,500.00	574.37	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	322,279.00	322,279.00	125,884.73	322,279.00	0.00	0.0%
Communications		5900	4,900.00	4,900.00	5,602.05	10,000.00	(5,100.00)	-104.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			370,222.00	370,222.00	149,739.20	376,453.00	(6,231.00)	-1.7%

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	290,000.00	290,000.00	286,844.25	293,000.00	(3,000.00)	-1.0%
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			310,000.00	310,000.00	286,844.25	313,000.00	(3,000.00)	-1.0%
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 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	(6,568.00)	(6,568.00)	0.00	(6,080.00)	(488.00)	7.4%
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			(6,568.00)	(6,568.00)	0.00	(6,080.00)	(488.00)	7.4%
TOTAL, EXPENDITURES			1,489,785.00	1,489,785.00	919,732.25	1,563,444.00	(73,659.00)	-4.9%

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)
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	52,121.00	52,121.00	0.00	53,846.00	1,725.00	3.3%
(a) TOTAL, INTERFUND TRANSFERS IN			52,121.00	52,121.00	0.00	53,846.00	1,725.00	3.3%
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	(173,468.00)	(173,468.00)	0.00	(227,456.00)	(53,988.00)	31.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(173,468.00)	(173,468.00)	0.00	(227,456.00)	(53,988.00)	31.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(121,347.00)	(121,347.00)	0.00	(173,610.00)	(52,263.00)	43.1%

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	162,418.00	162,418.00	0.00	149,565.00	(12,853.00)	-7.9%
3) Other State Revenue		8300-8599	670,195.00	670,195.00	14,954.70	588,547.00	(81,648.00)	-12.2%
4) Other Local Revenue		8600-8799	4,500.00	4,500.00	0.00	4,500.00	0.00	0.0%
5) TOTAL, REVENUES			837,113.00	837,113.00	14,954.70	742,612.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	325,636.00	325,636.00	225,809.30	350,038.00	(24,402.00)	-7.5%
2) Classified Salaries		2000-2999	157,875.00	157,875.00	60,888.56	156,820.00	1,055.00	0.7%
3) Employee Benefits		3000-3999	215,252.00	215,252.00	87,230.38	204,227.00	11,025.00	5.1%
4) Books and Supplies		4000-4999	84,496.00	84,496.00	16,001.93	51,921.00	32,575.00	38.6%
5) Services and Other Operating Expenditures		5000-5999	245,649.00	245,649.00	76,348.53	204,807.00	40,842.00	16.6%
6) Capital Outlay		6000-6999	7,664.00	7,664.00	0.00	22,664.00	(15,000.00)	-195.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	3,119.00	5,501.00	(5,501.00)	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	6,568.00	6,568.00	0.00	6,080.00	488.00	7.4%
9) TOTAL, EXPENDITURES			1,043,140.00	1,043,140.00	469,397.70	1,002,058.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(206,027.00)	(206,027.00)	(454,443.00)	(259,446.00)		
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	173,468.00	173,468.00	0.00	227,456.00	53,988.00	31.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			173,468.00	173,468.00	0.00	227,456.00		

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)			(32,559.00)	(32,559.00)	(454,443.00)	(31,990.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	32,559.00	32,559.00		31,990.00	(569.00)	-1.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,559.00	32,559.00		31,990.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,559.00	32,559.00		31,990.00		
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 Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	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 (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	31,990.00	31,990.00	0.00	31,990.00	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%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 4204, 5510, 5630	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	0.00	17,096.00	(12,853.00)	-42.9%
TOTAL, FEDERAL REVENUE			162,418.00	162,418.00	0.00	149,565.00	(12,853.00)	-7.9%
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	479,135.00	479,135.00	0.00	479,135.00	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	672.00	672.00	463.70	892.00	220.00	32.7%
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, 6685, 6690, 6695	8590	37,500.00	37,500.00	0.00	37,500.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	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%
All Other State Revenue	All Other	8590	150,002.00	150,002.00	14,491.00	68,134.00	(81,868.00)	-54.6%
TOTAL, OTHER STATE REVENUE			670,195.00	670,195.00	14,954.70	588,547.00	(81,648.00)	-12.2%

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)
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%) Adjustm		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			837,113.00	837,113.00	14,954.70	742,612.00	(94,501.00)	-11.3%

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	249,345.00	249,345.00	181,306.10	272,220.00	(22,875.00)	-9.2%
Certificated Pupil Support Salaries		1200	43,846.00	43,846.00	25,576.81	44,724.00	(878.00)	-2.0%
Certificated Supervisors' and Administrators' Salaries		1300	32,445.00	32,445.00	18,926.39	33,094.00	(649.00)	-2.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			325,636.00	325,636.00	225,809.30	350,038.00	(24,402.00)	-7.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	117,863.00	117,863.00	52,044.63	128,845.00	(10,982.00)	-9.3%
Classified Support Salaries		2200	23,564.00	23,564.00	7,091.43	11,367.00	12,197.00	51.8%
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	16,448.00	16,448.00	1,752.50	16,608.00	(160.00)	-1.0%
TOTAL, CLASSIFIED SALARIES			157,875.00	157,875.00	60,888.56	156,820.00	1,055.00	0.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	77,696.00	77,696.00	22,636.11	69,099.00	8,597.00	11.1%
PERS		3201-3202	20,380.00	20,380.00	8,137.00	21,863.00	(1,483.00)	-7.3%
OASDI/Medicare/Alternative		3301-3302	15,253.00	15,253.00	7,189.26	15,500.00	(247.00)	-1.6%
Health and Welfare Benefits		3401-3402	84,086.00	84,086.00	42,588.71	83,822.00	264.00	0.3%
Unemployment Insurance		3501-3502	241.00	241.00	142.91	254.00	(13.00)	-5.4%
Workers' Compensation		3601-3602	17,596.00	17,596.00	6,536.39	13,689.00	3,907.00	22.2%
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			215,252.00	215,252.00	87,230.38	204,227.00	11,025.00	5.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	672.00	672.00	0.00	892.00	(220.00)	-32.7%
Books and Other Reference Materials		4200	1,000.00	1,000.00	0.00	0.00	1,000.00	100.0%
Materials and Supplies		4300	64,374.00	64,374.00	14,366.85	39,694.00	24,680.00	38.3%
Noncapitalized Equipment		4400	18,450.00	18,450.00	1,635.08	11,335.00	7,115.00	38.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			84,496.00	84,496.00	16,001.93	51,921.00	32,575.00	38.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	43,000.00	43,000.00	4,140.00	43,000.00	0.00	0.0%
Travel and Conferences		5200	27,843.00	27,843.00	11,413.14	25,843.00	2,000.00	7.2%
Dues and Memberships		5300	1,000.00	1,000.00	782.49	1,487.00	(487.00)	-48.7%
Insurance		5400-5450	8,600.00	8,600.00	9,434.00	10,000.00	(1,400.00)	-16.3%
Operations and Housekeeping Services		5500	5,200.00	5,200.00	908.41	5,200.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	600.00	600.00	201.57	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	159,106.00	159,106.00	49,231.30	118,177.00	40,929.00	25.7%
Communications		5900	300.00	300.00	237.62	500.00	(200.00)	-66.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			245,649.00	245,649.00	76,348.53	204,807.00	40,842.00	16.6%

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	7,664.00	7,664.00	0.00	22,664.00	(15,000.00)	-195.7%
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			7,664.00	7,664.00	0.00	22,664.00	(15,000.00)	-195.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	3,119.00	5,501.00	(5,501.00)	New
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	3,119.00	5,501.00	(5,501.00)	New
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	6,568.00	6,568.00	0.00	6,080.00	488.00	7.4%
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			6,568.00	6,568.00	0.00	6,080.00	488.00	7.4%
TOTAL, EXPENDITURES			1,043,140.00	1,043,140.00	469,397.70	1,002,058.00	41,082.00	3.9%

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)
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	173,468.00	173,468.00	0.00	227,456.00	53,988.00	31.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			173,468.00	173,468.00	0.00	227,456.00	53,988.00	31.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			173,468.00	173,468.00	0.00	227,456.00	(53,988.00)	31.1%

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	843,570.00	843,570.00	753,419.47	845,086.00	1,516.00	0.2%
2) Federal Revenue		8100-8299	162,418.00	162,418.00	0.00	149,565.00	(12,853.00)	-7.9%
3) Other State Revenue		8300-8599	678,741.00	678,741.00	16,474.03	594,847.00	(83,894.00)	-12.4%
4) Other Local Revenue		8600-8799	307,293.00	307,293.00	162,450.01	307,293.00	0.00	0.0%
5) TOTAL, REVENUES			1,992,022.00	1,992,022.00	932,343.51	1,896,791.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	559,561.00	559,561.00	390,087.75	618,317.00	(58,756.00)	-10.5%
2) Classified Salaries		2000-2999	414,447.00	414,447.00	211,698.60	419,359.00	(4,912.00)	-1.2%
3) Employee Benefits		3000-3999	496,901.00	496,901.00	252,654.51	499,172.00	(2,271.00)	-0.5%
4) Books and Supplies		4000-4999	104,053.00	104,053.00	18,638.11	81,801.00	22,252.00	21.4%
5) Services and Other Operating Expenditures		5000-5999	615,871.00	615,871.00	226,087.73	581,260.00	34,611.00	5.6%
6) Capital Outlay		6000-6999	317,664.00	317,664.00	286,844.25	335,664.00	(18,000.00)	-5.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	24,428.00	24,428.00	3,119.00	29,929.00	(5,501.00)	-22.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,532,925.00	2,532,925.00	1,389,129.95	2,565,502.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(540,903.00)	(540,903.00)	(456,786.44)	(668,711.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	52,121.00	52,121.00	0.00	53,846.00	1,725.00	3.3%
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			52,121.00	52,121.00	0.00	53,846.00		

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)			(488,782.00)	(488,782.00)	(456,786.44)	(614,865.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,730,917.00	2,730,917.00		2,846,059.00	115,142.00	4.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,730,917.00	2,730,917.00		2,846,059.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,730,917.00	2,730,917.00		2,846,059.00		
2) Ending Balance, June 30 (E + F1e)			2,242,135.00	2,242,135.00		2,231,194.00		
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 Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	186,013.00	186,013.00		103,374.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	248,000.00	255,000.00		257,000.00		
Unassigned/Unappropriated Amount		9790	1,807,622.00	1,800,622.00		1,870,320.00		

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	656,405.00	656,405.00	646,305.00	640,889.00	(15,516.00)	-2.4%
Education Protection Account State Aid - Current Year		8012	119,751.00	119,751.00	68,392.00	136,783.00	17,032.00	14.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	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	36,726.10	63,324.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,809.00	2,809.00	1,996.37	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			843,570.00	843,570.00	753,419.47	845,086.00	1,516.00	0.2%
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			843,570.00	843,570.00	753,419.47	845,086.00	1,516.00	0.2%
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	31,990.00	31,990.00	0.00	31,990.00	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%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 4204, 5510, 5630	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	0.00	17,098.00	(12,853.00)	-42.9%
TOTAL, FEDERAL REVENUE			162,418.00	162,418.00	0.00	149,565.00	(12,853.00)	-7.9%
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	479,135.00	479,135.00	0.00	479,135.00	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	6,502.00	6,502.00	1,088.00	3,759.00	(2,743.00)	-42.2%
Lottery - Unrestricted and Instructional Materi		8560	2,716.00	2,716.00	895.03	3,433.00	717.00	26.4%
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, 6685, 6690, 6695	8590	37,500.00	37,500.00	0.00	37,500.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	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%
All Other State Revenue	All Other	8590	150,002.00	150,002.00	14,491.00	68,134.00	(81,868.00)	-54.6%
TOTAL, OTHER STATE REVENUE			678,741.00	678,741.00	16,474.03	594,847.00	(83,894.00)	-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)
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	16,000.00	16,000.00	22,609.46	16,000.00	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	134,360.18	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	5,480.37	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			307,293.00	307,293.00	162,450.01	307,293.00	0.00	0.0%
TOTAL, REVENUES			1,992,022.00	1,992,022.00	932,343.51	1,896,791.00	(95,231.00)	-4.8%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	306,548.00	306,548.00	223,503.10	359,624.00	(53,076.00)	-17.3%
Certificated Pupil Support Salaries		1200	43,846.00	43,846.00	25,576.81	44,724.00	(878.00)	-2.0%
Certificated Supervisors' and Administrators' Salaries		1300	209,167.00	209,167.00	141,007.84	213,969.00	(4,802.00)	-2.3%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			559,561.00	559,561.00	390,087.75	618,317.00	(58,756.00)	-10.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	129,504.00	129,504.00	61,843.46	143,321.00	(13,817.00)	-10.7%
Classified Support Salaries		2200	28,844.00	28,844.00	10,192.09	17,147.00	11,697.00	40.6%
Classified Supervisors' and Administrators' Salaries		2300	95,174.00	95,174.00	55,307.00	95,011.00	163.00	0.2%
Clerical, Technical and Office Salaries		2400	144,477.00	144,477.00	82,603.55	147,272.00	(2,795.00)	-1.9%
Other Classified Salaries		2900	16,448.00	16,448.00	1,752.50	16,608.00	(160.00)	-1.0%
TOTAL, CLASSIFIED SALARIES			414,447.00	414,447.00	211,698.60	419,359.00	(4,912.00)	-1.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	115,080.00	115,080.00	49,325.53	112,889.00	2,191.00	1.9%
PERS		3201-3202	73,152.00	73,152.00	38,970.79	73,603.00	(451.00)	-0.6%
OASDI/Medicare/Alternative		3301-3302	37,330.00	37,330.00	20,610.46	38,646.00	(1,316.00)	-3.5%
Health and Welfare Benefits		3401-3402	235,779.00	235,779.00	125,297.93	242,864.00	(7,085.00)	-3.0%
Unemployment Insurance		3501-3502	486.00	486.00	300.60	519.00	(33.00)	-6.8%
Workers' Compensation		3601-3602	35,074.00	35,074.00	16,625.20	30,651.00	4,423.00	12.6%
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	1,524.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			496,901.00	496,901.00	252,654.51	499,172.00	(2,271.00)	-0.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	672.00	672.00	0.00	892.00	(220.00)	-32.7%
Books and Other Reference Materials		4200	1,000.00	1,000.00	0.00	0.00	1,000.00	100.0%
Materials and Supplies		4300	79,070.00	79,070.00	17,003.03	64,713.00	14,357.00	18.2%
Noncapitalized Equipment		4400	23,311.00	23,311.00	1,635.08	16,196.00	7,115.00	30.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			104,053.00	104,053.00	18,638.11	81,801.00	22,252.00	21.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	43,000.00	43,000.00	4,140.00	43,000.00	0.00	0.0%
Travel and Conferences		5200	44,755.00	44,755.00	16,308.04	43,841.00	914.00	2.0%
Dues and Memberships		5300	19,631.00	19,631.00	12,259.99	20,163.00	(532.00)	-2.7%
Insurance		5400-5450	9,600.00	9,600.00	9,434.00	11,000.00	(1,400.00)	-14.6%
Operations and Housekeeping Services		5500	9,200.00	9,200.00	2,214.06	9,200.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,100.00	3,100.00	775.94	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	481,385.00	481,385.00	175,116.03	440,456.00	40,929.00	8.5%
Communications		5900	5,200.00	5,200.00	5,839.67	10,500.00	(5,300.00)	-101.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			615,871.00	615,871.00	226,087.73	581,260.00	34,611.00	5.6%

