

AGENDA FOR THE REGULAR MEETING OF THE
SIERRA COUNTY BOARD OF EDUCATION
September 11, 2012
6:00 pm
Loyalton Middle School, Loyalton, California

This meeting will be available for videoconferencing at Downieville School, Downieville CA.

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, 305 S. Lincoln Street, Sierraville, CA 96126 and, when feasible, attached to the online agenda at <http://www.sierracountyofficeofeducation.org> (Government Code 54957.5)

- A. CALL TO ORDER
- B. ROLL CALL
- C. FLAG SALUTE
- D. APPROVAL OF THE AGENDA
- E. INFORMATION/DISCUSSION ITEMS
 - 1. Correspondence
 - 2. Superintendent's Report
 - a. Employee Recognition - Lennie Garcia
 - b. Summer Institute
 - 3. Business Report
 - a. Board Report-Expenditures by Object 08/01/12 to 8/31/12**
 - b. Letter from California Department of Education**
 - 4. Staff Reports (5 minutes)
 - 5. SPTA Report (5 minutes)
 - 6. Board Members' Report (5 minutes)
 - 7. 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
- F. CONSENT CALENDAR
 - 1. Approval of minutes of the Regular Board meeting held August 14, 2012**
 - 2. Approval of bill warrants for month of August 2012**
 - 3. **BOARD POLICIES AND ADMINISTRATIVE REGULATIONS**
 - a. Approval of Board Policy 3511.1, Integrated Waste Management, new**
 - b. Approval of Administrative Regulation 3511.1, Integrated Waste Management, new**

Sierra County Board of Education
Regular Meeting Agenda
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- c. Approval of Board Policies 4111, 4211, 4311, Recruitment and Selection, revision**
- d. Approval of Administrative Regulation 4112.6, 4212.6 and 4312.6, Personnel Files, revision**
- e. Approval of Board Policies 4112.9, 4212.9 and 4312.9, Employee Notifications**
- f. Approval of DELETION of Administrative Regulations 4112.9, 4212.9 and 4312.9, Employee Notifications**
- g. Approval of Exhibits 4112.9, 4212.9 and 4312.9, Employee Notifications (replaces AR above)**
- h. Approval of Board Policy 5145.3, Nondiscrimination/Harassment, revision**
- i. Approval of Administrative Regulation 6159, Individualized Education Program, revision**
- j. Approval of Board Policy 7214, General Obligation Bonds, revision**
- k. Approval of Administrative Regulation 7214, General Obligation Bonds, revision**
- l. Approval of Exhibit E 1312.4, Williams Uniform Complaint Procedures (Classroom Notice)**

G. ACTION ITEMS

1. New Business

- a. Adoption of Resolution No. 12-005, Fiscal Year End 2011-2012 Budget Revision**
Roll Call Vote
- b. Adoption of Resolution No. 12-006, Gann Limit**
Roll Call Vote
- c. Adoption of Unaudited Actuals for FY 2011-2012**

H. ADVANCED PLANNING

- 1. Next Regular Board Meeting will be held on October 9, 2012, at Downieville School, Downieville, California, at 6:00 pm.
- 2. Suggested Agenda Items
 - a. _____

I. ADJOURNMENT

*** prior month handout
** enclosed
* handout

Stanford J. Hardeman, Superintendent

Balances through August

Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - Gen Fund						
1100	Teachers Salaries	165,966.00	165,966.00	161,111.10	5,111.24	256.34-
1120	Certificated Substitutes	4,833.00	4,833.00			4,833.00
1200	Certificated Pupil Support Ser	59,350.00	59,350.00	57,886.30		1,463.70
1300	Certificated Supervisor Admini	65,192.00	65,192.00	54,326.50	10,865.30	.20
	Total for Object 1000	295,341.00	295,341.00	273,323.90	15,976.54	6,040.56
2100	Instructional Aides' Salaries	108,737.00	108,737.00	104,519.09		4,217.91
2120	Classified Substitutes	1,000.00	1,000.00			1,000.00
2200	Classified Support Salaries	4,888.00	4,888.00	4,887.12	716.30	715.42-
2300	Classified Supervisors' Admini	100,802.00	100,802.00	83,250.00	16,755.00	797.00
2400	Clerical Technical Office Staf	113,746.00	113,746.00	96,340.76	17,356.00	49.24
2900	Other Classified Salaries	6,144.00	6,144.00			6,144.00
	Total for Object 2000	335,317.00	335,317.00	288,996.97	34,827.30	11,492.73
3101	STRS Certificated Positions	24,366.00	24,366.00	22,549.10	1,318.06	498.84
3102	STRS Classified Positions	300.00	300.00	300.00		.00
3202	PERS Classified Positions	50,903.00	50,903.00	41,382.10	6,344.68	3,176.22
3302	QASDI Classified Positions	19,595.00	19,595.00	17,295.37	2,111.96	187.67
3311	Medicare Certificated Position	4,202.00	4,202.00	3,890.90	318.65	7.55-
3312	Medicare Classified Positions	4,639.00	4,639.00	4,095.53	494.81	48.66
3401	Health & Welfare Benefits Cert	75,400.00	75,400.00	72,534.00	3,460.12	594.12-
3402	Health & Welfare Benefits Clas	87,800.00	87,800.00	70,616.70	11,209.46	5,973.84
3501	SUI Certificated	3,249.00	3,249.00	3,006.60	247.01	4.61-
3502	SUI Classified	3,666.00	3,666.00	3,178.85	381.92	105.23
3601	Workers' Compensation Certific	8,448.00	8,448.00	7,812.30	451.16	184.54
3602	Workers' Compensation Classifi	9,338.00	9,338.00	8,324.14	994.57	19.29
3701	OPEB, Allocated Certificated	27,730.00	27,730.00		6,479.22	21,250.78
3802	PERS Reduction Recapture	5,681.00	5,681.00	4,083.00	550.86	1,047.14
	Total for Object 3000	325,317.00	325,317.00	259,068.59	34,362.48	31,885.93
4100	Approved Textbooks Core Curric	532.00	532.00			532.00
4200	Library and Reference Material	4,250.00	4,250.00	153.45	186.12	3,910.43
4300	Materials and Supplies	14,275.00	14,275.00	1,136.03	1,009.61	12,129.36
4320	Custodial Supplies	1,300.00	1,300.00	731.79		568.21
4330	Office Supplies	2,000.00	2,000.00			2,000.00
4350	Vehicle Upkeep	7,000.00	7,000.00	1,800.00	911.59-	6,111.59
	Total for Object 4000	29,357.00	29,357.00	3,821.27	284.14	25,251.59
5100	Subagreements for Services	50,000.00	50,000.00			50,000.00

Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - Gen Fund (continued)						
5200	Travel and Conference	26,031.00	26,031.00	2,737.10	1,814.75	21,479.15
5300	Dues and Membership	16,321.00	16,321.00	2,100.00	6,769.00	7,452.00
5400	Insurance	10,200.00	10,200.00		9,862.00	338.00
5500	Operation Housekeeping Service	10,000.00	10,000.00	1,445.25	33.82	8,520.93
5600	Rentals, Leases, Repairs, Nonc	3,100.00	3,100.00	457.69	114.69	2,527.62
5800	Professional Consulting	9,000.00	9,000.00	7,000.00	600.00	1,400.00
5801	Legal Services	35,000.00	35,000.00			35,000.00
5803	Legal Publications	500.00	500.00	200.00		300.00
5805	Personnel Expense	700.00	700.00	250.00		450.00
5806	Negotiations	2,000.00	2,000.00			2,000.00
5808	Other Services & Fees	1,500.00	1,500.00	1,099.22	99.06	301.72
5810	Contracted Services	196,694.00	196,694.00	79,460.00	29,512.60	87,721.40
5899	SPJUSD to Reimburse			2,214.42	20,049.21	22,263.63
5900	Communications	2,000.00	2,000.00			2,000.00
	Total for Object 5000	363,046.00	363,046.00	96,963.68	68,855.13	197,227.19
7110	County Tuition Inter Dist Agre	133,586.00	133,586.00			133,586.00
7141	Tuition, excess cost etc betwe	99,264.00	99,264.00			99,264.00
7310	Direct Support/Indirect Costs					.00
	Total for Object 7000	232,850.00	232,850.00	.00	.00	232,850.00
	Total for Expense accounts	1,581,228.00	1,581,228.00	922,174.41	154,305.59	504,748.00
	Total for Org 001, Fund 01 and Expense accounts	1,581,228.00	1,581,228.00	922,174.41	154,305.59	504,748.00



CALIFORNIA
DEPARTMENT OF
EDUCATION

TOM TORLAKSON

STATE SUPERINTENDENT OF PUBLIC INSTRUCTION

DRAFT July 25, 2012

Stan Hardeman, Superintendent
Sierra County Office of Education
Sierra Joint Unified School District
P.O. Box 157
Sierraville, CA 96126

Dear Superintendent Hardeman:

Subject: 2012–13 County Office of Education and School District Budgets

Pursuant to California *Education Code (EC)* sections 1622(b) and 42127(j), we have examined your budgets to determine whether they comply with the Criteria and Standards for fiscal stability adopted by the State Board of Education, allow your county office and school district to meet their financial obligations during the fiscal year, and are consistent with a financial plan that will enable them to satisfy their multiyear financial commitments. Based on our review, the county office's July 1 budget meets the above specified criteria and is approved. We are approving the district's July 1 budget with the following cautionary remarks and advice.

Although both the county office and school district project balanced budgets and adequate reserves for the current year, absent budget reductions, the district projects negative ending balances in the subsequent two fiscal years. We note that the district will require significant reductions to its 2013–14 and 2014–15 unrestricted budgets to avoid shortfalls and to continue to maintain a prudent reserve for economic uncertainties. We understand that your discussions include a plan to consolidate schools and reduce staff in 2013–14 and 2014–15. We advise that your discussions should include careful and immediate consideration of all possible means of reducing expenditures, and we emphasize that these reductions should be implemented as soon as practicable to maximize their cumulative multi-year effect.

We will look to the First Interim Report as a timely point to review the ability of the district to meet its financial obligations, and ask that in the meantime you keep us informed of your actions and progress. As you are aware, the State Superintendent of Public Instruction is legally responsible for overseeing the fiscal solvency of county offices and school districts for which the county board of education serves as the governing board, and the California Department of Education may find it necessary to intervene in the district's financial condition at any time during the fiscal year.

Stan Hardeman, Superintendent
DRAFT July 25, 2012
Page 2

We remind you that *EC* sections 1622(e)(3) and 42127(i)(4) specify that a county office of education or a school district selecting the single budget adoption process must, no later than 45 days after the Governor signs the Budget Act, make available for public review any revisions in revenues and expenditures made to its budget to reflect the funding made available by that Budget Act.

We appreciate the submission of your budgets and await your First Interim Reports, which must be filed with our office no later than December 17, 2012. If you have any questions or concerns, please contact our office by phone at 916-322-1770.

Sincerely,

Peggy O'Guin, Administrator
Financial Accountability and Information Services

PWO:mp
Y2012-0203a-46 c

cc: Rose Asquith, Business Manager,

MINUTES OF THE REGULAR MEEETING OF THE
SIERRA COUNTY BOARD OF EDUCATION
August 14, 2012
Loyalton Middle School, Room 4, Loyalton, California

A. CALL TO ORDER

President ALLEN WRIGHT called the meeting to order at 6 pm.