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	290,000.00	290,000.00	286,844.25	293,000.00	(3,000.00)	-1.0%
Buildings and Improvements of Buildings		6200	7,664.00	7,664.00	0.00	22,664.00	(15,000.00)	-195.7%
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			317,664.00	317,664.00	286,844.25	335,664.00	(18,000.00)	-5.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	3,119.00	5,501.00	(5,501.00)	New
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	3,119.00	29,929.00	(5,501.00)	-22.5%
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			2,532,925.00	2,532,925.00	1,389,129.95	2,565,502.00	(32,577.00)	-1.3%

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)
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	52,121.00	52,121.00	0.00	53,846.00	1,725.00	3.3%
(a) TOTAL, INTERFUND TRANSFERS IN			52,121.00	52,121.00	0.00	53,846.00	1,725.00	3.3%
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		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments								
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		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			52,121.00	52,121.00	0.00	53,846.00	(1,725.00)	3.3%

<u>Resource</u>	<u>Description</u>	<u>2018-19 Projected Year Totals</u>
Total, Restricted Balance		<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	200,000.00	200,000.00	New
5) TOTAL, REVENUES			0.00	0.00	0.00	200,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	80,950.00	(80,950.00)	New
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	34,640.00	(34,640.00)	New
4) Books and Supplies		4000-4999	0.00	0.00	(4,232.37)	7,685.00	(7,685.00)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	(7,437.27)	45,000.00	(45,000.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	0.00	30,000.00	(30,000.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	(11,669.64)	198,275.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	11,669.64	1,725.00		
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	1,725.00	(1,725.00)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	(1,725.00)		

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	11,669.64	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) Audt 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 Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	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)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	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	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	200,000.00	200,000.00	New
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	200,000.00	200,000.00	New
TOTAL, REVENUES			0.00	0.00	0.00	200,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	80,950.00	(80,950.00)	New
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	80,950.00	(80,950.00)	New
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	13,179.00	(13,179.00)	New
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	1,174.00	(1,174.00)	New
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	17,537.00	(17,537.00)	New
Unemployment Insurance		3501-3502	0.00	0.00	0.00	40.00	(40.00)	New
Workers' Compensation		3601-3602	0.00	0.00	0.00	2,710.00	(2,710.00)	New
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	34,640.00	(34,640.00)	New
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	0.00	0.00	(807.53)	5,000.00	(5,000.00)	New
Noncapitalized Equipment		4400	0.00	0.00	(3,624.84)	2,685.00	(2,685.00)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	(4,232.37)	7,685.00	(7,685.00)	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	(87.27)	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	(7,350.00)	45,000.00	(45,000.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	(7,437.27)	45,000.00	(45,000.00)	New
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	30,000.00	(30,000.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	30,000.00	(30,000.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	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			0.00	0.00	(11,669.64)	198,275.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	1,725.00	(1,725.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	1,725.00	(1,725.00)	New
OTHER SOURCES/USES								
SOURCES								
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%
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								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	(1,725.00)		

<u>Resource</u>	<u>Description</u>	<u>2018/19 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	52,121.00	52,121.00	0.00	52,121.00	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			52,121.00	52,121.00	0.00	52,121.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			52,121.00	52,121.00	0.00	52,121.00		
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	52,121.00	52,121.00	0.00	52,121.00	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			(52,121.00)	(52,121.00)	0.00	(52,121.00)		

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 Items								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Forest Reserve Funds		8260	52,121.00	52,121.00	0.00	52,121.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			52,121.00	52,121.00	0.00	52,121.00	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			52,121.00	52,121.00	0.00	52,121.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		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)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
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		7819	52,121.00	52,121.00	0.00	52,121.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			52,121.00	52,121.00	0.00	52,121.00	0.00	0.0%

Resource	Description	2018/19 Projected Year Totals
	Total, Restricted Balance	0.00

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)	382.83	382.83	382.83	382.83	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)	382.83	382.83	382.83	382.83	0.00	0%
5. District Funded County Program ADA	0.00	0.00	0.00	0.00	0.00	0%
a. County Community Schools	2.93	2.93	2.93	2.93	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	1.74	1.74	1.74	1.74	0.00	0%
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	12.16	12.16	12.68	12.68	0.52	4%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	16.83	16.83	17.35	17.35	0.52	3%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	399.66	399.66	400.18	400.18	0.52	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	382.83	382.83	382.83	382.83	0.00	0%
b. Special Education-Special Day Class	2.93	2.93	2.93	2.93	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	1.74	1.74	1.74	1.74	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	12.16	12.16	12.68	12.68	0.52	4%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	399.66	399.66	400.18	400.18	0.52	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	399.66	399.66	400.18	400.18	0.52	0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	16.83	16.83	16.83	16.83	0.00	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):								
A. BEGINNING CASH	2,922,402.73	2,141,658.53	2,130,307.29	2,138,967.20	2,167,442.84	2,204,125.25	2,265,289.99	2,883,790.77
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	58,755.00	58,755.00	139,955.00	105,759.00	105,759.00	139,955.00	105,759.00	62,975.00
Property Taxes						38,722.47		
Miscellaneous Funds						0.00		
Federal Revenue		1,360.00	13,440.03			0.00	0.00	600.00
Other State Revenue			14,867.99			1,088.00	586.00	1,551.00
Other Local Revenue				134,360.18	457.36	11,354.48	1,410.00	2,308.20
Interfund Transfers In								
All Other Financing Sources								
TOTAL RECEIPTS	58,755.00	60,115.00	154,822.99	253,559.21	106,216.36	191,119.95	107,755.00	67,434.20
C. DISBURSEMENTS								
Certificated Salaries	110,534.95	24,114.95	50,667.05	50,949.09	50,928.43	52,705.93	50,187.35	57,159.69
Classified Salaries	19,339.25	20,560.23	34,792.11	34,208.72	34,076.89	37,929.48	30,791.92	32,409.99
Employee Benefits	24,132.58	22,817.25	40,092.95	42,460.14	41,091.16	41,986.38	40,074.05	41,512.70
Books and Supplies	24.18	39.23	6,470.62	6,818.70	2,449.68	1,716.92	1,118.78	512.92
Services	67,234.64	5,298.61	21,547.75	62,655.34	21,468.72	24,920.35	22,962.32	18,861.23
Capital Outlay		40,500.00	2,807.25	98,615.00	0.00	148,547.00	(3,625.00)	0.00
Other Outgo			3,119.00			0.00		
Interfund Transfers Out								
All Other Financing Uses								
TOTAL DISBURSEMENTS	221,265.60	113,330.27	159,496.73	295,706.99	150,014.88	307,806.06	141,509.42	150,456.53
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not In Treasury	(500.00)							
Accounts Receivable	(94,005.00)	5,783.00			13,763.80		10,352.00	
Due From Other Funds								
Stores								
9310								
9320								
Prepaid Expenditures								
9330								
Other Current Assets								
9340								
Deferred Outflows of Resources								
9490	1,102.26	5,783.00	0.00	0.00	13,763.80	0.00	10,352.00	0.00
SUBTOTAL	(94,505.00)	5,783.00	0.00	0.00	13,763.80	0.00	10,352.00	0.00
Liabilities and Deferred Inflows								
Accounts Payable	18,703.74	510.85	(2,161.78)	3,611.90	1,699.87	(3,931.30)	47,096.80	(1,055.00)
Due To Other Funds								
9610								
Current Loans								
9640								
9650	104,453.19							
Unearned Revenues								
9660	620,998.63	(36,591.88)	(11,171.87)	(74,235.32)	(68,417.00)	(173,919.55)	(689,000.00)	462,296.85
Deferred Inflows of Resources								
9690	123,156.93	(36,081.03)	(13,333.65)	(70,623.42)	(66,717.13)	(177,850.85)	(641,903.20)	461,241.85
SUBTOTAL	853,313.49	10,628.92	(24,637.30)	(81,262.64)	(101,434.28)	(252,601.70)	(282,806.40)	(187,517.20)
Nonoperating								
Suspense Clearing								
9910	(618,233.60)	41,864.03	13,333.65	70,623.42	80,480.93	177,850.85	652,255.20	(461,241.85)
TOTAL BALANCE SHEET ITEMS	(780,744.20)	(11,351.24)	8,659.91	28,475.64	36,682.41	61,164.74	618,500.78	(544,264.18)
E. NET INCREASE/DECREASE (B - C + D)	2,141,658.53	2,130,307.29	2,138,967.20	2,167,442.84	2,204,125.25	2,265,289.99	2,883,790.77	2,339,526.59
F. ENDING CASH (A + E)								
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	2,339,526.59	2,808,283.31	2,406,988.88	2,378,284.57				
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	0.00	0.00	0.00					777,672.00
Property Taxes			28,891.53					67,414.00
Miscellaneous Funds								0.00
Federal Revenue		50,000.00	48,500.00	50,465.00				149,565.00
Other State Revenue	175,000.00	185,000.00	81,796.97	135,025.00				594,847.00
Other Local Revenue	32,607.47	28,500.00	28,500.00	52,927.32				307,293.00
Interfund Transfers In			53,846.00					53,846.00
All Other Financing Sources								0.00
TOTAL RECEIPTS	207,607.47	263,500.00	241,334.50	238,417.32	0.00	0.00	1,950,637.00	1,950,637.00
C. DISBURSEMENTS								
Certificated Salaries	51,000.00	51,000.00	51,000.00	18,069.56				618,317.00
Classified Salaries	40,075.00	40,075.00	40,075.80	55,024.61				419,359.00
Employee Benefits	45,000.00	45,000.00	45,000.00	70,004.79				499,172.00
Books and Supplies	18,000.00	5,000.00	4,249.59	35,400.38				81,801.00
Services	85,000.00	68,500.00	82,500.00	85,311.04	15,000.00			581,260.00
Capital Outlay	18,741.75		30,078.00					335,664.00
Other Outgo	2,500.00	15,000.00	6,700.00	2,610.00				29,929.00
Interfund Transfers Out								0.00
All Other Financing Uses								0.00
TOTAL DISBURSEMENTS	260,316.75	224,575.00	259,603.39	266,420.38	15,000.00	0.00	2,565,502.00	2,565,502.00
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not in Treasury								0.00
Accounts Receivable	(15,750.00)		(15,251.06)					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	(15,750.00)	0.00	(15,251.06)	0.00	0.00	0.00		0.00
Liabilities and Deferred Inflows								
Accounts Payable	(12,216.00)	(15,780.57)	(8,112.00)	(8,000.00)				0.00
Due To Other Funds								0.00
Current Loans								0.00
Unearned Revenues								0.00
Deferred Inflows of Resources	(625,000.00)	456,000.00	3,296.36	35,743.78				0.00
SUBTOTAL	(637,216.00)	440,219.43	(4,815.64)	27,743.78	0.00	0.00		0.00
Nonoperating								
Suspense Clearing								0.00
TOTAL BALANCE SHEET ITEMS	521,466.00	(440,219.43)	(10,435.42)	(27,743.78)	0.00	0.00		0.00
E. NET INCREASE/DECREASE (B - C + D)	468,756.72	(401,294.43)	(28,704.31)	(55,746.84)	(15,000.00)	0.00	(614,865.00)	(614,865.00)
F. ENDING CASH (A + E)	2,808,283.31	2,406,988.88	2,378,284.57	2,322,537.73				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							2,307,537.73	

		July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name)									
A. BEGINNING CASH		2,322,537.73	2,322,537.73	2,322,537.73	2,322,537.73	2,322,537.73	2,322,537.73	2,322,537.73	2,322,537.73
B. RECEIPTS									
	LCHF/Revenue Limit Sources								
	Principal Apportionment								
	Property Taxes								
	Miscellaneous Funds								
	Federal Revenue								
	Other State Revenue								
	Other Local Revenue								
	Interfund Transfers In								
	All Other Financing Sources								
	TOTAL RECEIPTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
	Certificated Salaries								
	Classified Salaries								
	Employee Benefits								
	Books and Supplies								
	Services								
	Capital Outlay								
	Other Outgo								
	Interfund Transfers Out								
	All Other Financing Uses								
	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								
	Accounts Receivable								
	Due From Other Funds								
	Stores								
	Prepaid Expenditures								
	Other Current Assets								
	Deferred Outflows of Resources								
	SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
	Accounts Payable								
	Due To Other Funds								
	Current Loans								
	Unearned Revenues								
	Deferred Inflows of Resources								
	SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
	Suspense Clearing								
	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)		2,322,537.73	2,322,537.73	2,322,537.73	2,322,537.73	2,322,537.73	2,322,537.73	2,322,537.73	2,322,537.73
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	9110	2,322,537.73	2,322,537.73	2,322,537.73	2,322,537.73				
B. RECEIPTS									
LCOFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>									
Suspense Clearing	9910							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)									
		2,322,537.73	2,322,537.73	2,322,537.73	2,322,537.73			2,322,537.73	0.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									
								2,322,537.73	

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: March 12, 2019 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-120
Title: Business Manager E-mail: ngriesert@spiusd.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 first interim.	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 first interim.	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 first interim.		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 first interim.	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 first interim.	X	
5	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	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 first interim 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 first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the 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 (2017-18) 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 first interim 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 first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)		X
		• Management/supervisor/confidential? (Section S8C, Line 1b)		X
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			2018-19 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	2,565,502.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	297,543.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	335,664.00
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	243,790.00
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)				579,454.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		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)				1,688,505.00

Section II - Expenditures Per ADA		2018-19 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.)	1,486,421.13	148,642,113.00
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)	1,486,421.13	148,642,113.00
B. Required effort (Line A.2 times 90%)	1,337,779.02	133,777,901.70
C. Current year expenditures (Line I.E and Line II.B)	1,688,505.00	0.00
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	133,777,901.70
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 2020-21 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) 62,217.00
- 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) 1,474,631.00

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) 4.22%

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)	78,531.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	57,847.00
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)	2,170.43
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)	138,548.43
9. Carry-Forward Adjustment (Part IV, Line F)	(20,679.89)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	117,868.54

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	790,276.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	383,131.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	193,395.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	28,866.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
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)	109,724.00
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)	339,072.00
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)	49,261.57
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)	168,275.00
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)	2,186,635.57

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)

6.34%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2020-21 see www.cde.ca.gov/fg/ac/ic)

(Line A10 divided by Line B18)

5.39%

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>138,548.43</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(80,064.76)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(80,819.72)</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 (0.87%) 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 (0.87%) times Part III, Line B18) or (the highest rate used to recover costs from any program (0.87%) times Part III, Line B18); zero if positive	<u>(41,359.78)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(41,359.78)</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>4.44%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-20,679.89) is applied to the current year calculation and the remainder (\$-20,679.89) is deferred to one or more future years:	<u>5.39%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-13,786.59) is applied to the current year calculation and the remainder (\$-27,573.19) is deferred to one or more future years:	<u>5.71%</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>(20,679.89)</u>

Approved indirect cost rate: 0.87%
Highest rate used in any program: 0.87%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3310	195,937.00	809.00	0.41%
01	3315	56,650.00	470.00	0.83%
01	3320	14,500.00	57.00	0.39%
01	6500	503,150.00	4,090.00	0.81%
01	6512	34,674.00	199.00	0.57%
01	6520	19,828.00	172.00	0.87%
01	6680	32,532.00	283.00	0.87%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 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 AI, Line B5)						
		16.83	1.25%	17.04	0.00%	17.04
(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	845,086.00	3.63%	875,748.00	2.86%	900,791.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	6,300.00	-17.00%	5,229.00	0.00%	5,229.00
4. Other Local Revenues	8600-8799	302,793.00	0.00%	302,793.00	0.00%	302,793.00
5. Other Financing Sources						
a. Transfers In	8900-8929	53,846.00	-75.19%	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	(227,456.00)	24.81%	(283,879.00)	6.77%	(303,093.00)
6. Total (Sum lines A1 thru A5c)		980,569.00	-6.87%	913,251.00	0.64%	919,080.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				268,279.00		279,461.00
b. Step & Column Adjustment				4,475.00		4,788.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				6,707.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	268,279.00	4.17%	279,461.00	1.71%	284,249.00
2. Classified Salaries						
a. Base Salaries				262,539.00		275,357.00
b. Step & Column Adjustment				6,255.00		5,279.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				6,563.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	262,539.00	4.88%	275,357.00	1.92%	280,636.00
3. Employee Benefits	3000-3999	294,945.00	6.83%	315,102.00	4.84%	330,347.00
4. Books and Supplies	4000-4999	29,880.00	0.00%	29,880.00	0.00%	29,880.00
5. Services and Other Operating Expenditures	5000-5999	376,453.00	0.00%	376,453.00	0.00%	376,453.00
6. Capital Outlay	6000-6999	313,000.00	-93.61%	20,000.00	0.00%	20,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	24,428.00	0.00%	24,428.00	0.00%	24,428.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(6,080.00)	0.03%	(6,082.00)	0.00%	(6,082.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		1,563,444.00	-15.92%	1,314,599.00	1.93%	1,339,911.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(582,875.00)		(401,348.00)		(420,831.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)						
		2,814,069.00		2,231,194.00		1,829,846.00
2. Ending Fund Balance (Sum lines C and D1)						
		2,231,194.00		1,829,846.00		1,409,015.00
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		0.00		0.00
2. Other Commitments	9760	103,374.00		93,849.00		92,485.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	257,000.00		257,000.00		257,000.00
2. Unassigned/Unappropriated	9790	1,870,320.00		1,478,497.00		1,059,030.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,231,194.00		1,829,846.00		1,409,015.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 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	257,000.00		257,000.00		257,000.00
c. Unassigned/Unappropriated	9790	1,870,320.00		1,478,497.00		1,059,030.00
(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				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		2,127,320.00		1,735,497.00		1,316,030.00

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.

18.19 negotiations settled for a multi year agreement. 2% for FY18/19 and 2.5% for FY 19/20.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 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 AI, 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	149,565.00	0.00%	149,565.00	0.00%	149,565.00
3. Other State Revenues	8300-8599	588,547.00	0.00%	588,547.00	0.00%	588,547.00
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	227,456.00	24.81%	283,879.00	6.77%	303,093.00
6. Total (Sum lines A1 thru A5c)		970,068.00	5.82%	1,026,491.00	1.87%	1,045,705.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				350,038.00		361,958.00
b. Step & Column Adjustment				6,103.00		6,281.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				5,817.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	350,038.00	3.41%	361,958.00	1.74%	368,239.00
2. Classified Salaries						
a. Base Salaries				156,820.00		165,670.00
b. Step & Column Adjustment				2,911.00		2,786.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				5,939.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	156,820.00	5.64%	165,670.00	1.68%	168,456.00
3. Employee Benefits	3000-3999	204,227.00	14.12%	233,055.00	4.35%	243,202.00
4. Books and Supplies	4000-4999	51,921.00	0.00%	51,919.00	0.00%	51,919.00
5. Services and Other Operating Expenditures	5000-5999	204,807.00	0.00%	204,807.00	0.00%	204,807.00
6. Capital Outlay	6000-6999	22,664.00	-86.76%	3,000.00	0.00%	3,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,501.00	-100.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	6,080.00	0.03%	6,082.00	0.00%	6,082.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		1,002,058.00	2.44%	1,026,491.00	1.87%	1,045,705.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(31,990.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)						
		31,990.00		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 (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned						
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 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.						
18.19 negotiations settled for a multi year agreement. 2% for FY18/19 and 2.5% for FY 19/20.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 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 AI, Line B5)						
		16.83	1.25%	17.04	0.00%	17.04
(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	845,086.00	3.63%	875,748.00	2.86%	900,791.00
2. Federal Revenues	8100-8299	149,565.00	0.00%	149,565.00	0.00%	149,565.00
3. Other State Revenues	8300-8599	594,847.00	-0.18%	593,776.00	0.00%	593,776.00
4. Other Local Revenues	8600-8799	307,293.00	0.00%	307,293.00	0.00%	307,293.00
5. Other Financing Sources						
a. Transfers In	8900-8929	53,846.00	-75.19%	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)		1,950,637.00	-0.56%	1,939,742.00	1.29%	1,964,785.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				618,317.00		641,419.00
b. Step & Column Adjustment				10,578.00		11,069.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				12,524.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	618,317.00	3.74%	641,419.00	1.73%	652,488.00
2. Classified Salaries						
a. Base Salaries				419,359.00		441,027.00
b. Step & Column Adjustment				9,166.00		8,065.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				12,502.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	419,359.00	5.17%	441,027.00	1.83%	449,092.00
3. Employee Benefits	3000-3999	499,172.00	9.81%	548,157.00	4.63%	573,549.00
4. Books and Supplies	4000-4999	81,801.00	0.00%	81,799.00	0.00%	81,799.00
5. Services and Other Operating Expenditures	5000-5999	581,260.00	0.00%	581,260.00	0.00%	581,260.00
6. Capital Outlay	6000-6999	335,664.00	-93.15%	23,000.00	0.00%	23,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	29,929.00	-18.38%	24,428.00	0.00%	24,428.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		2,565,502.00	-8.75%	2,341,090.00	1.90%	2,385,616.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(614,865.00)		(401,348.00)		(420,831.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,846,059.00		2,231,194.00		1,829,846.00
2. Ending Fund Balance (Sum lines C and D1)		2,231,194.00		1,829,846.00		1,409,015.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	500.00		500.00		500.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	103,374.00		93,849.00		92,485.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	257,000.00		257,000.00		257,000.00
2. Unassigned/Unappropriated	9790	1,870,320.00		1,478,497.00		1,059,030.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,231,194.00		1,829,846.00		1,409,015.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 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	257,000.00		257,000.00		257,000.00
c. Unassigned/Unappropriated	9790	1,870,320.00		1,478,497.00		1,059,030.00
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 E2e)						
		2,127,320.00		1,735,497.00		1,316,030.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)						
		82.92%		74.13%		55.17%
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)						
		2,565,502.00		2,341,090.00		2,385,616.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		2,565,502.00		2,341,090.00		2,385,616.00
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)		2,565,502.00		2,341,090.00		2,385,616.00
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)		128,275.10		117,054.50		119,280.80
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		67,000.00		67,000.00		67,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		128,275.10		117,054.50		119,280.80
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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					53,846.00	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	1,725.00		
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	52,121.00		
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								

Second Interim
2018-19 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 9810
	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								
Fund Reconciliation					0.00	0.00		
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00			
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00			
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	53,846.00	53,846.00		

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 first interim projections. 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 first interim projections.

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

1A. Calculating the County Office's ADA Variances

DATA ENTRY: First Interim 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. Second 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
	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI) (Form MYPI)		
County and Charter School Alternative Education Grant ADA (Form AI, Lines B1d and C2d)				
Current Year (2018-19)	0.00	0.00	0.0%	Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	Met
District Funded County Program ADA (Form AI, Line B2g)				
Current Year (2018-19)	400.18	400.18	0.0%	Met
1st Subsequent Year (2019-20)	400.18	400.18	0.0%	Met
2nd Subsequent Year (2020-21)	400.18	400.48	0.1%	Met
County Operations Grant ADA (Form AI, Line B5)				
Current Year (2018-19)	16.83	16.83	0.0%	Met
1st Subsequent Year (2019-20)	16.83	17.04	1.2%	Met
2nd Subsequent Year (2020-21)	16.83	17.04	1.2%	Met
Charter School ADA and Charter School Funded County Program ADA (Form AI, Lines C1 and C3f)				
Current Year (2018-19)	0.00	0.00	0.0%	Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	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 first interim projections by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

2. CRITERION: LCFF Revenue

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim Projected Year Totals		
	Current Year (2018-19)	852,216.00			845,086.00	-0.8%	Met
1st Subsequent Year (2019-20)	876,550.00	875,748.00	-0.1%	Met
2nd Subsequent Year (2020-21)	899,777.00	900,791.00	0.1%	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 first interim projections 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 first interim projections.

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: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the Second Interim column, Current Year data are extracted. 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
	First Interim	Second Interim		
	(Form 01I, Objects 1000-3999) (Form 01CSI, Item 3A)	Projected Year Totals (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2018-19)	1,519,592.00	1,536,848.00	1.1%	Met
1st Subsequent Year (2019-20)	1,559,226.00	1,630,603.00	4.6%	Met
2nd Subsequent Year (2020-21)	1,582,053.00	1,675,129.00	5.9%	Not 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 first interim 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)

Negotiations included a 2 year settlement for 2% in CY 18/19 retroactive to July 1, 2018 and a 2.5% increase for FY 19/20. Increases for 2nd out year are for step and column.

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 first interim projections.

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 4A)	Second 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 (2018-19)	162,418.00	149,565.00	-7.9%	Yes
1st Subsequent Year (2019-20)	162,418.00	149,565.00	-7.9%	Yes
2nd Subsequent Year (2020-21)	162,418.00	149,565.00	-7.9%	Yes

Explanation:
(required if Yes)

The award for Small Rural School Achievement for 18/19 was reduced by (\$12,853) for current year 18/19. The projection for the two out years was reduced by the same amount and projected flat.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2018-19)	594,847.00	594,847.00	0.0%	No
1st Subsequent Year (2019-20)	593,776.00	593,776.00	0.0%	No
2nd Subsequent Year (2020-21)	593,776.00	593,776.00	0.0%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2018-19)	307,293.00	307,293.00	0.0%	No
1st Subsequent Year (2019-20)	307,293.00	307,293.00	0.0%	No
2nd Subsequent Year (2020-21)	307,293.00	307,293.00	0.0%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2018-19)	88,802.00	81,801.00	-7.9%	Yes
1st Subsequent Year (2019-20)	88,764.00	81,799.00	-7.8%	Yes
2nd Subsequent Year (2020-21)	88,764.00	81,799.00	-7.8%	Yes

Explanation:
(required if Yes)

Expenditures for books and supplies was reduced slightly from first interim projections. Anticipated student needs do not require as much adjustment at 2nd interim.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2018-19)	577,573.00	581,260.00	0.6%	No
1st Subsequent Year (2019-20)	577,573.00	581,260.00	0.6%	No
2nd Subsequent Year (2020-21)	577,573.00	581,260.00	0.6%	No

Explanation:
(required if Yes)

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	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenues (Section 4A)				
Current Year (2018-19)	1,064,558.00	1,051,705.00	-1.2%	Met
1st Subsequent Year (2019-20)	1,063,487.00	1,050,634.00	-1.2%	Met
2nd Subsequent Year (2020-21)	1,063,487.00	1,050,634.00	-1.2%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2018-19)	666,375.00	663,061.00	-0.5%	Met
1st Subsequent Year (2019-20)	666,337.00	663,059.00	-0.5%	Met
2nd Subsequent Year (2020-21)	666,337.00	663,059.00	-0.5%	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 MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current and two subsequent fiscal years.