B. ROLL CALL

PRESENT: Mr. Allen Wright, President
Ms. Sharon Dryden, Vice President
Mr. Mike Moore, Member
Mr. Todd York, Member

ABSENT: None

VACANT: One

STAFF: Mr. Stan Hardeman, Superintendent
Ms. Rose Asquith, Business Manager
Ms. Hannah Tomatis, Administrative Assistant
Ms. Marla Stock, Site Administrator
Ms. Marlene Mongolo/Testing/SELPA Director

C. FLAG SALUTE

D. APPROVAL OF THE AGENDA
MSCU/YORK/MOORE

E. BOARD ORGANIZATION

- a. Nomination and appointment of Clerk for the Sierra County Board of Education
DRYDEN nominated TODD YORK as clerk/MOORE seconded the motion. Motion passed
unanimously.

E. INFORMATION/DISCUSSION ITEMS

1. CORRESPONDENCE

2. SUPERINTENDENT'S REPORT

1. Superintendent's Report
 - a. Employee Recognition – Marla Stock
 - b. Heidi Bethke, 2012-2013 Response to Intervention Coordinator, Loyalton High School
 - c. Secure Rural Schools – Renewed for one year. Approximate estimated funding:
County: \$70,000; District: \$557,000
 - d. 2012-2013 Declaration of Need for Fully Qualified Educators
 - e. Adjourn to Loyalton High School Site, (700 Fourth St., Loyalton, CA) - Walk
Through. The trustees returned at 6:43 pm.

- f. The Board viewed the internet wiring at the Loyalton High School. They will inspect the roof at a later date.

3. BUSINESS REPORT

Ms. Asquith presented the Board Report-Expenditures by Object 07/01/11 to 7/31/12. There were no comments or questions.

4. STAFF REPORT

5. SPTA REPORT

6. BOARD MEMBER'S REPORT

Letter of resignation from Jeff Bosworth acknowledged.

7. PUBLIC COMMENT

President WRIGHT opened the meeting for public comment at 6:45 pm.

Question: What is Escape Technology? Ms. Asquith responded that it is a private industry that builds financial software for schools. Placer County hosts the server for Escape, therefore making it more secure.

President WRIGHT closed the meeting for public comment at 6:48 pm.

F. CONSENT CALENDAR

The following items were included in the consent calendar:

1. Approval of minutes of the Regular Board meeting held July 10, 2012
2. Approval of bill warrants for month of July 2012
3. BOARD POLICIES AND ADMINISTRATIVE REGULATIONS
 - a. Board Policy 4312.1, Contracts, Personnel, revision
 - b. Board Policy 5126, Awards for Achievement, Students, revision
 - c. Administrative Regulation 5126, Awards for Achievement, Students, revision
 - d. Board Policy 5141.6, Student Health Services, revision
 - e. Board Policy 5145.7, Sexual Harassment, Students, revision
 - f. Administrative Regulation 5145.7, Sexual Harassment, Students, revision
 - g. Board Policy 6178.1, Work Experience Education, revision
 - h. Administrative Regulation 6178.1, Work-Based Learning, revision
 - i. Board Policy 7110, Facilities Master Plan, revisionMSCU/YORK/DRYDEN

G. ACTION ITEMS

1. NEW BUSINESS

- a. Adoption of Resolution No. 12-003, Fiscal Year End 2011-2012 Budget Revision

MSCU/MOORE/YORK

ROLL CALL VOTE

DRYDEN: AYE

MOORE: AYE

WRIGHT: AYE

YORK: AYE

- b. Adoption of Resolution No. 12-004, To Support Propositions 30 and 38

MSCU/MOORE/DRYDEN

MOORE referred to the board policy stating to support everything that would benefit our schools. He continued to describe the shortfall of 5.5 billion and the 5% that will come from school districts if one of the resolutions doesn't pass. Since 2008, schools have suffered 28 billion dollars in cuts. California is 47th in the nation per pupil funding. We will take a hit of \$472 per student.

DRYDEN expressed concern that there may not be a guaranteed return for the schools.

She asked if the Board should respond to CSBA as to the results and reasons of the vote?

WRIGHT: Anyone who wants to write a letter in regards to this discussion, please send it to him and it will be forwarded to the California School Boards Association.

ROLL CALL VOTE:

MOORE-YES

WRIGHT-YES

DRYDEN -NO

YORK -NO

Motion Fails

- c. Approval of Academic Strategic Plan

MSCU/MOORE/YORK

H. ADVANCED PLANNING

The next regular meeting of the Board will be held on Tuesday, September 11, 2012, at Loyalton Middle School, Loyalton, California at 6:00 pm.

Suggested Agenda Items

- a. Unaudited Actuals.

I. ADJOURNMENT

MSCU/YORK/MOORE

Adjourned at 7:04 pm.

Todd York, Clerk

Stanford J. Hardeman, Superintendent

Checks Dated 08/01/2012 through 08/31/2012

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
00013537	08/07/2012	CCSESA	01-5300		1,100.00
00013538	08/07/2012	LIBERTY UTILITIES	01-5500		54.75
00013539	08/07/2012	ASSOCIATION OF LOW WEALTH SCHOOLS	01-5300		200.00
00013540	08/07/2012	PITNEY BOWES, INC.	01-5600	9.37	
			01-5899	28.13	37.50
00013541	08/07/2012	SIERRA VALLEY HOME CENTER	01-4300		163.40
00013542	08/07/2012	TRI COUNTY SCHOOLS INSURANCE GROUP	01-9535	3,201.00	
			76-9576	11,223.10	14,424.10
00013543	08/07/2012	VOYAGER	01-5899		30.50
00013544	08/07/2012	ALLEN WRIGHT	01-5200		59.68
00013545	08/15/2012	CASBO	01-5300		619.00
00013546	08/15/2012	SELPA ADMIN ASSOC C/O SAN LUIS OBISPO SELPA	01-5300		600.00
00013547	08/15/2012	SIERRA COUNTY OFFICE OF EDUCATION	01-5808		100.78
00013548	08/15/2012	SIERRA VALLEY HOME CENTER	01-4300		34.21
00013549	08/15/2012	U.S. BANK	01-5200		20.00
00013550	08/29/2012	ALPINE FIRE SERVICES, INC. SALES AND SERVICE	01-5600	119.56	
			01-5899	102.34	221.90
00013551	08/29/2012	ROSE ASQUITH	01-5200	25.65	
			01-5899	76.95	102.60
00013552	08/29/2012	CARMICHAEL FLOOR CO.	01-5810		5,912.60
00013553	08/29/2012	SCHOOL SPECIALTY	01-4300		110.83
00013554	08/29/2012	OFFICE DEPOT	01-4300		835.34
00013555	08/29/2012	OLIVER WORLDCLASS LABS	01-5810		2,700.00
00013556	08/29/2012	PCI EDUCATIONAL PUBLISHING	01-4200		186.12
00013557	08/29/2012	POSITIVE ACTION, INC.	01-5200		929.00
00013558	08/29/2012	STAPLES, INC.	01-4300		71.85
00013559	08/29/2012	TRI COUNTY SCHOOLS INSURANCE GROUP	01-9535	3,201.00	
			76-9576	11,223.10	14,424.10
00013560	08/29/2012	ALLEN WRIGHT	01-5200		20.82
Total Number of Checks				24	42,959.08

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	County School Service Fund	24	20,512.88
76	Payroll Clearing	2	22,446.20
Total Number of Checks		24	42,959.08
Less Unpaid Sales Tax Liability			.00
Net (Check Amount)			42,959.08

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
Page 1 of 1

Proposed

Sierra County/Sierra-Plumas Joint USD

Board Policy

Integrated Waste Management

BP 3511.1

Business and Noninstructional Operations

Note: The following optional policy may be revised to reflect district practice. Pursuant to Public Resources Code 42630, schools are encouraged to assist cities and counties in meeting the solid waste diversion goals set by Public Resources Code 41780. In addition, pursuant to Public Resources Code 42649.2, as added by AB 341 (Ch. 476, Statutes of 2011), **businesses, including schools, that generate more than four cubic yards of solid waste per week are required to arrange for recycling services in accordance with law.** Useful resources such as specific waste management strategies, available funding sources, and other publications, including resources for developing and implementing integrated education programs that link instruction on integrated waste management and environmental concepts with student action projects at school sites, may be obtained from the California Department of Resources Recycling and Recovery (CalRecycle).

The Governing Board believes that the conservation of natural resources and the protection of the environment are connected to the district's educational mission and are essential to the health and well-being of the community. The Superintendent or designee shall develop and/or implement a cost-effective, integrated waste management program that incorporates the principles of green school operations.

(cf. 0100 - Philosophy)
(cf. 3510 - Green School Operations)
(cf. 3511 - Energy and Water Management)
(cf. 3514 - Environmental Safety)
(cf. 3514.2 - Integrated Pest Management)

The district's program shall include strategies designed to help the district reduce solid and hazardous waste generation, improve efficiency in its use of natural resources, and minimize the impact of such use on the environment. The program shall address all areas of the district's operations, including, but not limited to, procurement, resource utilization, and facilities management practices.

(cf. 3300 - Expenditures and Purchases)
(cf. 3517 - Facilities Inspection)

The Superintendent or designee may collaborate with city, county, and state agencies and other public or private agencies in developing and implementing the district's integrated waste management program.

(cf. 1400 - Relations Between Other Governmental Agencies and the Schools)
(cf. 7131 - Relations with Local Agencies)

The Superintendent or designee shall make every effort to identify funding opportunities for the district's integrated waste management program including applying for available grants or other cost-reduction

incentives.

To the extent that funding permits, the Superintendent or designee shall provide appropriate educational and training opportunities to students and staff regarding the benefits and methods of conserving natural resources and protecting the environment.

(cf. 4131 - Staff Development)
(cf. 4231 - Staff Development)
(cf. 4331 - Staff Development)
(cf. 6142.5 - Environmental Education)
(cf. 6142.93 - Science Instruction)

The Superintendent or designee shall regularly monitor all aspects of the district's integrated waste management program and shall provide an update to the Board on its effectiveness as necessary.