Explanation:

Federal Revenue
(linked from 4A
if NOT met)

Explanation:

Other State Revenue
(linked from 4A
if NOT met)

Explanation:

Other Local Revenue
(linked from 4A
if NOT met)

- 1b. STANDARD MET - Projected total operating expenditures have not changed since first interim projections by more than the standard for the current and two subsequent fiscal years.

Explanation:

Books and Supplies
(linked from 4A
if NOT met)

Explanation:

Services and Other Exps
(linked from 4A
if NOT met)

5. CRITERION: Facilities Maintenance

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

Determining the County Office's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: The Proposition 51 school facility program requires the county office to deposit a minimum amount equal to or greater than three percent of the total unrestricted general fund expenditures and other financing uses for that fiscal year (as EC Section 17070.75 read on January 1, 2015).

For all other school facility programs, AB 104 (Chapter 13, Statutes of 2015, effective January 1, 2016) requires the county office to deposit into the account, for the 2017-18 to 2019-20 fiscal years, a minimum 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 if First Interim data does not exist. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

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

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

<input checked="" type="checkbox"/>	Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	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 Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the County School Service Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the County School Service Fund.

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	82.9%	74.1%	55.2%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	27.6%	24.7%	18.4%

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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
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 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2018-19)	(582,875.00)	1,563,444.00	37.3%	Not Met
1st Subsequent Year (2019-20)	(401,348.00)	1,314,599.00	30.5%	Not Met
2nd Subsequent Year (2020-21)	(420,831.00)	1,339,911.00	31.4%	Not Met

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

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

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

In the current fiscal year 2018/19 the County Office expended funds to repair the asphalt parking area and access road, this is a one-time expenditure. The expenditures for the Special Education department have continued to increase due to the increasing severity and special needs of students enrolled. We are reviewing the anticipated needs of the students and resources available to make changes in order to stop the deficit spending pattern.

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 (2018-19)	2,231,194.00	Met
1st Subsequent Year (2019-20)	1,829,846.00	Met
2nd Subsequent Year (2020-21)	1,409,015.00	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 (2018-19)	2,322,537.73	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	\$67,000 (greater of)	0	to \$5,957,999
4% or	\$298,000 (greater of)	\$5,958,000	to \$14,891,999
3% or	\$596,000 (greater of)	\$14,892,000	to \$67,018,000
2% or	\$2,011,000 (greater of)	\$67,018,001	and over

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

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

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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	2,565,502	2,341,090	2,385,616
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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11) Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)	2,565,502.00	2,341,090.00	2,385,616.00
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	2,565,502.00	2,341,090.00	2,385,616.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line A3 times Line A4)	128,275.10	117,054.50	119,280.80
6. Reserve Standard - by Amount (From percentage level chart above)	67,000.00	67,000.00	67,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	128,275.10	117,054.50	119,280.80

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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	257,000.00	257,000.00	257,000.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	1,870,320.00	1,478,497.00	1,059,030.00
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		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. County Office's Available Reserve Amount (Lines B1 thru B7)	2,127,320.00	1,735,497.00	1,316,030.00
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	82.92%	74.13%	55.17%
County Office's Reserve Standard (Section 8A, Line 7):	128,275.10	117,054.50	119,280.80
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 first interim projections that may impact the budget?

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

1a. Does your 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 first interim projections.

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 first interim projections.

Identify capital project cost overruns that have occurred since first interim projections 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: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, if Form MYP exists, the data will be extracted into the Second 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	First Interim (Form 01CSI, Item S5A)	Second 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 (2018-19)	(189,873.00)	(227,456.00)	19.8%	37,583.00	Not Met
1st Subsequent Year (2019-20)	(229,476.00)	(283,879.00)	23.7%	54,403.00	Not Met
2nd Subsequent Year (2020-21)	(239,645.00)	(303,093.00)	26.5%	63,448.00	Not Met
1b. Transfers In, County School Service Fund *					
Current Year (2018-19)	53,846.00	53,846.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	13,360.00	13,360.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	13,360.00	13,360.00	0.0%	0.00	Met
1c. Transfers Out, County School Service Fund *					
Current Year (2018-19)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

Yes

* 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 first interim projections 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)

The current and projected contributions from the Unrestricted General Fund to the Restricted programs is due to increased severity of Special Education students needs. Our Special Education department is seeing an increasing enrollment of special needs students and the severity of the needs of those students is continuing to increase in severity causing additional funds to be required.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

1d. YES - Capital project cost overruns have occurred since first interim projections that may impact the county school service fund operational budget. Identify each project, including a description of the project, estimated completion date, original project budget, original source of funding, and estimated cost overrun, identifying the source of funds that will be used to cover the cost overrun.

Project Information:
(required if YES)

We planned asphalt paving, striping, sealing and concrete repair projects to be completed in 2018/19. These projects are projected to cost approximately \$290,000, this amount has been included in the current budget year expenditures for 2018/19. This will utilize one time funds for the one time expenditures. This is to repair damage experienced due to weather extremes on the parking lots and access way for buses. It will also repair the concrete steps/entryway to the Loyalton Elementary School.

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 First Interim (Form 01CSI, 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 First Interim 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)

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

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, 2018
		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		6,537

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

TOTAL:				6,537

Type of Commitment (continued):	Prior Year (2017-18) Annual Payment (P & I)	Current Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	13,936			

Other Long-term Commitments (continued):

Total Annual Payments:	13,936	0	0	0
Has total annual payment increased over prior year (2017-18)?	No	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 first interim projections, 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. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

- 1. a. Does your 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 first interim in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	263,373.00	103,625.00
b. OPEB plan(s) fiduciary net position (if applicable)		0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	263,373.00	103,625.00
d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the date of the OPEB valuation	Jul 01, 2014	Jun 30, 2018

Data must be entered.

3. OPEB Contributions

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2018-19)	29,347.00	16,370.00
1st Subsequent Year (2019-20)	29,347.00	16,370.00
2nd Subsequent Year (2020-21)	29,347.00	16,370.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2018-19)	0.00	0.00
1st Subsequent Year (2019-20)	0.00	0.00
2nd Subsequent Year (2020-21)	0.00	0.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2018-19)	19,993.00	5,260.00
1st Subsequent Year (2019-20)	19,993.00	5,260.00
2nd Subsequent Year (2020-21)	19,993.00	5,260.00
d. Number of retirees receiving OPEB benefits		
Current Year (2018-19)	1	1
1st Subsequent Year (2019-20)	1	1
2nd Subsequent Year (2020-21)	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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

- 1. a. Does your 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 first interim in self-insurance liabilities?

n/a

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

n/a

2. Self-Insurance Liabilities

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

3. Self-Insurance Contributions

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2018-19)		
1st Subsequent Year (2019-20)		
2nd Subsequent Year (2020-21)		
b. Amount contributed (funded) for self-insurance programs		
Current Year (2018-19)		
1st Subsequent Year (2019-20)		
2nd Subsequent Year (2020-21)		

4. Comments:

County Health & Welfare and Workmans Comp Insurance are JPAs.

S8. Status of Labor Agreements

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

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

The 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 first interim projections?
 If Yes, complete number of FTEs, then skip to section S8B.
 If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	5.0	4.6	4.6	4.6

1a. Have any salary and benefit negotiations been settled since first interim projections?
 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 First Interim Projections

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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement	5,829	13,115	13,115
% change in salary schedule from prior year (may enter text, such as "Reopener")	2.0%	2.5%	0.0%

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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
6. Amount included for any tentative salary schedule increases			

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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
80,665	80,665	80,665
76.0%	76.0%	76.0%
0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
12,636	10,578	11,069
2.3%	1.7%	1.7%

Certificated (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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
No	No	No
No	No	No

Certificated (Non-management) - Other

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

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 first interim projections?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	5.8	9.9	9.9	9.9

1a. Have any salary and benefit negotiations been settled since first interim projections?

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 First Interim Projections

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
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

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"/>
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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

6. Amount included for any tentative salary schedule increases

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	10,126	12,658	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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
35,072	35,072	35,072
65.0%	65.0%	65.0%
0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

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

No		
----	--	--

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

Classified (Non-management) Step and Column Adjustments

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

Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
7,274	10,578	11,069
2.3%	2.2%	1.9%

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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
No	No	No
No	No	No

Classified (Non-management) - Other

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

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 first interim projections?

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2017-18)	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of management, supervisor, and confidential FTE positions	5.0	6.4	6.4	6.4

1a. Have any salary and benefit negotiations been settled since first interim projections?

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 First Interim Projections

2. Salary settlement:

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes	Yes
Total cost of salary settlement	9,232	11,771	0
Change in salary schedule from prior year (may enter text, such as "Reopener")	2.0%	2.5%	0.0%

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
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

4. Amount included for any tentative salary schedule increases

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Amount included for any tentative salary schedule increases	11,582	14,478	0

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

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes	Yes
Total cost of H&W benefits	112,231	112,231	112,231
Percent of H&W cost paid by employer	69.0%	69.0%	69.0%
Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments

Budget Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

- Are step & column adjustments included in the interm and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes	Yes
Cost of step & column adjustments	9,232	11,540	11,540
Percent change in step & column over prior year	2.5%	2.5%	2.5%

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

Current Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

	Current Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes	Yes
Total cost of other benefits	5,400	5,400	5,400
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?

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.

N/A

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)

N/A

End of County Office Second Interim Criteria and Standards Review

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDPLICATED PUPIL COUNT										
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	44,724.00	0.00	33,094.00	0.00	52,020.00	0.00	219,730.00		349,568.00
2000-2999	Classified Salaries	8,448.00	0.00	0.00	0.00	18,499.00	43,083.00	78,630.00		148,660.00
3000-3999	Employee Benefits	20,834.00	0.00	13,575.00	0.00	5,360.00	46,986.00	91,347.00		178,102.00
4000-4999	Books and Supplies	28,688.00	0.00	0.00	0.00	0.00	1,515.00	14,795.00		44,998.00
5000-5999	Services and Other Operating Expenditures	99,270.00	0.00	207.00	0.00	30,015.00	10,439.00	41,034.00		180,965.00
6000-6999	Capital Outlay	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00		3,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	204,964.00	0.00	46,876.00	0.00	105,894.00	102,023.00	445,536.00	0.00	905,293.00
7310	Transfers of Indirect Costs	4,461.00	0.00	0.00	0.00	470.00	0.00	866.00		5,797.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	4,461.00	0.00	0.00	0.00	470.00	0.00	866.00	0.00	5,797.00
	TOTAL COSTS	209,425.00	0.00	46,876.00	0.00	106,364.00	102,023.00	446,402.00	0.00	911,090.00
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	44,724.00	0.00	0.00	0.00	0.00	0.00	95,564.00		140,288.00
2000-2999	Classified Salaries	8,448.00	0.00	0.00	0.00	4,096.00	40,883.00	78,630.00		132,057.00
3000-3999	Employee Benefits	20,834.00	0.00	0.00	0.00	633.00	44,815.00	59,234.00		125,516.00
4000-4999	Books and Supplies	22,488.00	0.00	0.00	0.00	0.00	1,515.00	14,760.00		38,763.00
5000-5999	Services and Other Operating Expenditures	96,270.00	0.00	0.00	0.00	29,000.00	10,439.00	41,034.00		176,743.00
6000-6999	Capital Outlay	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00		3,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	195,764.00	0.00	0.00	0.00	33,729.00	97,652.00	289,222.00	0.00	616,367.00
7310	Transfers of Indirect Costs	4,461.00	0.00	0.00	0.00	0.00	0.00	0.00		4,461.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	4,461.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,461.00
	TOTAL BEFORE OBJECT 8980	200,225.00	0.00	0.00	0.00	33,729.00	97,652.00	289,222.00	0.00	620,828.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									79,169.00 699,997.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	11,823.00	0.00	0.00	0.00	0.00	0.00	0.00		11,823.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	11,823.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,823.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	11,823.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,823.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									
	TOTAL COSTS									
										79,169.00
										148,287.00
										239,279.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	38,318.40	0.00	0.00	0.00	47,630.80	0.00	247,135.39		333,084.59
2000-2999	Classified Salaries	5,999.89	0.00	0.00	0.00	21,402.27	37,563.63	53,740.31		118,706.10
3000-3999	Employee Benefits	21,541.88	0.00	0.00	0.00	27,995.38	35,539.72	134,660.53		219,737.51
4000-4999	Books and Supplies	1,157.42	0.00	0.00	0.00	360.58	3,105.28	10,413.06		15,036.34
5000-5999	Services and Other Operating Expenditures	61,357.33	0.00	0.00	0.00	15,413.96	1,540.27	58,163.16		136,474.72
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	128,374.92	0.00	0.00	0.00	112,802.99	77,748.90	504,112.45	0.00	823,039.26
7310	Transfers of Indirect Costs	5,564.52	0.00	0.00	0.00	241.97	0.00	1,516.18		7,322.67
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	5,564.52	0.00	0.00	0.00	241.97	0.00	1,516.18	0.00	7,322.67
	TOTAL COSTS	133,939.44	0.00	0.00	0.00	113,044.96	77,748.90	505,628.63	0.00	830,361.93
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	47,630.80	0.00	111,274.49		158,905.29
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	17,533.91	2,256.00	0.00		19,789.91
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	22,826.26	2,115.00	40,144.83		65,086.09
4000-4999	Books and Supplies	1,001.47	0.00	0.00	0.00	360.58	1,839.31	6,535.49		9,736.85
5000-5999	Services and Other Operating Expenditures	4,000.00	0.00	0.00	0.00	1,000.00	0.00	7,389.94		12,389.94
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	5,001.47	0.00	0.00	0.00	89,351.55	6,210.31	165,344.75	0.00	265,908.08
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	241.97	0.00	1,237.35		1,479.32
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	241.97	0.00	1,237.35	0.00	1,479.32
	TOTAL BEFORE OBJECT 8980	5,001.47	0.00	0.00	0.00	89,593.52	6,210.31	166,582.10	0.00	267,387.40
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									50,135.59
										217,251.81