Legal Reference:

EDUCATION CODE

8700-8707 Environmental education

17070.96 Leroy F. Greene School Facilities Act of 1996, consideration of high performance standards

17072.35 New construction grants; use for designs and materials for high performance schools

32370-32376 Recycling paper

33541 Environmental education

PUBLIC RESOURCES CODE

25410-25421 Energy conservation assistance

40050-40063 Waste management; integrated waste management

41780 Waste diversion

42620-42622 Source reduction and recycling programs

42630-42647 School site source reduction and recycling

42649-42649.7 Recycling of commercial solid waste

CODE OF REGULATIONS, TITLE 14

17225.12 Commercial solid waste

Management Resources:

WEB SITES

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

California Department of Resources Recycling and Recovery:

<http://www.calrecycle.ca.gov/ReduceWaste/Schools>

California Division of State Architect: <http://www.dgs.ca.gov/dsa>

California Energy Commission: <http://www.energy.ca.gov>

California Environmental Protection Agency: <http://www.calepa.ca.gov>

U.S. Environmental Protection Agency: <http://www.epa.gov>

Policy

adopted: September 11, 2012

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

Proposed

Sierra County/Sierra-Plumas Joint USD

Administrative Regulation

Integrated Waste Management

AR 3511.1

Business and Noninstructional Operations

For all applicable areas of district operations, the Superintendent or designee shall design an integrated waste management program that minimizes the generation of waste, encourages the recovery and diversion of reusable materials from the waste stream, improves efficiency in the utilization of natural and material resources, and protects the environment. The program shall implement measures and/or practices to:

1. Reduce the consumption of disposable materials, increase the composting of organic materials, and fully utilize all materials prior to disposal

(cf. 3510 - Green School Operations)

2. Recycle materials such as paper, glass, plastic, and aluminum

Any school site or district facility which generates more than four cubic yards of commercial solid waste per week shall take at least one of the following actions: (Public Resources Code 42649.2; 14 CCR 17225.12)

- a. Source separate recyclable materials from solid waste and subscribe to a basic level of recycling service that may include collection, self-hauling, or other arrangement for the pickup of the recyclable materials
 - b. Subscribe to a recycling service that may include mixed waste processing that yields diversion results comparable to source separation
3. Prefer recycled and other environmentally preferable products when procuring materials for use in district schools and buildings or contracting for the construction or modernization of any district building

(cf. 3300 - Expenditures and Purchases)

(cf. 3311 - Bids)

(cf. 3312 - Contracts)

(cf. 7110 - Facilities Master Plan)

4. Work with city, county, or other government agencies to locate markets for the district's reusable and recyclable materials

(cf. 1400 - Relations Between Other Governmental Agencies and the Schools)

(cf. 7131 - Relations with Local Agencies)

5. Minimize the use of nonbiodegradable materials and work with vendors and contractors to use packaging and delivery materials that generate less waste

Policy
adopted: September 11, 2012

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

Proposed

Sierra County/Sierra-Plumas Joint USD

Board Policy

Recruitment And Selection

BP 4111, 4211, 4311

Personnel

Cautionary Notice: As added and amended by SBX3 4 (Ch. 12, Third Extraordinary Session, Statutes of 2009), ABX4 2 (Ch. 2, Fourth Extraordinary Session, Statutes of 2009), and SB 70 (Ch. 7, Statutes of 2011), Education Code 42605 grants districts flexibility in "Tier 3" categorical programs and provides that districts are deemed in compliance with the program and funding requirements for these programs for the 2008-09 through 2014-15 fiscal years. As a result of this flexibility, the district may choose to temporarily suspend certain provisions of the following policy or administrative regulation that reflect those requirements. However, this flexibility does not affect or alter any existing contract or bargaining agreement that the district may have in place. Thus, districts should examine the terms of those contracts and agreements and consult with district legal counsel for additional guidance. Also see BP 2210 - Administrative Discretion Regarding Board Policy.

Note: The following optional policy may be modified to reflect district practice. The Governing Board should ensure that district hiring procedures are designed to eliminate, or at least minimize, the possibility of hiring unsuitable or undesirable individuals to avoid liability for negligent hiring. In C.A. v. William S. Hart Union High School District, the California Supreme Court held that defendant district could be vicariously liable for negligence of its administrators and supervisors in the hiring, retention, and supervision of a counselor who sexually harassed and/or abused a student.

The Governing Board is committed to employing suitable, qualified individuals to carry out the district's mission to provide high-quality education to its students and to ensure the efficient running of district operations.

(cf. 0100 - Goals for the School District)
 (cf. 4000 - Concepts and Roles)
 (cf. 4100 - Certificated Personnel)
 (cf. 4200 - Classified Personnel)
 (cf. 4300 - Administrative and Supervisory Personnel)
 (cf. 9000 - Role of the Board)

The Superintendent shall develop fair, open, and transparent recruitment and selection processes and procedures which ensure that employees are selected based on demonstrated knowledge, skills, and competence and not on any bias, personal preference, or unlawful discrimination.

(cf. 0410 - Nondiscrimination in District Programs and Activities)
 (cf. 4030 - Nondiscrimination in Employment)
 (cf. 4031 - Complaints Concerning Discrimination in Employment)
 (cf. 4032 - Reasonable Accommodation)
 (cf. 4111.2/4211.2/4311.2 - Legal Status Requirement)

When a vacancy occurs, the Superintendent or designee shall review the job description for the position to ensure that it accurately describes the major functions and duties of the position. He/she also shall disseminate job announcements to ensure a wide range of candidates.

The district's selection procedures shall include screening processes, interviews, observations, and recommendations from previous employers as necessary to identify the best possible candidate for a position. The Superintendent or designee may establish an interview committee, as appropriate, to rank candidates and recommend finalists. All discussions and recommendations shall be confidential in accordance with law.

During job interviews, applicants may be asked to describe or demonstrate how they will be able to perform the duties of the job. No inquiry shall be made with regard to any category of discrimination prohibited by state or federal law.

For each position, the Superintendent or designee shall present to the Board one candidate who meets all qualifications established by law and the Board for the position. No person shall be employed by the Board without the recommendation or endorsement of the Superintendent or designee.

(cf. 4112 - Appointment and Conditions of Employment)
 (cf. 4112.2 - Certification)
 (cf. 4112.24 - Teacher Qualifications Under the No Child Left Behind Act)
 (cf. 4212 - Appointment and Conditions of Employment)
 (cf. 4312.1 - Contracts)

Recruitment Incentives for Teachers

Note: The following optional paragraph reflects the purposes of the Teaching as a Priority (TAP) block grant program established by Education Code 44735. The goal of the program is to recruit credentialed teachers for high-priority schools, defined as schools ranking in the bottom half of the Academic Performance Index. The following paragraph may be revised to reflect incentives approved by the Board.

Contingent upon available funding, the Superintendent or designee may provide incentives to recruit credentialed teachers to teach in any district school ranked in the bottom half of the state Academic Performance Index. Such incentives may include, but are not limited to, signing bonuses, improved work conditions, teacher compensation, or housing subsidies. (Education Code 44735)

Legal Reference:

EDUCATION CODE

200-262.4 Prohibition of discrimination
 44066 Limitations on certification requirement
 44259 Teaching credential; exception; designated subjects; minimum requirements
 44735 Incentive grants for recruiting teachers for low-performing schools
 44740-44741 Personnel management assistance teams
 44750 Teacher recruitment resource center
 44830-44831 Employment of certificated persons
 44858 Age or marital status in certificated positions
 44859 Prohibition against certain rules and regulations re residency
 45103-45139 Employment (classified employees)
 49406 Examination for tuberculosis
 52051 Academic Performance Index

GOVERNMENT CODE

815.2 Liability of public entities and public employees
 12900-12996 Fair Employment and Housing Act, including:
 12940-12956 Discrimination prohibited; unlawful practices

UNITED STATES CODE, TITLE 8

1324a Unlawful employment of aliens
 1324b Unfair immigration related practices

UNITED STATES CODE, TITLE 42

2000d-2000d-7 Title VI, Civil Rights Act of 1964
 2000e-2000e-17 Title VII, Civil Rights Act of 1964 as amended
 2000h-2-2000h-6 Title IX, 1972 Education Act Amendments
 12101-12213 Americans with Disabilities Act

CODE OF FEDERAL REGULATIONS, TITLE 28

35.101-35.190 Americans with Disabilities Act

COURT DECISIONS

C.A. v William S. Hart Union High School District et al., (2012) 138 Cal.Rptr.3d 1
 Management Resources:

WEB SITES

California Department of Fair Employment and Housing: <http://www.dfeh.ca.gov>
 Education Job Opportunities Information Network: <http://www.edjoin.org>
 USA: <http://www.calteach.org>
 U.S. Equal Employment Opportunity Commission: <http://www.eeoc.gov>

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

Policy

adopted: April 10, 2007

Revised: September 11, 2012

PROPOSED

Sierra County/Sierra-Plumas Joint USD

Administrative Regulation

Personnel Files

AR 4112.6, 4212.6, 4312.6

Personnel

The Superintendent or designee shall maintain personnel files for all current employees at the district's central office.

The Superintendent or designee shall determine the types of information to be included in personnel files, including, but not limited to, records required by law, and shall process all material to be placed in such files.

Personnel records for current and former employees shall be retained in accordance with 5 CCR 16023.

(cf. 3580 - District Records)

Placement of Material in Personnel Files

Any administrator who places written material or drafts written material for placement in an employee's file shall sign the material and indicate the date of the placement.

When an employee is asked to sign any material that is to be placed in his/her file, he/she shall be informed that the signature only signifies that he/she has read the material and does not necessarily indicate that he/she agrees with its contents.

Any request by an employee to include materials in his/her personnel file must be approved by the Superintendent or designee.

An employee may initiate a written reaction or response to his/her performance evaluation. The response shall be permanently attached to the evaluation and placed in the employee's personnel file.

(cf. 4115 - Evaluation/Supervision)

(cf. 4215 - Evaluation/Supervision)

(cf. 4315 - Evaluation/Supervision)

Derogatory Information

Information of a derogatory nature shall not be entered into an employee's personnel file unless

and until the employee is given notice and an opportunity to review and comment on that information. Such a review shall take place during normal business hours. The employee shall be released from duty for this purpose without a salary reduction. The employee may enter his/her own comments and have them attached to the derogatory statement. (Education Code 44031)

(cf. 1312.1 - Complaints Concerning District Employees)
 (cf. 4112.9 - Employee Notifications)
 (cf. 4117.4 - Dismissal)
 (cf. 4118 - Suspension/Disciplinary Action)
 (cf. 4218 - Dismissal/Suspension/Disciplinary Action)
 (cf. 5141.4 - Child Abuse Prevention and Reporting)

Persons with Authorized Access

Note: Pursuant to Government Code 6254, districts may refuse to disclose personnel records when such disclosure would constitute an unwarranted invasion of personal privacy, although such disclosure is not prohibited. In *Marken v. Santa Monica-Malibu Unified School District*, the court, relying on *Bakersfield City School District v. Superior Ct.*, held that "if a complaint is of a substantial nature and there is reasonable cause to believe the complaint or charge of misconduct is well-founded," then the public's right to know outweighs the employee's right to privacy. The ruling emphasized that balancing the public's right to know with the employee's privacy rights must be determined on a case-by-case basis. Districts should consult legal counsel prior to disclosing an individual's personnel records.

The Superintendent or designee shall maintain the confidentiality of any personnel records which, if inappropriately disclosed, would constitute an unwarranted invasion of the employee's privacy.

Access to an employee's personnel file shall be granted only to the employee, persons authorized by the employee, district personnel, and others with a valid "right to know" or "need to know" who are authorized access by the Superintendent or designee.

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

Individual Governing Board members shall not be allowed to access personnel files, but the Board may request pertinent information from an employee's file in cases of personnel action.

(cf. 9011 - Disclosure of Confidential/Privileged Information)
 (cf. 9321 - Closed Session Purposes and Agendas)
 (cf. 9321.1 - Closed Session Actions and Reports)

Any authorized reviewer shall maintain strict confidence of the contents of a personnel file. Personnel files shall be reviewed and replaced within the shortest time possible. In no case shall a personnel file be left unattended or left unsecured overnight.

File Review by Employee

Any employee wishing to inspect his/her personnel record shall contact the Superintendent or designee.

With the exceptions noted below, all personnel records related to the employee's performance or to any grievance concerning the employee shall be made available for inspection by the employee. Noncredentialed employees shall have access to any numerical scores obtained as a result of written examinations. (Education Code 44031; Labor Code 1198.5)

The Superintendent or designee shall not be required to make available to the employee: (Education Code 44031; Labor Code 1198.5)

1. Records related to the investigation of a possible criminal offense
2. Letters of reference
3. Ratings, reports, or records that were obtained prior to the employee's employment, prepared by identifiable examination committee members, or obtained in connection with a promotional examination

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

(cf. 4112.62/4212.62/4312.62 - Maintenance of Criminal Offender Records)

Note: Education Code 44031 and Labor Code 1198.5 require districts to make the contents of personnel files available to an employee at reasonable intervals and at reasonable times, as specified below. The law does not define the term "reasonable interval" or "reasonable time." If questions arise, districts should consult with legal counsel as appropriate.

Personnel records related to the employee's job performance or to any grievance concerning him/her shall be made available to the employee at reasonable intervals and at reasonable times. The Superintendent or designee shall not be required to make such records available at a time when the employee is required to render services to the district, unless the employee is required to view the file where it is stored. (Education Code 44031; Labor Code 1198.5)

The Superintendent or designee shall do one of the following: (Labor Code 1198.5)

1. Keep a copy of each employee's personnel records at the place where the employee reports to work
2. Make the employee's personnel records available at the place where the employee reports to work within a reasonable period of time following the employee's request
3. Permit the employee to inspect the personnel records at the location where the district stores the personnel records, with no loss of compensation to the employee

The employee may be accompanied by a representative of his/her choice while reviewing his/her personnel records.

Inspection shall take place in the presence of the Superintendent or designee. The Superintendent or designee shall keep a record of the date and time the file was reviewed and the name and title of the person(s) present during the review.

In no instance shall any material be removed from the records. Requests for copies of material in a personnel record must be made in writing.

Legal Reference:

EDUCATION CODE

35253 Regulations to destroy records

44031 Personnel file contents and inspection

44663 Performance appraisals and related materials

GOVERNMENT CODE

3305-3306.5 District police officers; personnel files

6250-6270 California Public Records Act, especially:

6254 Exemption for personnel records if invasion of personal privacy

6254.3 Disclosure of home address and phone number

LABOR CODE

1198.5 Inspection of personnel files

PENAL CODE

11165.14 Report of investigation of child abuse complaint

CODE OF REGULATIONS, TITLE 5

16020-16022 Records, general provisions

16023-16027 Retention of records

COURT DECISIONS

Marken v. Santa Monica-Malibu Unified School District, (2012) 202 Cal.App.4th 1250

Bakersfield City School District v. Superior Ct. (2004) 118 Cal.App.4th 1041

ATTORNEY GENERAL OPINIONS

Cal. Atty. Gen., Indexed Letter, no. IL 75-73 (June 6, 1975)

Regulation

approved: April 10, 2007

Revised: September 11, 2012

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

Proposed

Sierra County/Sierra-Plumas Joint USD

Board Policy

Employee Notifications

BP 4112.9, 4212.9, 4312.9

Personnel

The Governing Board believes that providing clear communications to staff is essential to establishing a professional, positive work environment and enhancing their job performance. The Superintendent or designee shall provide district employees all notifications required by law and any other notifications he/she believes will promote staff knowledge of the district's policies, programs, activities, and operations.

When required by law, Board policy, or administrative regulation, district employees shall be asked to sign an acknowledgment indicating receipt of the notification. Such acknowledgments shall be retained in each employee's personnel file.

(cf. 3580 - District Records)

(cf. 4112.6/4212.6/4312.6 - Personnel Files)

Legal Reference:

EDUCATION CODE

- 231.5 Sexual harassment policy
- 17612 Notification of pesticide use
- 22455.5 STRS information to potential members
- 22461 Postretirement compensation limitation
- 35031 Nonreelection of superintendent, assistant superintendent, or manager of classified services
- 35171 Notice of regulations pertaining to certificated employee evaluations
- 37616 Notice of public hearing on year-round schedule
- 44031 Personnel file contents, inspection
- 44663-44664 Evaluation of certificated employees
- 44842 Reemployment notices, certificated employees
- 44896 Transfer of administrator or supervisor to teaching position
- 44916 Written statement of employment status
- 44929.21 Reelection or nonreelection of probationary employee after second year
- 44934 Notice of disciplinary action for cause
- 44938 Notice of unprofessional conduct and opportunity to correct
- 44940.5-44941 Notification of suspension and intent to dismiss
- 44948.3-44948.5 Dismissal of probationary employees
- 44949 Cause, notice and right to hearing
- 44951 Continuation in position unless notified, administrative or supervisory personnel
- 44954 Nonreelection of temporary employees
- 44955 Reduction in number of employees
- 45113 Notification of charges, classified employees
- 45117 Notice of layoff, classified employees
- 45169 Employee salary data, classified employees
- 45192 Industrial and accident leave
- 45195 Additional leave

46162 Notice of public hearing on block schedule
49079 Notification to teacher; student who has engaged in acts re: grounds suspension or expulsion
GOVERNMENT CODE
1126 Incompatible activities of employees
3100-3109 Oath or affirmation of allegiance
8355 Certification of drug-free workplace, including notification
12950 Sexual harassment
54957 Complaints against employees; right to open session
54963 Unauthorized disclosure of confidential information
HEALTH AND SAFETY CODE
104420 Tobacco-free schools
120875 Information on AIDS, AIDS-related conditions, and hepatitis B
120880 Notification to employees re AIDS, AIDS-related conditions, and hepatitis B
LABOR CODE
2800.2 Notification of availability of continuation health coverage
3550-3553 Notifications re: workers' compensation benefits
5401 Workers' compensation; claim form and notice of potential eligibility
PENAL CODE
11165.7 Child Abuse and Neglect Reporting Act; notification requirement
11166.5 Employment; statement of knowledge of duty to report child abuse or neglect
UNEMPLOYMENT INSURANCE CODE
2613 Disability insurance; notice of rights and benefits
CODE OF REGULATIONS, TITLE 2
7288.0 Sexual harassment training, provision of district policy
CODE OF REGULATIONS, TITLE 5
4622 Uniform complaint procedures
80303 Reports of change in employment status, alleged misconduct
CODE OF REGULATIONS, TITLE 8
3204 Employees exposed to bloodborne pathogens, access to exposure and medical records
5193 California bloodborne pathogens standard
UNITED STATES CODE, TITLE 38
4344 Uniformed Services Employment and Reemployment Rights Act, notice requirement
UNITED STATES CODE, TITLE 41
8101-8106 Drug-Free Workplace Act
CODE OF FEDERAL REGULATIONS, TITLE 29
825.300 Family and Medical Leave Act; notice requirement
CODE OF FEDERAL REGULATIONS, TITLE 34
104.8 Nondiscrimination
106.9 Dissemination of policy, nondiscrimination on basis of sex
CODE OF FEDERAL REGULATIONS, TITLE 40
763.84 Asbestos inspections, response actions and post-response actions
763.93 Asbestos management plans
CODE OF FEDERAL REGULATIONS, TITLE 49
382.601 Controlled substance and alcohol use and testing notifications

Policy
adopted: September 11, 2012

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

Proposed Deletion: Replaced with E 4112.9

Sierra County/Sierra-Plumas Joint USD

Administrative Regulation

Employee Notifications

AR 4112.9, 4212.9, 4312.9

Personnel

The district shall provide employees with the following notifications and shall obtain signed acknowledgments that the notifications were received when so required by law or by district policy or regulations.

Acknowledgments Required by Law

1. Legal obligation to report known or suspected instances of child abuse
(cf. 5141.4 - Child Abuse Prevention and Reporting)
2. Oath or affirmation of allegiance required of public employees
(cf. 4112.3/4212.3/4312.3 - Oath or Affirmation)
3. Hepatitis B vaccine declination
(cf. 4119.42/4219.42/4319.42 - Exposure Control Plan for Bloodborne Pathogens)
4. The district's school bus driver drug and alcohol testing policy, regulations and related information
(cf. 4112.42/4212.42/4312.42 - Drug and Alcohol Testing for School Bus Drivers)
5. Notice of release from position requiring an administrative or supervisory credential
(cf. 4313.2 - Promotion/Demotion/Reassignment)
6. The classified employee's class specification, salary data, assignment or work location, duty hours and prescribed workweek
(cf. 4212 - Appointment and Conditions of Employment)
7. Information about certificated employee membership in the State Teachers' Retirement System

Acknowledgments Not Required by Law

1. The district's drug- and alcohol-free workplace

(cf. 4020 - Drug and Alcohol-Free Workplace)

2. The district's nonsmoking policy

(cf. 3513.3 - Tobacco-Free Schools)

3. Prohibition of sexual harassment

(cf. 4119.11/4219.11/4319.11 - Sexual Harassment)

4. The certificated employee's employment status and salary

(cf. 4112.1 - Contracts)

5. State disability insurance rights and benefits

(cf. 4154/4254/4354 - Health and Welfare Benefits)

6. Certificated employee evaluations

(cf. 4115 - Evaluation/Supervision)

(cf. 4315 - Evaluation/Supervision)

7. Requirements and information pertinent to emergency teaching or specialist permit applicants

(cf. 4112.2 - Certification)

8. Notice of layoff

(cf. 4117.3 - Personnel Reduction)

(cf. 4217.3 - Layoff/Rehire)

(cf. 4317.3 - Personnel Reduction)

9. Derogatory information to be placed in personnel file

(cf. 4112.6/4212.6/4312.6 - Personnel Files)

10. Exhaustion of classified employee's paid leave

(cf. 4261.1 - Personal Illness/Injury Leave)

(cf. 4261.11 - Industrial Accident/Illness Leave)

11. Notice of charges related to disciplinary action

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

12. Notice of intention to dismiss

(cf. 4118 - Suspension/Disciplinary Action)

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

13. Students whose actions could constitute grounds for suspension or expulsion, except for possession or use of tobacco

(cf. 4158/4258/4358 - Employee Security)

Legal Reference:

EDUCATION CODE

231.5 Sexual harassment policy

22455.5 STRS information to potential members

22515 Irrevocable election to join STRS

44031 Personnel file contents, inspection

44663 Evaluation and assessment; copy to certificated employee

44916 Written statement of employment status

44940.5-44941 Notification of suspension and intent to dismiss

44949 Cause, notice and right to hearing

44951 Continuation in position unless notified

44955 Reduction in number of employees

45113 Notification of charges

45117 Notice of layoff

45169 Employee salary data

45192 Industrial and accident leave

45195 Additional leave

49079 Notification to teacher

GOVERNMENT CODE

3100-3109 Oath or affirmation of allegiance

8355 Certification of drug-free workplace, including notification

PENAL CODE

11166.5 Employment statement of knowledge of duty to report

UNEMPLOYMENT INSURANCE CODE

2613 Notice of rights and benefits

CODE OF REGULATIONS, TITLE 5

80026.1 Information to applicants

CODE OF REGULATIONS, TITLE 8

5193 California bloodborne pathogens standard

CODE OF FEDERAL REGULATIONS, TITLE 49

382.601 Controlled substance and alcohol use and testing notifications

Regulation SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
approved: April 10, 2007 Sierraville, California

CSBA Sample

Exhibit

Employee Notifications

E 4112.9

Personnel

Note: The following exhibit lists notices which the law requires be provided to employees. Unless otherwise indicated, code numbers below refer to Education Code sections.