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	38,318.40	0.00	0.00	0.00	0.00	0.00	135,860.90		174,179.30
2000-2999	Classified Salaries	5,999.89	0.00	0.00	0.00	3,868.36	35,307.63	53,740.31		98,916.19
3000-3999	Employee Benefits	21,541.88	0.00	0.00	0.00	5,169.12	33,424.72	94,515.70		154,651.42
4000-4999	Books and Supplies	155.95	0.00	0.00	0.00	0.00	1,265.97	3,877.57		5,299.49
5000-5999	Services and Other Operating Expenditures	57,357.33	0.00	0.00	0.00	14,413.96	1,540.27	50,773.22		124,084.78
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	123,373.45	0.00	0.00	0.00	23,451.44	71,538.59	338,767.70	0.00	557,131.18
7310	Transfers of Indirect Costs	5,564.52	0.00	0.00	0.00	0.00	0.00	278.83		5,843.35
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	13,195.31	0.00	0.00	0.00	0.00	0.00	278.83	0.00	13,195.31
	Total Indirect Costs	5,564.52	0.00	0.00	0.00	0.00	0.00	278.83	0.00	5,843.35
	TOTAL BEFORE OBJECT 8980	128,937.97	0.00	0.00	0.00	23,451.44	71,538.59	339,046.53	0.00	562,974.53
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									
	TOTAL COSTS									50,135.59
										613,110.12
LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									50,135.59
	TOTAL COSTS									96,816.57
										146,952.16

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: Sierra County (AW)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-I worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2018-19 projected expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
<u>Marlene Mongolo, SELPA Director, Retired in 16/17 - Salary & Benefits</u>	<u>85,515.26</u>	
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<u> </u>		
Total exempt reductions	<u>85,515.26</u>	<u>0.00</u>

SELPA: Sierra County (AW)

SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	
Increase in funding (if difference is positive)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)	_____	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	0.00 (b)	

If (b) is greater than (a).		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____	(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00	(d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

If (b) is less than (a).		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____	(e) _____
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00	(f)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

SELPA: Sierra County (AW)
SECTION 3

	Column A	Column B	Column C
	Projected Exps. (LP-I Worksheet) FY 2018-19	Actual Expenditures Comparison Year 2014/15	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	911,090.00		
b. Less: Expenditures paid from federal sources	211,093.00		
c. Expenditures paid from state and local sources	699,997.00	469,747.00	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		469,747.00	
Less: Exempt reduction(s) from SECTION 1		85,515.26	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	699,997.00	384,231.74	315,765.26

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE eligibility requirement is met based on the combination of state and local expenditures.

	Projected Exps. FY 2018-19	Comparison Year 2014/15	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures.			
a. Total special education expenditures	911,090.00		
b. Less: Expenditures paid from federal sources	211,093.00		
c. Expenditures paid from state and local sources	699,997.00	469,747.00	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		469,747.00	
Less: Exempt reduction(s) from SECTION 1		85,515.26	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	699,997.00	384,231.74	315,765.26
d. Special education unduplicated pupil count	58.00	38.00	
e. Per capita state and local expenditures (A2c/A2d)	12,068.91	10,111.36	1,957.55

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

SELPA: Sierra County (AW)

B. LOCAL EXPENDITURES ONLY METHOD

	Projected Exps. FY 2018-19	Comparison Year 2014/15	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	239,279.00	45,088.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		45,088.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	239,279.00	45,088.00	194,191.00

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures.

	Projected Exps. FY 2018-19	Comparison Year 2014/15	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	239,279.00	111,940.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		111,940.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	239,279.00	111,940.00	127,339.00
b. Special education unduplicated pupil count	58	38	
c. Per capita local expenditures (B2a/B2b)	4,125.50	2,945.79	1,179.71

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

Nona Griesert
Contact Name

(530) 993-1660, x-120
Telephone Number

Business Manager
Title

ngriesert@gmail.com
E-mail Address

SELPA: Sierra County (AW)

Object Code	Description	Sierra COE (AW00)	Sierra-Plumas Jt. Unified (AW01)	Adjustments*	Total
TOTAL PROJECTED EXPENDITURES - All Sources					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00
	Total Direct Costs				0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
PROJECTED EXPENDITURES - State and Local Sources					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00
	Total Direct Costs				0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00

SELPA: Sierra County (AW)

Object Code	Description	Sierra COE (AW00)	Sierra-Plumas Jt. Unified (AW01)	Adjustments*	Total
PROJECTED EXPENDITURES - Local Sources					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From PROJECTED EXPENDITURES - State and Local Sources section)				0.00
8980	Contributions from Unrestricted Revenues to State Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT					
					0

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Sierra County Office of Education
Sierra-Plumas Joint Unified School District
Audit RFP

Bid Receipt Log
Bid Opening: March 1, 2019 @ 3 P.M.

<i>Name of Vendor</i>	<i>District</i>	<i>County</i>	<i>Comment</i>
CWDL CPAs	\$13,785	\$15,995	Fiscal Year 2018-19 \$29,780
	\$13,785	\$15,995	Fiscal Year 2019-20 \$29,780
	\$13,785	\$15,995	Fiscal Year 2020-21 \$29,780
Singleton Auman CPAs	\$19,500	\$12,500	Fiscal Year 2018-19 \$32,000
	\$19,800	\$12,800	Fiscal Year 2019-20 \$32,600
	\$20,100	\$13,100	Fiscal Year 2020-21 \$33,200
			Fiscal Year 2018-19 Fiscal Year 2019-20 Fiscal Year 2020-21
			Fiscal Year 2018-19 Fiscal Year 2019-20 Fiscal Year 2020-21
			Fiscal Year 2018-19 Fiscal Year 2019-20 Fiscal Year 2020-21
			Fiscal Year 2018-19 Fiscal Year 2019-20 Fiscal Year 2020-21
			Fiscal Year 2018-19 Fiscal Year 2019-20 Fiscal Year 2020-21

ATTACHMENT A

<u>CLASSIFICATION</u>	<u>HOUR</u>	<u>RATE</u>
Firm Partner	<u>115</u>	<u>\$155/hour</u>
Managing Accountant	<u>145</u>	<u>\$125/hour</u>
Supervising Accountant	<u>130</u>	<u>\$75/hour</u>
Junior Accountant	<u>130</u>	<u>\$60/hour</u>
Administrative	<u>8</u>	<u>\$35/hour</u>

The undersigned agrees to perform the audit specified at a total cost not to exceed (except in cases where the Audit Committee request work to be performed beyond the scope of this agreement in which case additional compensation will be mutually agreed upon in writing):

Sierra County Office of Education

- A. \$ 15,995 for the fiscal year beginning July 1, 2018, and ending June 30, 2019
- B. \$ 15,995 for the fiscal year beginning July 1, 2019, and ending June 30, 2020
- C. \$ 15,995 for the fiscal year beginning July 1, 2020, and ending June 30, 2021

Sierra-Plumas Joint Unified School District

- A. \$ 13,785 for the fiscal year beginning July 1, 2018, and ending June 30, 2019
- B. \$ 13,785 for the fiscal year beginning July 1, 2019, and ending June 30, 2020
- C. \$ 13,785 for the fiscal year beginning July 1, 2020, and ending June 30, 2021

Name of Accounting Firm: CWDL, Certified Public Accountants

Signature: 

Date February 6, 2019 Title Partner

ATTACHMENT A

<u>CLASSIFICATION</u>	<u>HOUR</u>	<u>RATE</u>
Firm Partner	<u>34</u>	<u>225</u>
Managing Accountant	<u>16</u>	<u>175</u>
Supervising Accountant	<u>40</u>	<u>150</u>
Junior Accountant	<u>105</u>	<u>120</u>
Administrative	<u>10</u>	<u>90</u>

The undersigned agrees to perform the audit specified at a total cost not to exceed (except in cases where the Audit Committee request work to be performed beyond the scope of this agreement in which case additional compensation will be mutually agreed upon in writing):

Sierra County Office of Education

- A. \$ 12,500 for the fiscal year beginning July 1, 2018, and ending June 30, 2019
- B. \$ 12,800 for the fiscal year beginning July 1, 2019, and ending June 30, 2020
- C. \$ 13,100 for the fiscal year beginning July 1, 2020, and ending June 30, 2021

Sierra-Plumas Joint Unified School District

- A. \$ 19,500 for the fiscal year beginning July 1, 2018, and ending June 30, 2019
- B. \$ 19,800 for the fiscal year beginning July 1, 2019, and ending June 30, 2020
- C. \$ 20,100 for the fiscal year beginning July 1, 2020, and ending June 30, 2021

Name of Accounting Firm: SingletonAuman, PC

Signature: 

Date 2-27-19 Title CEO

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
2019 – 2020 Proposed School Calendar Draft #1**

Month	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Special Days	Teacher Days	School Days
AUG	11	12	13	14	15	16	17		5	
	18	19	20	21	22	23	24			
	25	26	27	28*	29	30	31	26-27 Staff Development Days 28 First Day of School		
SEP	1	2	3	4*	5	6	7	2 Labor Day Holiday	20	17
	8	9	10	11*	12	13	14			
	15	16	17	18*	19	20	21	20 End of 1 st Month		
	22	23	24	25*	26	27	28			
	29	30								
OCT			1	2*	3	4	5		23	20
	6	7	8	9*	10	11	12			
	13	14	15	16*	17	18	19	18 End of 2 nd Month		
	20	21	22	23*	24	25	26	25 End of 1 st Quarter		
	27	28	29	30*	31					
NOV						1	2		17	19
	3	4	5	6*	7	8	9			
	10	11	12	13*	14	15	16	11 Veteran's Day 15 End of 3 rd Month		
	17	18	19	20	21	22	23	20-22 Min. Days – End of 1 st Trimester		
	24	25	26	27	28	29	30	27-29 Thanksgiving Break		
DEC	1	2	3	4*	5	6	7		14	17
	8	9	10	11*	12	13	14	13 End of 4 th Month		
	15	16	17	18*	19	20	21	20-3 Winter Break		
	22	23	24	25	26	27	28			
	29	30	31	1	2	3	4			
JAN	5	6	7	8*	9	10	11		19	18
	12	13	14	15*	16	17	18	17 End of 2 nd Quarter/1 st Semester		
	19	20	21	22*	23	24	25	20 Martin Luther King Holiday 24 End of 5 th Month		
	26	27	28	29*	30	31	1			
FEB	2	3	4	5*	6	7	8		18	18
	9	10	11	12*	13	14	15	10 Lincoln's Birthday Holiday		
	16	17	18	19*	20	21	22	17 President's Day Holiday 21 End of 6 th Month		
	23	24	25	26*	27	28	29			
MAR	1	2	3	4*	5	6	7	6 End of 2 nd Trimester	17	20
	8	9	10	11*	12	13	14			
	15	16	17	18*	19	20	21	20 End of 7 th Month/3 rd Quarter		
	22	23	24	25	26	27	28	23-27 Spring Break		
	29	30	31							
APR				1*	2	3	4		20	13
	5	6	7	8*	9	10	11	10 Snow Day		
	12	13	14	15*	16	17	18	13 Travel Day 17 End of 8 th Month		
	19	20	21	22*	23	24	25			
	26	27	28	29*	30					
MAY						1	2		19	20
	3	4	5	6*	7	8	9			
	10	11	12	13*	14	15	16	15 End of 9 th Month		
	17	18	19	20*	21	22	23	22 Snow Day		
	24	25	26	27*	28	29	30			
JUN	31	1	2	3*	4	5	6		10	18
	7	8	9	10*	11	12	13	12 Last Day of School (Min. Day)		
	14	15	16	17	18	19	20			
Total Required Days									182	180

* Wednesdays = Early Release (LES/DOWNIEVILLE @ 1:30 pm, LHS @ 1:35 pm)

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Emergencies And Disaster Preparedness Plan BP 3516 Error! Bookmark not defined.

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PROHIBITED STUDENT CONDUCT AND CONSEQUENCES100

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GENERAL INFORMATION

California Education Code §32281(d)(1)

“Subdivision(b) shall not apply to a small school district, as defined in paragraph (2), if the small school district develops a districtwide comprehensive school safety plan that is applicable to each school site.”

Sierra-Plumas Joint Unified School District is considered a small school district.

Assessment of Crime

Crime Reports

In the school year of 2016-2017, three crime reports were made.

In the school year of 2017-2018, three crime reports were made.

Results from Healthy Kids Survey 2015-2016– 12th Grade

Q: I feel safe in my school

Strongly disagree	.....	0
Disagree	.....	0
Neither disagree nor agree	.....	14
Agree	.....	57
Strongly agree	.....	29

Q: School staff takes parent concerns seriously

Strongly disagree	.....	3
Disagree	.....	3
Neither disagree nor agree	.....	24
Agree	.....	66
Strongly agree	.....	3

Perceived Safety at School

Very safe	.....	39%
Safe	.....	50%
Neither safe nor unsafe	.....	11%
Unsafe	.....	0
Very unsafe	.....	0

Violence and Victimization on School Property, Past 12 Months

How many times on school property have you:

-been pushed, shoved, slapped, hit or kicked by someone who wasn't just kidding around?