I. To All Employees

When/Whom to Notify: At the beginning of school year or upon employment
 Legal Code: Education Code 231.5, Government Code 12950, 2 CCR 7288.0
 Board Policy/Administrative Regulation #: AR 4119.11/4219.11/4319.11
 Subject: The district's policy on sexual harassment, legal remedies, complaints

When/Whom to Notify: Annually to all employees
 Legal Code: Education Code 17612
 Board Policy/Administrative Regulation #: AR 3514.2
 Subject: Use of pesticide product, active ingredients, Internet address to access information

When/Whom to Notify: To all employees, prior to
 Legal Code: Education Code 37616
 Board Policy/Administrative Regulation #: AR 6112
 Subject: Public hearing on year-round implementing year-round program schedule

When/Whom to Notify: To all employees, prior to
 Legal Code: Education Code 46162
 Board Policy/Administrative Regulation #: AR 6112
 Subject: Public hearing on block implementing block schedule schedule

When/Whom to Notify: To all employees
 Legal Code: Government Code 1126
 Board Policy/Administrative Regulation #: BP 4136/4236/4336
 Subject: Prohibition of activities that are inconsistent, incompatible, in conflict with, or inimical to duties; discipline; appeal

When/Whom to Notify: Prior to beginning employment
 Legal Code: Government Code 3102
 Board Policy/Administrative Regulation #: AR 4112.3/4212.3/4312.3
 Subject: Oath or affirmation of allegiance required of public employees

When/Whom to Notify: To all employees

Legal Code: Government Code 8355; 41 USC 8102

Board Policy/Administrative Regulation #: BP 4020, BP 4159/4259/4359

Subject: District's drug- and alcohol-free workplace; actions that will be taken if violated; available employee assistance programs

When/Whom to Notify: To all employees, if the district receives Tobacco-Use Prevention Education funds

Legal Code: Health and Safety Code 104420

Board Policy/Administrative Regulation #: AR 3513.3

Subject: District's tobacco-free schools policy and enforcement procedures

When/Whom to Notify: Annually to all employees

Legal Code: Health and Safety Code 120875, 120880

Board Policy/Administrative Regulation #: AR 4119.43/4219.43/4319.43

Subject: AIDS and hepatitis B, methods to prevent exposure

When/Whom to Notify: To covered employees and former employees

Legal Code: Labor Cod e2800.2

Board Policy/Administrative Regulation #: AR 4154/4254/4354

Subject: Availability of COBRA/Cal-COBRA continuation and conversion coverage; statement encouraging careful examination of options before declining coverage

When/Whom to Notify: Upon employment or by end of first pay period

Legal Code: Labor Code 3551

Board Policy/Administrative Regulation #: BP 4157.1/4257.1/ 4357.1

Subject: Workers' compensation benefits, how to obtain medical care, role of primary physician, form for reporting personal physician/chiropractor

When/Whom to Notify: Prior to beginning employment

Legal Code: Penal Code 11165.7, 11166.5

Board Policy/Administrative Regulation #: AR 5141.4

Subject: Status as a mandated reporter of child abuse, reporting obligations, confidentiality rights, copy of law

When/Whom to Notify: Upon employment, and when employee goes on leave for specified reasons

Legal Code: Unemployment Insurance Code 2613

Board Policy/Administrative Regulation #: AR 4154/4254/4354

Subject: Disability insurance rights and benefits

When/Whom to Notify: Annually to all employees

Legal Code: 5 CCR 4622

Board Policy/Administrative Regulation #: AR 1312.3

Subject: Uniform complaint procedures, available appeals, civil law remedies, identity of coordinator

When/Whom to Notify: To all employees via employee handbook, or to each new employee

Legal Code: 29 CFR 825.300

Board Policy/Administrative Regulation #: AR 4161.8/4261.8/4361.8

Subject: Benefits through Family and Medical Leave Act

When/Whom to Notify: To all employees and job applicants

Legal Code: 34 CFR 104.8, 106.

Board Policy/Administrative Regulation #: BP 0410, BP 4030

Subject: District's policy on nondiscrimination and related complaint procedures

When/Whom to Notify: Annually to all employees

Legal Code: 40 CFR 763.84, 763.93

Board Policy/Administrative Regulation #: AR3514

Subject: Availability of asbestos management plan; any inspections, response actions or post-response actions planned or in progress

II. To Certificated Employees

When/Whom to Notify: To eligible certificated employees in a timely manner, and to part-time and substitute certificated employees within 30 days of hire

Legal Code: Education Code 22455.5

Board Policy/Administrative Regulation #: AR 4121

Subject: Criteria for membership in retirement system; right to elect membership at any time

When/Whom to Notify: Upon employment of a retired certificated individual

Legal Code: Education Code 22461

Board Policy/Administrative Regulation #: AR 4117.14/4317.14

Subject: Postretirement compensation limitation

When/Whom to Notify: To certificated employees

Legal Code: Education Code 35171

Board Policy/Administrative Regulation #: AR 4115, BP 4315

Subject: District regulations related to performance evaluations

When/Whom to Notify: 30 days before last day of school year for instructional staff, or by June 30 for noninstructional certificated staff, in any year in which employee is evaluated

Legal Code: Education Code 44663

Board Policy/Administrative Regulation #: AR 4115

Subject: Copy of employee's evaluation

When/Whom to Notify: To a certificated employee with unsatisfactory evaluation

Legal Code: Education Code 44664
Board Policy/Administrative Regulation #: AR 4115
Subject: Notice and description of the unsatisfactory performance

When/Whom to Notify: By May 30, if district elects to issue reemployment notices to certificated employees
Legal Code: Education Code 44842
Board Policy/Administrative Regulation #: AR 4112.1
Subject: Request to notify district of intent to remain in service for the following school year; copy of law

When/Whom to Notify: To certificated employees upon employment
Legal Code: Education Code 44916
Board Policy/Administrative Regulation #: AR 4112.1, AR 4121
Subject: Employment status and salary

When/Whom to Notify: To probationary employees in district with ADA of 250 or more, by March 15 of employee's second consecutive year of employment
Legal Code: Education Code 44929.21
Board Policy/Administrative Regulation #: AR 4117.6
Subject: Whether or not employee is reelected for next school year

When/Whom to Notify: When certificated employee is subject to disciplinary action for cause
Legal Code: Education Code 4493
Board Policy/Administrative Regulation #: AR 4117.4, AR 4118
Subject: Notice of charges, procedures, and employee rights; intent to dismiss or suspend 30 days after notice

When/Whom to Notify: To certificated employee charged with unprofessional conduct
Legal Code: Education Code 44938
Board Policy/Administrative Regulation #: AR 4118
Subject: Notice of deficiency and opportunity to correct

When/Whom to Notify: To certificated employee charged with mandatory leave of absence offense, within 10 days of entry of judgment in proceedings
Legal Code: Education Code 44940.5
Board Policy/Administrative Regulation #: AR 4118
Subject: Notice of intent to dismiss 30 days from notice

When/Whom to Notify: To probationary employees 30 days prior to dismissal, or not later than March 15 for second- year probationary employees
Legal Code: Education Code 44948.3
Board Policy/Administrative Regulation #: AR 4117.4
Subject: Reasons for dismissal and opportunity to appeal

When/Whom to Notify: To probationary employees in districts with less than 250 ADA, before notice of nonreelection but no later than March 15, with final notice by May 15

Legal Code: Education Code 44948.5

Board Policy/Administrative Regulation #: AR 4117.4

Subject: Recommendation of nonreelection notice for reason other than personnel reduction; statement of reasons upon request

When/Whom to Notify: By March 15 when necessary to reduce certificated personnel, with final notice by May 15

Legal Code: Education Code 44949, 44955

Board Policy/Administrative Regulation #: BP 4117.3

Subject: Reasons for personnel reduction and employees' right to hearing; final notice of Board decision re: termination

When/Whom to Notify: On or before June 30, to temporary employee who served 75 percent of school year but will be released

Legal Code: Education Code 44954

Board Policy/Administrative Regulation #: BP 4121

Subject: District's decision not to reelect employee for following school year

When/Whom to Notify: To teacher, when student engages in or is reasonably suspected of specified acts

Legal Code: Education Code 49079

Board Policy/Administrative Regulation #: AR 4158/4258/4358

Subject: Student has committed specified act that constitutes ground for suspension or expulsion

When/Whom to Notify: To certificated employee upon change in employment status due to alleged misconduct

Legal Code: 5 CCR 80303

Board Policy/Administrative Regulation #: AR 4117.7

Subject: Contents of state regulation re: report to Commission on Teacher Credentialing

III. To Classified Employees

When/Whom to Notify: To classified employee charged with mandatory leave of absence offense, in merit system district

Legal Code: Education Code 44940.5

Board Policy/Administrative Regulation #: AR 4218

Subject: Notice of intent to dismiss in 30 days

When/Whom to Notify: When classified employee is subject to disciplinary action for cause, in nonmerit district

Legal Code: Education Code 45113

Board Policy/Administrative Regulation #: AR 4218

Subject: Notice of charges, procedures, and employee rights

When/Whom to Notify: To classified employees, at least 45 days prior to layoff, or by April 29 if specially funded program is expiring

Legal Code: Education Code 45117

Board Policy/Administrative Regulation #: AR 4217.3

Subject: Notice of layoff and reemployment rights

When/Whom to Notify: To classified employees upon employment and upon each change in classification

Legal Code: Education Code 45169

Board Policy/Administrative Regulation #: AR 4212

Subject: Employee's class specification, salary data, assignment or work location, duty hours, prescribed workweek

When/Whom to Notify: To classified permanent employee whose leave is exhausted

Legal Code: Education Code 45192, 45195

Board Policy/Administrative Regulation #: AR 4261.1, AR 4261.11

Subject: Exhaustion of leave, opportunity to request additional leave

When/Whom to Notify: To school bus drivers, prior to district drug testing program and thereafter upon employment Legal Code: 49 CFR 382.601

Board Policy/Administrative Regulation #: BP 4112.42/4212.42/4312.42

Subject: Explanation of federal requirements for drug testing program and district's policy

IV. To Administrative/Supervisory Personnel

When/Whom to Notify: To deputy, associate, or assistant superintendent or senior manager of classified service, at least 45 days before expiration of contract

Legal Code: Education Code 35031

Board Policy/Administrative Regulation #: BP 4312.1

Subject: Decision not to reelect or reemploy upon expiration of contract or term

When/Whom to Notify: Upon request by administrative or supervisory employee transferred to teaching position

Legal Code: Education Code 44896

Board Policy/Administrative Regulation #: AR 4313.2

Subject: Statement of the reasons for the release or reassignment

When/Whom to Notify: By March 15 to employee who may be released/reassigned the following school year

Legal Code: Education Code 44951

Board Policy/Administrative Regulation #: AR 4313.2

Subject: Notice that employee may be released or reassigned the following school year

V. To Individual Employees Under Special Circumstances

When/Whom to Notify: Prior to placing derogatory information in personnel file
 Legal Code: Education Code 44031
 Board Policy/Administrative Regulation #: AR 4112.6/4212.6 /4312.6
 Subject: Notice of derogatory information, opportunity to review and comment

When/Whom to Notify: 24 hours before Board meets in closed session to hear complaints or charges against employee
 Legal Code: Government Code 54957
 Board Policy/Administrative Regulation #: BB 9321
 Subject: Employee's right to have complaints/charges heard in open session

When/Whom to Notify: Notice or training to employee with access to confidential information
 Legal Code: Government Code 54963
 Board Policy/Administrative Regulation #: BP 4119.23/4219.23/4319.23
 Subject: Law prohibiting disclosure of confidential information obtained in closed session

When/Whom to Notify: Within one working day of work-related injury or victimization of crime at workplace
 Legal Code: Labor Code 3553, 5401
 Board Policy/Administrative Regulation #: BP 4157.1/4257.1/4357.1
 Subject: Potential eligibility for workers' compensation benefits, claim form

When/Whom to Notify: To any employee with exposure to bloodborne pathogens, upon initial employment and at least annually thereafter
 Legal Code: 8 CCR 3204, 5193
 Board Policy/Administrative Regulation #: AR 4119.42/4219.42/4319.42
 Subject: The existence, location, and availability of exposure and medical records; person responsible for maintaining and providing access to records; right to access records

When/Whom to Notify: To employee eligible for military leave
 Legal Code: 38 USC 4334
 Board Policy/Administrative Regulation #: AR 4161.5/4261.5/4361.5
 Subject: Notice of rights, benefits, and obligations under military leave

When/Whom to Notify: Within five days of employee's request for family care and medical leave
 Legal Code: 29 CFR 825.300
 Board Policy/Administrative Regulation #: AR 4161.8/4261.8/4361.8
 Subject: Whether or not employee is eligible for FMLA leave, rights and obligations; consequences of failure to meet obligations

Proposed

Sierra County/Sierra-Plumas Joint USD

Board Policy

Nondiscrimination/Harassment

BP 5145.3

Students

The Governing Board desires to provide a safe school environment that allows all students equal access and opportunities in the district's academic and other educational support programs, services, and activities. The Board prohibits, at any district school or school activity, unlawful discrimination, harassment, intimidation, and bullying of any student based on the student's actual race, color, ancestry, national origin, ethnic group identification, age, religion, marital or parental status, physical or mental disability, sex, sexual orientation, gender, gender identity, or gender expression; the perception of one or more of such characteristics; or association with a person or group with one or more of these actual or perceived characteristics.

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

(cf. 5131 - Conduct)

(cf. 5131.2 - Bullying)

(cf. 5137 - Positive School Climate)

(cf. 5145.9 - Hate-Motivated Behavior)

(cf. 5146 - Married/Pregnant/Parenting Students)

(cf. 6164.6 - Identification and Education Under Section 504)

Prohibited discrimination, harassment, intimidation, or bullying includes physical, verbal, nonverbal, or written conduct based on one of the categories listed above that is so severe and pervasive that it affects a student's ability to participate in or benefit from an educational program or activity; creates an intimidating, threatening, hostile, or offensive educational environment; has the effect of substantially or unreasonably interfering with a student's academic performance; or otherwise adversely affects a student's educational opportunities.

The Board also prohibits any form of retaliation against any student who files a complaint or report regarding an incident of discrimination, harassment, intimidation, or bullying.

The Superintendent or designee may provide age-appropriate training and information to students, parents/guardians, and employees regarding discrimination, harassment, intimidation, and bullying, including, but not limited to, the district's nondiscrimination policy, what constitutes prohibited behavior, how to report incidents, and to whom such reports should be made.

(cf. 4131 - Staff Development)

(cf. 4231 - Staff Development)

(cf. 4331 - Staff Development)

In providing instruction, guidance, supervision, or other services to district students, employees and

volunteers shall carefully guard against segregating or stereotyping students.

(cf. 1240 - Volunteer Assistance)
 (cf. 6145 - Extracurricular and Cocurricular Activities)
 (cf. 6145.2 - Athletic Competition)
 (cf. 6164.2 - Guidance/Counseling Services)

The principal or designee shall develop a plan to provide students with appropriate accommodations when necessary for their protection from threatened or potentially harassing or discriminatory behavior.

***Note: Policies related to discrimination or harassment must be consistent with First Amendment rights to free speech. Education Code 48950 prohibits a district from subjecting a high school student to disciplinary sanctions solely on the basis of speech or other communication that would be constitutionally protected if engaged in outside of campus. However, Education Code 48950 also specifies that the law does not prohibit discipline for harassment, threats, or intimidation unless constitutionally protected. Whether such speech might be entitled to constitutional protection would be determined on a case-by-case basis, with consideration for the specific words used and the circumstances involved. ***

Students who engage in discrimination, harassment, intimidation, bullying, or retaliation in violation of law, Board policy, or administrative regulation shall be subject to appropriate discipline, up to and including counseling, suspension, and/or expulsion. Any employee who permits or engages in prohibited discrimination, harassment, intimidation, bullying, or retaliation shall be subject to disciplinary action, up to and including dismissal.

(cf. 4118 - Suspension/Disciplinary Action)
 (cf. 4119.21/4219.21/4319.21- Professional Standards)
 (cf. 4218 - Dismissal/Suspension/Disciplinary Action)
 (cf. 5131 - Conduct)
 (cf. 5144 - Discipline)
 (cf. 5144.1 - Suspension and Expulsion/Due Process)
 (cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities))
 (cf. 5145.2 - Freedom of Speech/Expression)

Grievance Procedures

***Note: Education Code 234.1, as amended by AB 9 (Ch. 723, Statutes of 2011), mandates that districts adopt a process for receiving and investigating complaints of discrimination, harassment, intimidation, and bullying based on specified actual or perceived characteristics. Such a process must include (1) a requirement that school personnel who witness an act take immediate steps to intervene when safe to do so, (2) a timeline for investigating and resolving complaints, (3) an appeal process, and (4) translation of forms when required by Education Code 48985.

The following position is designated Coordinator for Nondiscrimination to handle complaints regarding discrimination, harassment, intimidation, or bullying, and to answer inquiries regarding the district's nondiscrimination policies:

Superintendent
 305 S. Lincoln Street
 Sierraville, CA 96126

530-994-1044

(cf. 1312.1 - Complaints Concerning District Employees)
(cf. 1312.3 - Uniform Complaint Procedures)

Any student who feels that he/she has been subjected to discrimination, harassment, intimidation, or bullying should immediately contact the Coordinator, the principal, or any other staff member. In addition, any student who observes any such incident should report the incident to the Coordinator or principal, whether or not the victim files a complaint.

Any school employee who observes an incident of discrimination, harassment, intimidation, or bullying shall report the incident to the Coordinator or principal, whether or not the victim files a complaint.

In addition, the employee shall immediately intervene when safe to do so. (Education Code 234.1)

Upon receiving a complaint of discrimination, harassment, intimidation, or bullying, the Coordinator shall immediately investigate the complaint in accordance with the site-level grievance procedures specified in AR 5145.7 - Sexual Harassment.

(cf. 5145.7 - Sexual Harassment)

Within 30 days of receiving the district's report, the complainant may appeal to the Board if he/she disagrees with the resolution of the complaint. The Board shall make a decision at its next regular meeting and its decision shall be final.

***Note: As part of its responsibility to monitor district compliance with legal requirements concerning discrimination pursuant to Education Code 234.1, the CDE is required to ensure that the district posts its nondiscrimination policies in all schools, offices, staff lounges, and student government meeting rooms. The following paragraph may be revised to specify the means by which the district posts its nondiscrimination policies.

The Superintendent or designee shall ensure that the student handbook clearly describes the district's nondiscrimination policy, procedures for filing a complaint regarding discrimination, harassment, intimidation, or bullying, and the resources that are available to students who feel that they have been the victim of any such behavior. The district's policy shall also be posted on the district web site or any other location that is easily accessible to students.

(cf. 1113 - District and School Web Sites)
(cf. 1114 - District-Sponsored Social Media)
(cf. 6163.4 - Student Use of Technology)

When required pursuant to Education Code 48985, complaint forms shall be translated into the student's primary language.

Legal Reference:

EDUCATION CODE

200-262.4 Prohibition of discrimination
48900.3 Suspension or expulsion for act of hate violence
48900.4 Suspension or expulsion for threats or harassment
48904 Liability of parent/guardian for willful student misconduct
48907 Student exercise of free expression

48950 Freedom of speech
 48985 Translation of notices
 49020-49023 Athletic programs
 51500 Prohibited instruction or activity
 51501 Prohibited means of instruction
 60044 Prohibited instructional materials
 CIVIL CODE
 1714.1 Liability of parents/guardians for willful misconduct of minor
 PENAL CODE
 422.55 Definition of hate crime
 422.6 Crimes, harassment
 CODE OF REGULATIONS, TITLE 5
 4600-4687 Uniform Complaint Procedures
 4900-4965 Nondiscrimination in elementary and secondary education programs
 UNITED STATES CODE, TITLE 20
 1681-1688 Title IX of the Education Amendments of 1972
 UNITED STATES CODE, TITLE 42
 2000d-2000e-17 Title VI and Title VII Civil Rights Act of 1964, as amended
 2000h-2-2000h-6 Title IX of the Civil Rights Act of 1964
 CODE OF FEDERAL REGULATIONS, TITLE 34
 100.3 Prohibition of discrimination on basis of race, color or national origin
 104.7 Designation of responsible employee for Section 504
 106.8 Designation of responsible employee for Title IX
 106.9 Notification of nondiscrimination on basis of sex
 COURT DECISIONS
 Donovan v. Poway Unified School District, (2008) 167 Cal.App.4th 567
 Flores v. Morgan Hill Unified School District, (2003) 324 F.3d 1130

Management Resources:

CSBA PUBLICATIONS

Safe Schools: Strategies for Governing Boards to Ensure Student Success, 2011
 Providing a Safe, Nondiscriminatory School Environment for All Students, Policy Brief, April 2010
 CALIFORNIA DEPARTMENT OF EDUCATION LEGAL ADVISORIES

California Student Safety and Violence Prevention - Laws and Regulations, April 2004

FIRST AMENDMENT CENTER PUBLICATIONS

Public Schools and Sexual Orientation: A First Amendment Framework for Finding Common Ground, 2006

NATIONAL SCHOOL BOARDS ASSOCIATION PUBLICATIONS

Dealing with Legal Matters Surrounding Students' Sexual Orientation and Gender Identity, 2004

U.S. DEPARTMENT OF EDUCATION, OFFICE FOR CIVIL RIGHTS PUBLICATIONS

Dear Colleague Letter: Harassment and Bullying, October 2010

Notice of Non-Discrimination, January 1999

WEB SITES

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

California Department of Education: <http://www.cde.ca.gov> Safe Schools Coalition: <http://www.casafeschools.org>

First Amendment Center: <http://www.firstamendment.org>

National School Boards Association: <http://www.nsba.org>

U.S. Department of Education, Office for Civil Rights: <http://www.ed.gov/about/offices/list/ocr>

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

Sierraville, California

Policy adopted: April 10, 2007

Revised: September 11, 2012

Proposed

Sierra County/Sierra-Plumas Joint USD

Administrative Regulation

Individualized Education Program

AR 6159
Instruction

AR 6159(a)

INDIVIDUALIZED EDUCATION PROGRAM

At the beginning of each school year, the district shall have an individualized education program (IEP) in effect for each student with a disability within district jurisdiction. The IEP shall be a written statement designed by the IEP team to meet the unique educational needs of a student with a disability. (Education Code 56344; 34 CFR 300.323)

Members of the IEP Team

The IEP team for any student with a disability shall include the following members: (Education Code 56341, 56341.5; 20 USC 1414(d)(1); 34 CFR 300.321)

1. One or both of the student's parents/guardians and/or a representative selected by them
2. If the student is or may be participating in the regular education program, at least one of the student's regular education teachers designated by the Superintendent or designee to represent the student's teachers

The regular education teacher shall, to the extent appropriate, participate in the development, review, and revision of the student's IEP, including assisting in the determination of appropriate positive behavioral interventions, supports, and other strategies for the student, and supplementary aids and services, program modifications, and supports for school personnel that will be provided for the student, consistent with 34 CFR 300.320. (Education Code 56341; 20 USC 1414(d)(3)(C); 34 CFR 300.324)

(cf. 6159.4 - Behavioral Interventions for Special Education Students)

3. At least one of the student's special education teachers or, where appropriate, special education providers
4. A representative of the district who is:
 - a. Qualified to provide or supervise the provision of specially designed instruction to meet the unique needs of students with disabilities
 - b. Knowledgeable about the general education curriculum
 - c. Knowledgeable about the availability of district and/or special education local plan area (SELPA) resources

(cf. 0430 - Comprehensive Local Plan for Special Education)

5. An individual who can interpret the instructional implications of assessment results

This individual may already be a member of the team as described in items #2-4 above or in item #6 below.