0 times	.....	79%
1 time	.....	7%
2 to 3 times	.....	7%

4 or more times 7%

-been afraid of being beaten up?

0 times	97%
1 time	3%
2 to 3 times	0%
4 or more times	0%

-been offered, sold, or given an illegal drug?

0 times	97%
1 time	3%
2 to 3 times	0%
4 or more times	0%

Suspensions/Expulsions

The district had an unduplicated total of nine students suspended during the 2016-2017 school year. **The district had an unduplicated total of seventeen students suspended during the 2017-2018 school year.** No students were suspended for a total of fifteen days.

In the 2016-17 school year, one student was expelled.
In the 2017-18 school year, no students were expelled.

Procedures for Safe Ingress and Egress of Students

Each school site in the Sierra-Plumas Joint Unified School District has provided safe ingress and egress for students and staff, including drop off areas at the front of schools and specific arrival and departure procedures for bus students. At the beginning of each school year personnel discuss school rules and safety procedures with students.

Under the Americans with Disabilities Act, individuals who are deaf/hard of hearing, blind/partially sighted, mobility impaired and/or cognitively/emotionally impaired must be assisted. Trained staff assist individuals with disabilities.

The Sierra-Plumas Joint Unified School District encourages walking, bicycling, or scootering to school. If children must be driven by car, carpooling is encouraged. Safety is emphasized, whatever the mode of transportation. It is everyone's responsibility to know the traffic laws surrounding the school, including appropriate speed limits, and to obey them.

14. Stranger or Intruder on Campus

A. Signage

1. All public schools are required to post signs at points of entry to their campuses or buildings from streets and parking lots. ¹⁸ The following statement should be used on signage:

"All visitors entering school grounds on school days between (school hours) must register at the main office. Failure to do so may constitute a misdemeanor. California Penal Code 627.2. "

B. Procedure

****Use ALICE Procedures/Training as implemented in 2018****

1. The signal will be given over the intercom, or other warning device, that there is now in effect a **STAND-BY** or **SECURE BUILDING**.
 - a) Where there are no bells or PA systems, site administrators and/or designee will act as runners to notify staff of **LOCK-DOWN**.
2. As soon as a decision is made to lock down the school, administration will notify law enforcement using 9-1-1.
3. If students are in class at the time of the signal,
 - a) Staff will:
 - Explain that there is an emergency;
 - Lock the classroom doors;
 - Have students lie on the floor;
 - Close blinds and take any possible precautions to protect others from possible broken glass; and,
 - Remain locked in offices until advised to move personally by administration or public safety officer or an *all clear* signal.
 - b) Site administrator will:
 - Act with custodians to check locks on all exterior doors and classroom doors, and if possible, gates to school grounds to keep outsiders out until problem is resolved;
 - Designate a person to coordinate with public safety personnel at their command post; and,
 - Make sure that a site map and key set are available to safety personnel.
 - Be available to deal with the media/press and bystanders to keep site clear of visitors.
 - Notify parents of where to go to receive news, and their students when crisis is over.
4. If students are not in class at the time of the signal,
 - a) Teachers will:
 - Assist administration in moving students into the nearest safe building available;
 - Lock doors of room if possible. If lock is on the outside of the door, rubber door stops can be placed behind doors to secure;

¹⁸ California Penal Code Title 15, Chapter 1.1 § 627

- Remain with students to maintain order;
- Keep students in a safe area until advised by administration or public safety personnel to move or that there is an all clear signal; and,
- Avoid, if possible, large open areas such as the library, gym, lawns or parking lots.

5. All-Clear signal will

- a) Be given after consultation with the senior public safety officer on the scene; and/or
- b) Be a personal notification by the senior administrator. Staff is not to act upon bells or PA messages without this personal notification.

Stranger or Intruder In The School Or District Office

In the case of a dangerous or extremely hostile person in the office:

- a. All uninvolved staff should leave the office and move to a safe location and call 9-1-1.
- b. Adult runners should go to each classroom (out of view of the office) to announce the SECURE AND HOLD action.

SIERRA COUNTY SUPERINTENDENT OF SCHOOLS
SIERRA COUNTY BOARD OF EDUCATION AND
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT GOVERNING BOARD

TENTATIVE AGREEMENT

ADMINISTRATIVE EMPLOYEES
2018-2019 SALARY AND BENEFITS

Article 19, Wages

Proposed: The Sierra County Office of Education and Sierra-Plumas Joint Unified School District Administrative Employees propose a 2% salary schedule increase on the 2018-2019 salary schedule retroactive to July 1, 2018. Additionally, Employees propose a 2.5% salary schedule increase effective July 1, 2019.

Response: **The Sierra County Superintendent and Sierra-Plumas Joint Unified School District Employers agree to a 2% salary schedule increase retroactive to July 1, 2018, for all employees in active work status. Additionally, Employers agree to a 2.5% salary schedule increase effective July 1, 2019**

Employee Response: **Sierra-Plumas Joint Unified School District Administrative Employees accept the proposed 2% Salary increase, retroactive to July 1, 2018 AND a 2.5% salary increase effective July 1, 2019.**

The Employers propose that in mutual agreement with Sierra County Superintendent, Sierra County Board of Education, and Sierra-Plumas Joint Unified School District Administrative Employees, to close 2018-2019 school year negotiations through June 30, 2019. Nothing shall preclude the parties from meeting and conferring by mutual consent

Accepted and Ratified for Administrative Employees



Administrative Employees Representative
Sierra County Office of Education
Sierra-Plumas Joint Unified School District

2/21/19
Date

Accepted and Ratified for the Employer



Merrill M. Grant, Ed.D.
Superintendent, Sierra County Office of Education
Superintendent, Sierra-Plumas Joint Unified School District

Date

2/21/19

Doc: Negotiations 2018-19/Tentative Agreement administrative

SIERRA COUNTY SUPERINTENDENT OF SCHOOLS
SIERRA COUNTY BOARD OF EDUCATION AND
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT GOVERNING BOARD
TENTATIVE AGREEMENT

SIERRA-PLUMAS CLASSIFIED MANAGEMENT EMPLOYEES
2018-2019 SALARY AND BENEFITS

Article 19, Wages

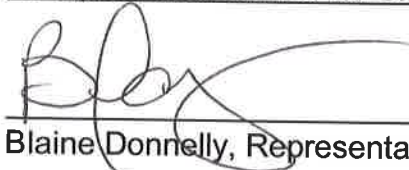
Proposed: The Sierra County Office of Education and Sierra-Plumas Joint Unified School District Classified Management Employees propose a 2% salary schedule increase on the 2018-2019 salary schedule retroactive to July 1, 2018. Additionally, Employees propose a 2.5% salary schedule increase effective July 1, 2019.

Response: **The Sierra County Superintendent and Sierra-Plumas Joint Unified School District Employers agree to a 2% salary schedule increase retroactive to July 1, 2018, for all employees in active work status. Additionally, Employers agree to a 2.5% salary schedule increase effective July 1, 2019.**

Employee Response: **Sierra-Plumas Classified Management Employees accept the proposed 2% salary schedule increase, retroactive to July 1, 2018 AND a 2.5% salary schedule increase effective July 1, 2019.**

The Employers propose that in mutual agreement with Sierra County Superintendent, Sierra County Board of Education, and Sierra-Plumas Joint Unified Governing Board and Sierra-Plumas Joint Unified School District Classified Management Employees, to close 2018-2019 school year negotiations through June 30, 2019. Nothing shall preclude the parties from meeting and conferring by mutual consent

Accepted and Ratified for Classified Management Employees




Blaine Donnelly, Representative

2/21/19

Date

Accepted and Ratified for the Employer



Merrill M. Grant, Ed.D.
Superintendent, Sierra County Office of Education
Superintendent, Sierra-Plumas Joint Unified School District

Date

Doc: blaine/2018-19 Negotiations/Tentative Agreement 2018-19

SIERRA COUNTY SUPERINTENDENT OF SCHOOLS
SIERRA COUNTY BOARD OF EDUCATION AND
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT GOVERNING BOARD
TENTATIVE AGREEMENT
SIERRA-PLUMAS CONFIDENTIAL EMPLOYEES
2018-2019 SALARY AND BENEFITS

Article 19, Wages

Proposed: The Sierra County Office of Education and Sierra-Plumas Joint Unified School District Confidential Employees propose a 2% salary schedule increase on the 2018-2019 salary schedule retroactive to July 1, 2018. Additionally, Employees propose a 2.5% salary schedule increase effective July 1, 2019.

Response: **The Sierra County Superintendent and Sierra-Plumas Joint Unified School District Employers agree to a 2% salary schedule increase retroactive to July 1, 2018, for all employees in active work status. Additionally, Employers agree to a 2.5% salary schedule increase effective July 1, 2019.**

Employee Response: **Sierra-Plumas Confidential Employees accept the proposed 2% salary schedule increase, retroactive to July 1, 2018 AND a 2.5% salary schedule increase effective July 1, 2019.**

The Employers propose that in mutual agreement with Sierra County Superintendent, Sierra County Board of Education, and Sierra-Plumas Joint Unified Governing Board and Sierra-Plumas Joint Unified School District Confidential Employees, to close 2018-2019 school year negotiations through June 30, 2019. Nothing shall preclude the parties from meeting and conferring by mutual consent

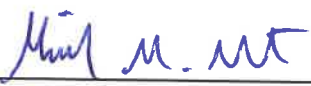
Accepted and Ratified for Confidential Employees



Nona Griesert, Representative

Date 2/21/19

Accepted and Ratified for the Employer



Merrill M. Grant, Ed.D.
Superintendent, Sierra County Office of Education
Superintendent, Sierra-Plumas Joint Unified School District

Date 2/21/19

Doc: confidential/2018-19 Negotiations/Tentative Agreement 2018-19

SIERRA COUNTY OFFICE OF EDUCATION

RESOLUTION NO. 19-005C

SET SUPERINTENDENT SALARY

WHEREAS, the County Superintendent of Schools shall be appointed by the Sierra County Board of Education; and

WHEREAS, the California Constitution, Article 9, Section 3.1(b) authorizes the County Board to set the County Superintendent's salary; and

WHEREAS, pursuant to Education Code §35034 and §35035 the County Superintendent may serve as District Superintendent, Chief Executive Officer and Secretary of the District Governing Board; and

WHEREAS, the County Superintendent of Schools may serve as both County and District Superintendent; and

WHEREAS, the County Superintendent salary will be set at \$25,500 (reflecting a 2.0% increase over present 2018/19 fiscal year), per annum, retroactive to July 1, 2018; and

NOW, THEREFORE, BE IT RESOLVED that effective upon being appointed County Superintendent of Schools effective July 1, 2018, the Sierra County Superintendent of Schools shall be paid \$25,500 for services July 1, 2018, through June 30, 2021.

PASSED AND ADOPTED by the Sierra County Board of Education on this 12th day of March, 2019, by the following votes:

AYES:
NOES:
ABSENT:
ABSTAIN:
VACANT:

Andy J. Genasci, Clerk

CSBA POLICY GUIDE SHEET for March 2019

BP/AR 4161.9/4261.9/4361.9 - Catastrophic Leave Program (BP/AR revised)

Policy and regulation substantially revised and reorganized to clarify requirements for the catastrophic leave program. Policy recommends that donated leave be placed into a pool for eligible employees rather than earmarked for particular employees, and adds notification to employees regarding the program. Regulation provides that donation of leave be made in writing to the superintendent rather than the board, encourages employees to retain sufficient leave for their own potential use, establishes a maximum amount of catastrophic leave that may be used by an individual employee, and provides that employees will be ineligible for catastrophic leave while receiving workers' compensation benefits.

BP 6146.1 - High School Graduation Requirements

(BP revised)

Policy updated to reflect **NEW LAW (AB 2121)** which, under certain conditions, exempts from any district-established graduation requirements migrant students and newly arrived immigrant students participating in a newcomer program who transfer schools in grade 11-12. Policy also reflects **NEW LAW (AB 3022)** which authorizes the granting of a diploma to persons who departed California in grade 12 against their will, and adds section on "Honorary Diplomas" including item reflecting **NEW LAW (AB 2109)** which authorizes the board to grant an honorary diploma to a terminally ill student.

AR 6183 - Home and Hospital Instruction

(AR revised)

Regulation reorganized and updated to reflect **NEW LAW (AB 2109)** which expands the parental notification to include information regarding student eligibility for individual instruction and the duration of such instruction, requires that individual instruction in a student's home begin within five days of determining a student's eligibility, provides that students receiving individual instruction in a hospital for a partial week are eligible to attend school on days that they are not at the hospital, and provides that the absences of a temporarily disabled student must be excused until the student is able to return to the regular school program.

Sierra County/Sierra-Plumas Joint USD

Board Policy

All Personnel

BP 4161.9

4261.9

CATASTROPHIC LEAVE PROGRAM

4361.9

Note: The following policy is optional and should be revised to reflect district practice and/or collective bargaining agreements. Education Code 44043.5 authorizes the Governing Board to establish a catastrophic leave program which permits employees to donate accrued vacation and sick leave credits to other employees who experience a catastrophic personal or family illness or injury. If the district limits such donations to vacation leave only and does not allow donations of sick leave, the following policy should be revised accordingly.

The Governing Board recognizes that district employees may desire to assist other employees who have an urgent need for a leave of absence but do not have sufficient accrued leave to cover their absence. The Superintendent or designee shall establish a catastrophic leave program by which employees may donate accrued vacation and/or sick leave credits, which shall be placed into a pool for use by eligible employees.

Donations made under the catastrophic leave program shall be strictly voluntary.

The district's policy and procedures regarding catastrophic leave shall be included in the employee handbook. The Superintendent or designee may notify employees annually, or more frequently if the need arises, of the process for donating leave for this purpose.