6. At the discretion of the parent/guardian or the Superintendent or designee, other individuals who have knowledge or special expertise regarding the student, including related services personnel, as appropriate

The determination of whether the individual has knowledge or special expertise regarding the student shall be made by the party who invites the individual to be a member of the IEP team.

7. Whenever appropriate, the student with a disability

In the development, review, or revision of his/her IEP, the student shall be allowed to provide confidential input to any representative of his/her IEP team. (Education Code 56341.5)

8. When the student is suspected of having a specific learning disability, at least one individual who is qualified to conduct individual diagnostic examinations of the student such as a school psychologist, speech language pathologist, or remedial reading teacher

In accordance with 34 CFR 300.310, at least one team member other than the student's regular education teacher shall observe the student's academic performance and behavior in the areas of difficulty in his/her learning environment, including in the regular classroom setting. If the child is younger than five years or not enrolled in school, a team member shall observe the child in an environment appropriate for a child of that age.

In the following circumstances, the Superintendent or designee shall invite other specified individuals to an IEP team meeting:

1. When the student has been placed in a group home by the juvenile court, a representative of the group home shall be invited to attend IEP team meetings. (Education Code 56341.2)
2. Whenever the IEP team is meeting to consider the student's postsecondary goals and the transition services needed to assist him/her in reaching the goals as stated in Education Code 56345(a)(8), the following individuals shall be invited to attend: (34 CFR 300.321)

- a. The student, regardless of his/her age

If the student does not attend the IEP team meeting, the Superintendent or designee shall take other steps to ensure that the student's preferences and interests are considered.

- b. To the extent appropriate, and with the consent of the parent/guardian, a representative of any other agency that is likely to be responsible for providing or paying for the transition services

3. If the student was previously served under the Early Education for Individuals with Exceptional Needs (Education Code 56425-56432) or the California Early Intervention Services Act (Government Code 95000-95004), and upon request of the student's parent/guardian, the Superintendent or designee shall invite the Infant and Toddlers with Disabilities Coordinator or other representative of the early education or early intervention system to the initial IEP team meeting to assist with the smooth transition of services. (Education Code 56341; 20 USC 1414(d)(1)(D); 34 CFR 300.321)

A member of the IEP team shall not be required to attend an IEP team meeting, in whole or in part, if the parent/guardian and the district agree, in writing, that the attendance of the member is not necessary because the member's area of the curriculum or related services is not being modified or discussed at the meeting. Even if the meeting involves a discussion of the IEP team member's area of the curriculum or related service, the member may be excused from the meeting if the parent/guardian, in writing, and the district consent to the excusal after conferring with the member and the member submits to the parent/guardian and team written input into the development of the IEP prior to the meeting. (Education Code 56341; 20 USC 1414(d)(1)(C); 34 CFR 300.321)

Contents of the IEP

The IEP shall include, but not be limited to, all of the following: (Education Code 56043, 56345, 56345.1; 20 USC 1414(d)(1)(A); 34 CFR 300.320)

1. A statement of the present levels of the student's academic achievement and functional performance, including:
 - a. The manner in which the student's disability affects his/her involvement and progress in the general education curriculum (i.e., the same curriculum as for nondisabled students)
 - b. For a preschool child, as appropriate, the manner in which the disability affects his/her participation in appropriate activities
 - c. For a student with a disability who takes alternate assessments aligned to alternate achievement standards, a description of benchmarks or short-term objectives
2. A statement of measurable annual goals, including academic and functional goals, designed to:
 - a. Meet the student's needs that result from his/her disability in order to enable the student to be involved in and progress in the general education curriculum
 - b. Meet each of the student's other educational needs that result from his/her disability
3. A description of the manner in which the student's progress toward meeting the annual goals described in item #2 above will be measured and when the district will provide periodic reports on the progress the student is making toward meeting the annual goals, such as through the use of quarterly or other periodic reports, concurrent with the issuance of report cards
4. A statement of the special education instruction and related services and supplementary aids and services, based on peer-reviewed research to the extent practicable, to be provided to the student or on behalf of the student, and a statement of the program modifications or supports for school personnel that will be provided to enable the student to:

- a. Advance appropriately toward attaining the annual goals
- b. Be involved and make progress in the general education curriculum in accordance with item #1 above and to participate in extracurricular and other nonacademic activities
- c. Be educated and participate with other students with disabilities and nondisabled students in the activities described in the IEP

(cf. 3541.2 - Transportation for Students with Disabilities)

5. An explanation of the extent, if any, to which the student will not participate with nondisabled students in the regular class and in extracurricular and other nonacademic activities described in the IEP
6. A statement of any appropriate individual accommodations necessary to measure the academic achievement and functional performance of the student on state and districtwide assessments

If the IEP team determines that the student shall take an alternate assessment instead of a particular regular state or districtwide assessment, the student's IEP also shall include a statement of the reason that he/she cannot participate in the regular assessment and the reason that the particular alternate assessment selected is appropriate for him/her.

(cf. 6146.4 - Differential Graduation and Competency Standards for Students with Disabilities)

(cf. 6162.51 - Standardized Testing and Reporting Program)

(cf. 6162.52 - High School Exit Examination)

7. The projected date for the beginning of the services and modifications described in item #4 above and the anticipated frequency, location, and duration of those services and modifications
8. Beginning not later than the first IEP to be in effect when the student is 16 years of age, or younger if determined appropriate by the IEP team, and updated annually thereafter, the following:
 - a. Appropriate measurable postsecondary goals based upon age-appropriate transition assessments related to training, education, employment, and where appropriate, independent living skills
 - b. The transition services, including courses of study, needed to assist the student in reaching those goals
9. Beginning at least one year before the student reaches age 18, a statement that the student has been informed of his/her rights, if any, that will transfer to him/her upon reaching age 18, pursuant to Education Code 56041.5

Where appropriate, the IEP shall also include: (Education Code 56345)

1. For a student in grades 7-12, any alternative means and modes necessary for the student to complete the district's prescribed course of study and to meet or exceed proficiency standards required for graduation

(cf. 6146.1 - High School Graduation Requirements)

(cf. 6146.11 - Alternative Credits Toward Graduation)

2. Linguistically appropriate goals, objectives, programs, and services for a student whose native language is not English

(cf. 6174 - Education for English Language Learners)

3. Extended school year services when the IEP team determines, on an individual basis, that the services are necessary for the provision of a free appropriate public education (FAPE)

(cf. 5148.2 - Before/After School Programs)

(cf. 6177 - Summer School)

4. Provision for transition into the regular education program if the student is to be transferred from a special class or center or nonpublic, nonsectarian school into a regular education program in a public school for any part of the school day, including descriptions of activities intended to:
 - a. Integrate the student into the regular education program, including indications of the nature of each activity and the time spent on the activity each day or week
 - b. Support the transition of the student from the special education program into the regular education program

(cf. 6176 - Weekend/Saturday Classes)

(cf. 6178 - Career Technical Education)

(cf. 6181 - Alternative Schools/Programs of Choice)

5. Specialized services, materials, and equipment for a student with low incidence disabilities, consistent with the guidelines pursuant to Education Code 56136

Development of the IEP

Within 30 days of a determination that a student needs special education and related services, the Superintendent or designee shall ensure that a meeting to develop an initial IEP is conducted. (34 CFR 300.323)

Any IEP required as a result of an assessment of a student shall be developed within 60 days from the date of receipt of the parent/guardian's written consent for assessment, unless the parent/guardian agrees, in writing, to an extension. Days between the student's regular school sessions, terms, or vacation of more than five school days shall not be counted. In the case of school vacations, the 60-day time limit shall recommence on the date that the student's school days reconvene. (Education Code 56344)

However, when the IEP is required as a result of an assessment of a student for whom a referral has been made 30 days or less prior to the end of the preceding regular school year, the IEP shall be developed within 30 days after the commencement of the subsequent regular school year. (Education Code 56344)

In developing the IEP, the IEP team shall consider all of the following: (Education Code 56341.1, 56345; 20 USC 1414(d)(3)(A); 34 CFR 300.324)

1. The strengths of the student
2. The concerns of the parents/guardians for enhancing the education of their child

3. The results of the initial or most recent assessment of the student
4. The academic, developmental, and functional needs of the student
5. In the case of a student whose behavior impedes his/her learning or that of others, the use of positive behavioral interventions and supports and other strategies to address that behavior
6. In the case of a student with limited English proficiency, the language needs of the student as such needs relate to the student's IEP
7. In the case of a student who is blind or visually impaired, the need to provide for instruction in Braille and instruction in the use of Braille

However, such instruction need not be included in the IEP if the IEP team determines that instruction in Braille or the use of Braille is not appropriate for the student. This determination shall be based upon an assessment of the student's reading and writing skills, his/her future needs for instruction in Braille or the use of Braille, and other appropriate reading and writing media.

8. The communication needs of the student and, in the case of a student who is deaf or hard of hearing, the student's language and communication needs, opportunities for direct communications with peers and professional personnel in the student's language and communication mode, academic level, and full range of needs, including opportunities for direct instruction in the student's language and communication mode

The team shall also consider the related services and program options that provide the student with an equal opportunity for communication access, as described in Education Code 56345.

9. Whether the student requires assistive technology devices and services

If, in considering the special factors in items #1-9 above, the IEP team determines that the student needs a particular device or service, including an intervention, accommodation, or other program modification, in order to receive FAPE, the team shall include a statement to that effect in the student's IEP. (Education Code 56341.1)

Provision of Special Education and Related Services

The district shall ensure that, as soon as possible following development of the IEP, special education services and related services are made available to the student in accordance with his/her IEP. (Education Code 56344; 34 CFR 300.323)

The Superintendent or designee shall ensure that the student's IEP is accessible to each regular education teacher, special education teacher, related service provider, and any other service provider who is responsible for its implementation. The Superintendent or designee also shall ensure that such teachers and providers are informed of their specific responsibilities related to implementing the IEP and the specific accommodations, modifications, and supports that must be provided to the student in accordance with the IEP. (34 CFR 300.323)

Review and Revision of the IEP

The Superintendent or designee shall ensure that the IEP team reviews the IEP periodically, but at least annually, in order to: (Education Code 56043, 56341.1, 56380; 20 USC 1414(d)(4); 34 CFR 300.324)

1. Determine whether the annual goals for the student are being achieved
2. Revise the IEP, as appropriate, to address:
 - a. Any lack of expected progress toward the annual goals and in the general education curriculum, where appropriate
 - b. The results of any reassessment conducted pursuant to Education Code 56381
 - c. Information about the student provided to or by the parents/guardians regarding review of evaluation data pursuant to 34 CFR 300.305(a)(2) and Education Code 56381(b)
 - d. The student's anticipated needs
 - e. Any other relevant matter
3. Consider the special factors listed in items #5-9 above under "Development of the IEP," when reviewing the IEP of any student with a disability to whom one of those factors may apply

The IEP team shall also meet at any other time upon request by the student's parent/guardian or teacher to review or revise the IEP. (Education Code 56343)

When a parent/guardian requests an IEP team meeting to review the IEP, the team shall meet within 30 days of receiving the parent/guardian's written request, not counting days between the student's regular school sessions or terms or days of school vacation in excess of five school days. If a parent/guardian makes an oral request, the district shall notify the parent/guardian of the need for a written request and the procedure for filing such a request. (Education Code 56043, 56343.5)

A regular education or special education teacher may request a review of the classroom assignment of a student with a disability by submitting a written request to the Superintendent or designee. The Superintendent or designee shall consider the request within 20 days of receiving it, not counting days when school is not in session or, for year-round schools, days when the school is off track. If the review indicates a need for change in the student's placement, instruction, and/or related services, the Superintendent or designee shall convene an IEP team meeting, which shall be held within 30 days of the Superintendent or designee's review, not counting days when school is not in session or days when school is off track, unless the student's parent/guardian consents in writing to an extension of time.