An employee may apply to use donated leave credits in accordance with the accompanying administrative regulation when he/she has exhausted all applicable paid leaves of absence and a catastrophic illness or injury incapacitates the employee or a member of his/her family for an extended period of time. (Education Code 44043.5)

(cf. 4161/4261/4361 - Leaves)

(cf. 4161.1/4361.1 - Personal Illness/Injury Leave)

(cf. 4161.8/4261.8/4361.8 - Family Care and Medical Leave)

(cf. 4261.1 - Personal Illness/Injury Leave)

Legal Reference:

EDUCATION CODE

44043.5 Catastrophic leave

44977 Salary deduction during sick leave, certificated employees

44978 Sick leave, certificated employees

44983 Compensation during leave, certificated employees

45190-45191 Sick leave and vacation, classified employees

45196 Salary deductions during sick leave, classified employees

LABOR CODE

245-249 Healthy Workplaces, Healthy Families Act

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

Policy adopted: March 12, 2019

Sierra County/Sierra-Plumas Joint USD

Administrative Regulation

All Personnel

AR 4161.9

4261.9

CATASTROPHIC LEAVE PROGRAM

4361.9

Note: Education Code 44043.5 authorizes the Governing Board to establish a catastrophic leave program which permits employees to donate accrued vacation and sick leave credits to other employees who experience a catastrophic personal or family illness or injury. If the Board elects to offer a catastrophic leave program (see the accompanying Board policy), the district is **mandated** pursuant to Education Code 44043.5 to adopt administrative rules and regulations which include, at a minimum, provisions setting the maximum amount of time for which donated leave credits may be used, requiring verification of the illness or injury, and making all transfers of leave credit irrevocable. These components may be specified in collective bargaining agreements. The following regulation includes the required components.

The district should revise the following regulation if the Board has determined that donations of leave will be limited to vacation leave only and does not allow sick leave to be donated. The district may also revise the following administrative regulation as appropriate if it chooses to establish separate pools of leave credits, such as for each school or for certificated and classified employees, or if it chooses to allow employees to specify a particular employee to whom they wish to donate such leave.

Donations to Catastrophic Leave Program

Note: Education Code 44043.5 requires that donations of leave be made through written notice to the Board. The following optional paragraph delegates the authority to receive such written notice to the Superintendent or designee. The district may provide a form to be used for notification purposes.

An employee who chooses to donate accrued vacation and/or sick leave credits to the district's catastrophic leave program shall provide written notice to the Superintendent or designee of the amount and type of leave he/she wishes to donate. The Superintendent or designee shall review the donor's available leave and transfer the leave credits to a district pool of leave credits designated for this purpose.

Donations shall be at a minimum of eight hours, and in hour increments thereafter. (Education Code 44043.5)

All transfers of eligible leave credit shall be irrevocable. (Education Code 44043.5)

Note: The following paragraph is optional. Districts may choose to revise the following paragraph to limit the amount of leave that may be donated by an individual employee, so that his/her own account does not go below a specified number of hours that may be needed by the employee for his/her own potential use. Before instituting such a limit, the district should consult with legal counsel.

Employees should be cautious in making large donations of leave that they may need for their own use in the future.

Note: The following paragraph is optional.

The Superintendent or designee shall ensure that all donations are confidential.

Requests for Catastrophic Leave

Note: The following section may be revised to reflect the district's eligibility criteria for the catastrophic leave program.

A full-time or part-time employee may apply to the Superintendent or designee to use paid leave from the catastrophic leave program if he/she earns paid time off but has exhausted all his/her accrued paid leave and needs to take time off from work for an extended period of time due to his/her or a family member's catastrophic illness or injury. If the employee is incapacitated, a family member or caretaker may apply on his/her behalf.

(cf. 4161/4261/4361 - Leaves) & (cf. 4161.1/4361.1 - Personal Illness/Injury Leave) & (cf. 4161.8/4261.8/4361.8 - Family Care and Medical Leave) & (cf. 4261.1 - Personal Illness/Injury Leave)

The employee shall provide verification of the illness or injury. (Education Code 44043.5)

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

Verification shall be made by means of a letter, dated and signed by the individual's health care provider, indicating the incapacitating nature and probable duration of the illness or injury.

Note: The following optional paragraph establishes a maximum amount of leave credits that may be donated to an individual employee and should be revised to reflect district practice and/or collective bargaining agreements.

An employee may apply to receive up to 20 days of paid leave from the catastrophic leave program per school year. At the end of the 20-day period, he/she may apply for up to 20 days of additional leave credits.

Employees receiving compensation under worker's compensation provisions are not eligible to receive leave from the catastrophic leave program until exhausting such benefit.

(cf. 4157.1/4257.1/4357.1 - Work-Related Injuries)

Note: Education Code 44043.5 requires the district to indicate the maximum amount of time for which donated leave credits may be used, not to exceed a period of 12 consecutive months. The following paragraph may be revised to indicate a time period of less than 12 months.

An employee who is the recipient of donated leave credits shall use those credits within 12 consecutive months. (Education Code 44043.5)

Note: The following paragraph is optional.

If donated leave credits are not used by the employee within 12 consecutive months, the credits shall be returned to the pool of catastrophic leave for use by other eligible employees.

An employee who receives catastrophic leave shall use any leave credits that he/she continues to accrue on a monthly basis before receiving paid leave pursuant to this program. (Education Code 44043.5)

Sierra County/Sierra-Plumas Joint USD

Board Policy

Instruction

BP 6146.1

HIGH SCHOOL GRADUATION REQUIREMENTS

Note: The following policy is for use by districts that maintain grades 9-12.

The Governing Board desires to prepare all students to obtain a high school diploma so that they can take advantage of opportunities for postsecondary education and employment.

(cf. 5127 - Graduation Ceremonies and Activities)

(cf. 5147 - Dropout Prevention)

(cf. 6011 - Academic Standards)

(cf. 6143 - Courses of Study)

(cf. 6146.3 - Reciprocity of Academic Credit)

Course Requirements

Note: Education Code 51225.3 specifies the courses that a student is required to complete in order to graduate from high school as listed in items #1-6 below.

Pursuant to Education Code 66204, each district that maintains a high school also is required to develop a process for submitting courses to the University of California to ensure that they align with the "a-g" course requirements for college admission.

To obtain a high school diploma, students shall complete at least the following courses in grades 9-12, with each course being one year unless otherwise specified:

1. Four courses in English (Education Code 51225.3)
(cf. 6142.91 - Reading/Language Arts Instruction)
2. Three courses in mathematics (Education Code 51225.3)

~~Beginning in the 2011-12 school year, all high school students beginning in the ninth grade will take three consecutive years of math classes.~~ At least one mathematics course, or a combination of the two mathematics courses, shall meet or exceed state academic content standards for Algebra I or Mathematics I. Completion of such coursework prior to grade 9 shall satisfy the Algebra I or Mathematics I requirement, but shall not exempt a student from the requirement to complete three mathematics courses in grades 9-12. (Education Code 51224.5)

Note: The following optional paragraph is for use only by districts that require more than two courses in mathematics for graduation and should be deleted by other districts. Pursuant to Education Code 51225.3 and 51225.35, a district that requires more than two courses in mathematics may award up to one mathematics course credit for an approved computer science course, as defined. Any such course must have been approved by the University of California as a "category c" (mathematics) course in the university's "a-g" course admission criteria; see BP 6143 - Courses of Study.

Students may be awarded up to one mathematics course credit for successful completion of an approved computer science course that is classified as a "category c" course based on the "a-g" course requirements for college admission. (Education Code 51225.3, 51225.35)

(cf. 6142.92 - Mathematics Instruction)

(cf. 6152.1 - Placement in Mathematics Courses)

3. Two courses in science, including biological and physical sciences (Education Code 51225.3)
(cf. 6142.93 - Science Instruction)
4. Three courses in social studies, including United States history and geography; world history, culture, and geography; a one-semester course in American government and civics; and a one-semester course in economics (Education Code 51225.3)
(cf. 6142.3 - Civic Education)
(cf. 6142.94 - History-Social Science Instruction)

Note: Education Code 51225.3 authorizes the Board to include a course in career technical education (CTE) as an alternative to the visual or performing arts or foreign language course requirement for high school graduation. If the Board chooses to do so, it must, at a regular Board meeting prior to allowing a CTE course as an alternative, notify parents/guardians, students, teachers, and the public of information specified in Education Code 51225.3. In addition, the information must be included in the district's annual notification to parents/guardians pursuant to Education Code 48980; see the accompanying administrative regulation. Districts that do not allow this alternative course requirement should delete references to CTE in item #5 below.

The CTE course may be offered through different means, including a district-operated program, regional occupational center or program, or county office of education program pursuant to a joint powers agreement. See BP/AR 6178 - Career Technical Education and BP 6178.2 - Regional Occupational Center/Program for program details pertaining to CTE.

5. One course in visual or performing arts; foreign language, including American Sign Language; or career technical education (CTE) (Education Code 51225.3)

To be counted towards meeting graduation requirements, a CTE course shall be aligned to the CTE model curriculum standards and framework adopted by the State Board of Education.

(cf. 6142.2 - World/Foreign Language Instruction)

(cf. 6142.6 - Visual and Performing Arts Education)

(cf. 6178 - Career Technical Education)

(cf. 6178.2 - Regional Occupational Center/Program)

6. Two courses in physical education, unless the student has been otherwise exempted pursuant to other sections of the Education Code (Education Code 51225.3)
(cf. 6142.7 - Physical Education and Activity)

Note: Pursuant to Education Code 51225.3, the Board may prescribe additional coursework (e.g., health education, service learning) or other requirements (e.g., portfolios or senior projects) that district students must complete in order to obtain a diploma. If the Board does so, such courses or projects should be listed below.

If the district requires a course in health education for graduation, Education Code 51225.36 requires that the district include instruction in sexual harassment and violence, including, but not limited to, information on the affirmative consent standard pursuant to Education Code 67386. See AR 6142.1 - Sexual Health and HIV/AIDS Prevention Instruction. In addition, pursuant to Education Code 51225.6, a district that requires a course in health education for graduation is required to include instruction in compression-only cardiopulmonary resuscitation. See AR 6143 - Courses of Study.

(cf. 6142.1 - Sexual Health and HIV/AIDS Prevention Instruction)
 (cf. 6142.4 - Service Learning/Community Service Classes)
 (cf. 6142.8 - Comprehensive Health Education)

~~7.~~ ~~One course in state requirements~~

8. Completion, in grade 12 or academic equivalent, one senior project, the requirements of which are determined and outlined by the high school faculty and administration, to include a research paper, project activity and formal presentation.

With the inception of a 7 period schedule, the unit requirements for Loyaltan High School are:

Class of 2019 – One year 7 periods, 3 years 8 periods –	300 Credits
Class of 2020 – Two years 7 periods, 2 years 8 periods –	290 Credits
Class of 2021 – Three Years 7 periods, 1 year 8 periods –	275 Credits
Class of 2022 – All 4 years 7 periods –	260 Credits

All district schools on an 8 period day shall remain at 300 Credits.

Note: Education Code 51225.3 requires the Board to adopt alternative means for students to complete the prescribed course of study; see BP/AR 6146.11 - Alternative Credits Toward Graduation.

Because the prescribed course of study may not accommodate the needs of some students, the Board shall provide alternative means for the completion of prescribed courses in accordance with law.

(cf. 6146.11 - Alternative Credits Toward Graduation)
 (cf. 6146.2 - Certificate of Proficiency/High School Equivalency)
 (cf. 6146.4 - Differential Graduation and Competency Standards for Students with Disabilities)

Exemptions and Waivers

Note: Education Code 51225.1 requires the district to exempt from any district-adopted graduation requirements a foster youth, homeless student, former juvenile court school student, ~~or~~ child of a military family, or, as amended by AB 2121 (Ch. 581, Statutes of 2018), a migrant student or a newly arrived immigrant student participating in a newcomer program who transfers into the district or between district high schools any time after completing the second year of high school. This exemption does not apply if the Superintendent or designee makes a finding that the student is reasonably able to complete the requirements in time to graduate by the end of the fourth year of high school. Also see AR 6173 - Education for Homeless Children, AR 6173.1 - Education for Foster Youth, AR 6173.2 - Education of Children of Military Families, AR 6173.3 - Education for Juvenile Court School Students, and AR 6175 - Migrant Education Program.

Pursuant to Education Code 51225.1, within 30 calendar days of the transfer of a foster youth, homeless student, former juvenile court school student, child of a military family, migrant student, or student participating in a newcomer program, the district is required to provide notice to the student of the availability of the exemption and whether the student qualifies for it. If the district fails to provide that notification, the student will be eligible for the exemption once notified, even if the notification is received after the termination of the court's jurisdiction over the foster youth or former juvenile court school student, after the homeless student ceases to be homeless, or after the student no longer meets the definition of a child of a military family, a migrant student, or a student participating in a newcomer program, as applicable.

Education Code 51225.1 also provides that, if an exempted student completes the statewide coursework requirements before the end of the fourth year of high school, the district or a district school must not require or request that the student graduate before the end of the fourth year of high school.

Any complaint alleging the district's failure to comply with the requirements of Education Code 51225.1 may be filed using the district's uniform complaint procedures pursuant to 5 CCR 4600-4687; see BP/AR 1312.3 - Uniform Complaint Procedures.

A foster youth, homeless student, former juvenile court school student, child of a military family, migrant student, or newly arrived immigrant student participating in a newcomer program who transfers into the district any time after completing the second year of high school shall be required to complete all graduation requirements specified in Education Code 51225.3 but shall be exempt from any additional district-adopted graduation requirements, unless the Superintendent or designee makes a finding that the student is reasonably able to complete the requirements in time to graduate by the end of his/her the fourth year of high school. Within 30 days of the transfer, any such student shall be notified of the availability of the exemption and whether he/she the student qualifies for it. (Education Code 51225.1)

(cf. 1312.3 - Uniform Complaint Procedures)

(cf. 5145.6 - Parental Notifications)

(cf. 6173 - Education for Homeless Children)

(cf. 6173.1 - Education for Foster Youth)

(cf. 6173.2 - Education of Children of Military Families)

(cf. 6173.3 - Education for Juvenile Court School Students)

(cf. 6175 - Migrant Education Program)

Retroactive Diplomas

~~Education Code 51413, as added by AB 830 (Ch. 641, Statutes of 2017), retains and renumbers the requirement to grant a diploma to students who previously met all applicable graduation requirements other than the requirement to pass the high school exit examination.~~

Any student who completed grade 12 in the 2003-04 through 2014-15 school year and met all applicable graduation requirements other than the passage of the high school exit examination shall be granted a high school diploma. (Education Code 51413)

Note: Items #1-3 below are optional and may be revised to reflect district practice.

AB 3022 (Ch. 772, Statutes of 2018) amended Education Code 51430 to authorize the granting of a diploma to persons who departed California in grade 12 against their will, as defined in Education Code 48204.4, as provided in item #1 below.

In addition, the district may retroactively grant a high school diploma to a former student who was diplomas to: (Education Code 48204.4, 51430, 51440)

1. Persons who departed California against their will while in grade 12 and did not receive a diploma because the departure interrupted their education, provided that they were in good academic standing at the time of the departure

Persons may be considered to have departed California against their will if they were in custody of a government agency and were transferred to another state, were subject to a

lawful order from a court or government agency that authorized their removal from California, were subject to a lawful order and were permitted to depart California before being removed from California pursuant to the lawful order, were removed or were permitted to depart voluntarily pursuant to the federal Immigration and Nationality Act, or departed due to other circumstances determined by the district that are consistent with the purposes of Education Code 48204.4.

In determining whether to award a diploma under these circumstances, the Superintendent or designee shall consider any coursework that may have been completed outside of the United States or through online or virtual courses.

2. Former students who were interned by order of the federal government during World War II or who ~~is an~~are honorably discharged ~~veteran~~veterans of World War II, the Korean War, or the Vietnam War, provided that ~~he/she was~~they were enrolled in a district school immediately preceding the internment or military service and ~~he/she~~did not receive a diploma because ~~his/her~~their education was interrupted due to the internment or military service. ~~A deceased in those wars~~

Deceased former students who ~~satisfies~~satisfy these conditions may be granted a retroactive diploma to be received by ~~his/her~~their next of kin. ~~(Education Code 51430)~~

~~In addition, the district may grant a diploma to a veteran~~3. Veterans who entered the military service of the United States while ~~he/she was a district student~~in grade 12 and who had satisfactorily completed the first half of the work required for grade 12. ~~(Education Code 51440)~~ in a district school

Honorary Diplomas

Note: The following optional section reflects the Board's authority to confer honorary high school diplomas pursuant to Education Code 51225.5 and may be revised to reflect district practice. As amended by AB 2109 (Ch. 167, Statutes of 2018), Education Code 51225.5 authorizes the Board to grant an honorary diploma to a terminally ill student, as provided in item #2 below.

The Board may grant honorary high school diplomas to: (Education Code 51225.5)

1. An international exchange student who has not completed the course of study ordinarily required for graduation, and who is returning to the home country following the completion of one academic school year in the district
(cf. 6145.6 - International Exchange)
2. A student who is terminally ill

The honorary diploma shall be clearly distinguishable from the regular diploma of graduation awarded by the district. (Education Code 51225.5)

*Legal Reference:*EDUCATION CODE

47612 Enrollment in charter school

48200 Compulsory attendance

48204.4 Parents/guardians departing California against their will

48412 Certificate of proficiency

48430 Continuation education schools and classes

48645.5 Acceptance of coursework

48980 Required notification at beginning of term

49701 Interstate Compact on Educational Opportunity for Military Children

51224 Skills and knowledge required for adult life

51224.5 Algebra instruction

51225.1 Exemption from district graduation requirements

51225.2 Pupil in foster care defined; acceptance of coursework, credits, retaking of course

51225.3 High school graduation

51225.35 Mathematics course requirements; computer science

51225.36 Instruction in sexual harassment and violence; districts that require health education for graduation

51225.5 Honorary diplomas; ~~foreign exchange students~~

51225.6 Compression-only cardiopulmonary resuscitation

51228 Graduation requirements

51240-51246 Exemptions from requirements

51250-51251 Assistance to military dependents

51410-51413 Diplomas

51420-51427 High school equivalency certificates

51430 Retroactive high school diplomas

51440 Retroactive high school diplomas

51450-51455 Golden State Seal Merit Diploma

51745 Independent study restrictions

56390-56392 Recognition for educational achievement, special education

66204 Certification of high school courses as meeting university admissions criteria

67386 Student safety; affirmative consent standard

CODE OF REGULATIONS, TITLE 5

1600-1651 Graduation of students from grade 12 and credit toward graduation

4600-4687 Uniform complaint procedures

COURT DECISIONSO'Connell v. Superior Court (Valenzuela), (2006) 141 Cal.App.4th 1452*Management Resources:*WEB SITESCSBA: <http://www.csba.org>California Department of Education, High School: <http://www.cde.ca.gov/ci/gs/hs>

University of California, List of Approved a-g Courses:

<http://www.universityofcalifornia.edu/admissions/freshman/requirements>SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

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Sierra County/Sierra-Plumas Joint USD

Administrative Regulation

Instruction
AR 6183

HOME AND HOSPITAL INSTRUCTION

A student with a temporary disability which makes school attendance impossible or inadvisable shall be entitled to receive individual instruction ~~in the student's~~ home or in a hospital or other residential health facility, excluding state hospitals. ~~This instruction applies to students incurring a physical, mental or emotional disability after which they can reasonably be expected to return to regular day classes or an alternative education program without special intervention. It does not apply to students identified as individuals with exceptional needs pursuant to Education Code 56026.~~ (Education Code 48206.3)

(cf. 5112.2 - Exclusions from Attendance)

Temporary disability means a physical, mental, or emotional disability incurred while a student is enrolled in regular day classes or an alternative education program, and after which the student can reasonably be expected to return to regular day classes or the alternative education program in which the student is enrolled. Temporary disability does not include a disability that would qualify a student for special education pursuant to Education Code 56026. (Education Code 48206.3)

(cf. 5141.22 - Infectious Diseases)

(cf. 6158 - Independent Study)

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

Note: Education Code 48206.3, as amended by AB 2109 (Ch. 167, Statutes of 2018), requires the district to notify parents/guardians of the availability of individual instruction for students with a temporary disability and to include in that notification information regarding student eligibility for, and the duration of, individual instruction.

At the beginning of the school year, the Superintendent or designee shall notify parents/guardians of district students regarding: (Education Code 48206.3, 48208, 48980)

1. The availability of individual instruction for any student with a temporary disability, including information regarding student eligibility for, and the duration of, individual instruction
2. The rights and responsibilities of parents/guardians of any student with a temporary disability pursuant to Education Code 48207 and 48208
(cf. 5145.6 - Parental Notifications)

Note: Pursuant to Education Code 48208, it is the primary responsibility of parents/guardians to notify the district when their child is in a qualifying hospital. The following paragraph expands this requirement to include notification when a temporarily disabled student needs instruction at home.

Parents/guardians shall notify the principal or designee when their child is temporarily disabled and needs individual instruction at home or in a hospital or other residential health facility.

Determination of Student Eligibility

Note: Education Code 48208 specifies that the district must make a determination regarding a student's eligibility for individual instruction within five working days of receiving notification of the student's presence in a qualifying hospital. Although the law does not establish a time period for determining a student's eligibility for individual instruction at home, the following paragraph uses the five-day time period for determining eligibility for home instruction and may be revised to reflect district practice.

Not later than five working days after receiving notification from a parent/guardian that a student has a temporary disability, the Superintendent or designee shall determine whether the student will be able to receive individual instruction at home or in a hospital or residential health facility. (Education Code 48208)

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

The Superintendent or designee may require verification through any reasonable means that the student is temporarily disabled and needs individual instruction.

Provision of Individual Instruction

Note: Education Code 48208 requires that individual instruction in a hospital or residential health facility begin no later than five working days after determining a student's eligibility. As added by AB 2109, Education Code 48207.5 establishes the same time limit for providing instruction in a student's home.

Individual instruction at a student's home or in a hospital or other residential health facility shall begin no later than five working days after the Superintendent or designee makes the determination that the student is eligible to receive individual instruction. (Education Code 48207.5, 48208)

The district shall be responsible for providing individual instruction to any temporarily disabled student who is in a hospital or other residential health facility located within district boundaries, whether or not the student is enrolled in the district. If the student is enrolled in another district, the Superintendent or designee may enter into an agreement to have the student's district of residence provide the individual instruction. The Superintendent or designee may also enter into an agreement to provide individual instruction to a district student who is in a hospital or other residential health facility located within the boundaries of another district. (Education Code 48208)

(cf. 5111.1 - District Residency)

Whenever the district provides individual instruction to a non-district student who is in a hospital or other residential health facility located within district boundaries, the Superintendent or designee shall, within five working days of the beginning of the individual instruction, provide written notification to the student's district of residence that, effective on the date on which individual instruction began, the district of residence may not count the student for purposes of computing that district's average daily attendance. (Education Code 48208)

Note: Pursuant to Education Code 48207.3, as added by AB 2109, students receiving individual instruction in a hospital or residential health facility for a partial week remain eligible to attend school on days when they are not at the hospital. Pursuant to Education Code 48207, as amended by AB 2109, for apportionment purposes each district may count the student's attendance for only those days it provides instruction to the student.

A student receiving individual instruction in a hospital or residential health facility for a partial week shall be entitled to attend school or receive individual instruction at home on days in which the student is not receiving individual instruction in the hospital or other residential health facility, if the student is well enough to do so. (Education Code 48207.3)

Home or hospital instruction shall be provided only by teachers with valid California teaching credentials who consent to the assignment. (Education Code 44865)

(cf. 4112.2 - Certification)

(cf. 4113 - Assignment)

~~The district shall offer at least one hour of instruction for every day of instruction offered by the district in the regular education program. No student shall be credited with more than five days of attendance per calendar week or credited with more than the total number of calendar days that regular classes are offered by the district in any fiscal year. (Education Code 48200, 48206.3)~~

Note: The following **optional** paragraph may be revised to reflect district practice. State law does not prescribe the content of home and hospital instruction, but the California Department of Education's web site states that the goal of the program is to maintain the student's former level of performance while recovering.

Insofar as possible, the teacher providing home or hospital instruction shall consult with the student's current classroom teacher(s) so as to provide a continuity of instruction that enables the student to stay abreast with the regular school program.

~~The Superintendent or designee may require verification through any reasonable means that the student requires home instruction. In addition, this verification shall also state that the disabling condition will not expose the teacher to a contagious disease that can be transmitted through casual contact. Home or hospital instruction shall not be denied to students with Hepatitis B, herpes or HIV/AIDS, as long as the home or hospital practices current preventive protocol as determined by the U.S. Centers for Disease Control.~~

~~*(cf. 4119.42/4219.42/4319.42 - Exposure Control Plan for Bloodborne Pathogens)*~~

~~*(cf. 4119.43/4219.43/4319.43 - Universal Precautions)*~~

~~*(cf. 5112.2 - Exclusions from Attendance)*~~

~~*(cf. 5141.22 - Infectious Diseases)*~~

Note: Education Code 48240, as amended by AB 2109, adds the following responsibility of the district's supervisor of attendance.

The district's attendance supervisor shall ensure that the absences of any temporarily disabled student receiving individual instruction at home or in a hospital or other residential health facility are excused until the student is able to return to the regular school program. (Education Code 48240)

(cf. 5113 - Absences and Excuses)

(cf. 5113.11 - Attendance Supervision)

Return to School

A student of another district receiving individual instruction who is temporarily disabled and confined to a hospital or health facility within this district shall be eligible to receive well enough to return to school shall be allowed to return to the school that the student attended immediately before receiving individual instruction in this district, if the return occurs during the school year in which the individual instruction was initiated. (Education Code 48207)

~~In such circumstances, it is the responsibility of the parent/guardian to notify the district of the student's presence in a qualifying hospital. (Education Code 48208)~~

~~Upon receiving such notification, the Superintendent or designee shall: (Education Code 48208)~~

~~1. Within five working days of the notification, determine whether the student is able to receive individualized instruction and, if so, when it shall begin. Instruction shall begin no later than five working days after the Superintendent or designee has determined that the student is able to receive individualized instruction.~~

~~2. Within five working days of the beginning of the individualized instruction, the Superintendent or designee shall provide written notification to the district in which the student was previously enrolled stating that the student shall not be counted by that district for purposes of computing average daily attendance, effective the date on which individualized instruction began.~~

~~Alternatively, the Superintendent or designee may enter into an agreement with the district in which the student was previously enrolled to have that district provide the individualized instruction. (Education Code 48208)~~

~~Parental Notifications~~

~~At the beginning of the school year, the Superintendent or designee shall notify parents/guardians that: (Education Code 48208, 48980)~~

~~1. Individual instruction is available for temporarily disabled students as prescribed by Education Code 48206.3.)~~

~~2. If a student becomes temporarily disabled, it is the parent/guardian's responsibility to notify the receiving district of the student's presence in a qualifying hospital.
(cf. 5145.6 - Parental Notifications)~~

Legal Reference:

EDUCATION CODE

44865 Qualifications for home teachers

45031 Home teachers

48200 Minimum school day

48206.3-48208 Students with temporary disabilities; individual instruction

48240 Supervisors of attendance

48980 Parental notifications

51800-51802 Employment of home teachers

56026 Individual with exceptional needs

CODE OF REGULATIONS, TITLE 5

421 Method of verification

423 Prolonged illness

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