If a participating agency other than the district fails to provide the transition services described in the student's IEP, the team shall reconvene to identify alternative strategies to meet the transition service objectives set out for the student in the IEP. (Education Code 56345.1; 20 USC 1414(d); 34 CFR 300.324)

If a student with a disability residing in a licensed children's institution or foster family home has been placed by the district in a nonpublic, nonsectarian school, the Superintendent or designee shall conduct an annual evaluation as part of the IEP process of whether the placement is the least restrictive environment that is appropriate to meet the student's needs. (Education Code 56157)

(cf. 6159.2 - Nonpublic, Nonsectarian School and Agency Services for Special Education)
(cf. 6173.1 - Education for Foster Youth)

When an IEP calls for a residential placement as a result of a review by an expanded IEP team, the IEP shall include a provision for a review, at least every six months, by the full IEP team of the case progress, the continuing need for out-of-home placement, the extent of compliance with the IEP, and progress toward alleviating the need for out-of-home care. (Education Code 56043)

To the extent possible, the Superintendent or designee shall encourage the consolidation of reassessment meetings and other IEP team meetings for a student. (20 USC 1414(d)(3)(A); 34 CFR 300.324)

When a change is necessary to a student's IEP after the annual IEP team meeting for the school year has been held, the parent/guardian and the Superintendent or designee may agree not to convene an IEP team meeting for the purpose of making the change and instead may develop a written document to amend or modify the student's current IEP. The IEP team shall be informed of any such changes. Upon request, the Superintendent or designee shall provide the parent/guardian with a revised copy of the IEP with the incorporated amendments. (20 USC 1414(d)(3)(D); 34 CFR 300.324)

Audio Recording of IEP Team Meetings

Parents/guardians and the Superintendent or designee shall have the right to audio record the proceedings of IEP team meetings, provided members of the IEP team are notified of this intent at least 24 hours before the meeting. If the Superintendent or designee gives notice of intent to audio record a meeting and the parent/guardian objects or refuses to attend because

the meeting would be audio recorded, the meeting shall not be audio recorded. Parents/guardians also have the right to: (Education Code 56341.1)

1. Inspect and review the audio recordings
2. Request that an audio recording be amended if they believe it contains information that is inaccurate, misleading, or in violation of the student's privacy rights or other rights
3. Challenge, in a hearing, information that the parents/guardians believe is inaccurate, misleading, or in violation of the student's privacy rights or other rights

Parent/Guardian Participation and Other Rights

The Superintendent or designee shall take steps to ensure that one or both of the parents/guardians of the student with a disability are present at each IEP team meeting or are afforded the opportunity to participate. These steps shall include notifying the parents/guardians of the meeting early enough to ensure that they will have the opportunity to attend and scheduling the meeting at a mutually agreed upon time and place. (Education Code 56341.5; 34 CFR 300.322)

The Superintendent or designee shall send parents/guardians notices of IEP team meetings that: (Education Code 56341.5; 34 CFR 300.322)

1. Indicate the purpose, time, and location of the meeting

2. Indicate who will be in attendance at the meeting
3. Inform them of:
 - a. Their right to bring to the meeting other individuals who have knowledge or special expertise about the student, pursuant to Education Code 56341(b)(6)
 - b. The provision of Education Code 56341(i) relating to the participation of the Infant and Toddlers with Disabilities Coordinator at the initial IEP team meeting, if the student was previously served under Early Education for Individuals with Exceptional Needs (Education Code 56425-56432) or the California Early Intervention Services Act (Government Code 95000-95004)

In addition, when the IEP team meeting is to consider the development, review, or revision of the IEP of a student with a disability who is 16 years of age or older, or younger than 16 if deemed appropriate by the IEP team, the Superintendent or designee's notice to the student's parents/guardians shall include the following: (Education Code 56341.5)

1. An indication that a purpose of the meeting will be the consideration of postsecondary goals and transition services for the student pursuant to Education Code 56345.1, 20 USC 1414(d)(1)(A)(i)(VIII), and 34 CFR 300.320(b)
2. An indication that the student is invited to the IEP team meeting
3. Identification of any other agency that will be invited to send a representative

(cf. 5145.6 - Parental Notifications)

At each IEP team meeting convened by the district, the district administrator or specialist on the team shall inform the parent/guardian and student of the federal and state procedural safeguards included in the notice of parental rights provided pursuant to Education Code 56321. (Education Code 56500.1)

(cf. 6159.1 - Procedural Safeguards and Complaints for Special Education)

The parent/guardian shall have the right and opportunity to examine all of his/her child's school records upon request, before any IEP meeting, and in connection with any hearing or resolution session on matters affecting his/her child, including, but not limited to, initial formal assessment, procedural safeguards, and due process. Upon receipt of an oral or written request, the Superintendent or designee shall provide complete copies of the records within five business days. (Education Code 56043, 56504)

(cf. 5125 - Student Records)

The parent/guardian shall have the right to present information to the IEP team in person or through a representative and the right to participate in meetings that relate to eligibility for special education and related services, recommendations, and program planning. (Education Code 56341.1)

If neither parent/guardian can attend the meeting, the Superintendent or designee shall use other methods to ensure parent/guardian participation, including video conferences or individual or conference telephone calls. (Education Code 56341.5; 20 USC 1414(f); 34 CFR 300.322)

An IEP team meeting may be conducted without a parent/guardian in attendance if the Superintendent or designee is unable to convince the parent/guardian that he/she should attend. In such a case, the Superintendent or designee shall maintain a record of the attempts to arrange a mutually agreed upon time and place for the meeting, including: (Education Code 56341.5; 34 CFR 300.322)

1. Detailed records of telephone calls made or attempted and the results of those calls
2. Copies of correspondence sent to the parent/guardian and any responses received
3. Detailed records of visits made to the parent/guardian's home or place of employment and the results of those visits

The Superintendent or designee shall take any action necessary to ensure that the parents/guardians understand the proceedings of the meeting, including arranging for an interpreter for parents/guardians with deafness or whose native language is not English. (Education Code 56341.5; 34 CFR 300.322)

The Superintendent or designee shall give the parents/guardians of a student with a disability a copy of his/her child's IEP at no cost. (Education Code 56341.5; 34 CFR 300.322)

Parent/Guardian Consent for Provision of Special Education and Services

Before providing special education and related services to any student, the Superintendent or designee shall seek to obtain informed consent of the student's parent/guardian pursuant to 20 USC 1414(a)(1). The district shall not provide services by utilizing the due process hearing procedures pursuant to 20 USC 1415(f) if the parent/guardian refuses to consent to the initiation of services. If the parent/guardian does not consent to all of the components of the IEP, then those components to which the parent/guardian has consented shall be implemented so as not to delay providing instruction and services to the student. (Education Code 56346)

If the Superintendent or designee determines that a part of a proposed IEP to which the parent/guardian does not consent is necessary in order to provide the student with FAPE, a due process hearing shall be initiated in accordance with 20 USC 1415(f). While the due process hearing is pending, the student shall remain in the current placement unless the parent/guardian and the Superintendent or designee agree otherwise. (Education Code 56346)

If at any time subsequent to the initial provision of services, the student's parent/guardian, in writing, revokes consent for the continued provision of special education services, the Superintendent or designee shall provide prior written notice within a reasonable time before ceasing to provide services to the student. The Superintendent or designee shall not request a due process hearing or pursue mediation in order to require an agreement or ruling that services be provided to the student. (Education Code 56346; 34 CFR 300.300, 300.503)

Prior to the discontinuation of services, the Superintendent or designee may offer to meet with the parents/guardians to discuss concerns for the student's education. However, this meeting shall be voluntary on the part of the parent/guardian and shall not delay the implementation of the parent/guardian's request for discontinuation of services. In addition, the Superintendent or designee shall send a letter to the parent/guardian confirming the parent/guardian's decision to discontinue all services.

When the district ceases to provide special education services in response to the parent/guardian's revocation of consent, the student shall be classified as a general education student.

Transfer Students

To facilitate the transition of a student with a disability who is transferring into the district, the Superintendent or designee shall take reasonable steps to promptly obtain the student's records, including his/her IEP and the supporting documents related to the provision of special education services. (Education Code 56325; 34 CFR 300.323)

If the student transfers into the district from another school district within the same SELPA during the school year, the district shall continue to provide services comparable to those described in the student's existing IEP, unless his/her parent/guardian and the district agree to develop, adopt, and implement a new IEP that is consistent with state and federal law. (Education Code 56325; 34 CFR 300.323)

If the student transfers into the district from a school district outside of the district's SELPA during the school year, the district shall provide the student with FAPE, including services comparable to those described in the previous district's IEP. Within 30 days, the Superintendent or designee shall, in consultation with the student's parents/guardians, adopt the previous district's IEP or shall develop, adopt, and implement a new IEP that is consistent with state and federal law. (Education Code 56325; 34 CFR 300.323)

If the student transfers into the district from an out-of-state district during the school year, the district shall provide the student with FAPE, including services comparable to the out-of-state district's IEP, in consultation with the parent/guardian, until such time as the Superintendent or designee conducts an assessment, if it determines that such an assessment is necessary, and develops, adopts, and implements a new IEP, if appropriate. (Education Code 56325; 34 CFR 300.323)

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

Regulation
approved: April 10, 2007
revised: June 14, 2011
revised: September 11, 2012

Proposed

Sierra County/Sierra-Plumas Joint USD

Board Policy

General Obligation Bonds

BP 7214
Facilities

BP 7214(a)

GENERAL OBLIGATION BONDS

Note: Article 16, Section 18 of the California Constitution permits school districts to issue bonds for school facilities with either a 66.67 percent or 55 percent approval by local voters. To qualify for the lower 55 percent (Proposition 39) threshold, districts must use the bond funds for more limited purposes and fulfill additional accountability requirements, as specified below.

Education Code 15100 sets forth conditions under which the Governing Board may call for a bond election. Pursuant to Education Code 15266, these conditions must be satisfied if the Board is seeking either the 66.67 percent or 55 percent approval threshold. The following paragraph is consistent with Education Code 15100.

The Governing Board recognizes that school facilities are an essential component of the educational program and that the Board has a responsibility to ensure that the district's facilities needs are met in the most cost-effective manner possible. When the Board determines that it is in the best interest of district students, it may order an election on the question of whether bonds shall be issued for school facilities.

(cf. 1160 - Political Processes)
(cf. 7110 - Facilities Master Plan)
(cf. 7210 - Facilities Financing)

The Board shall determine the appropriate amount of the bond in accordance with law.

Bonds Requiring 55 Percent Approval by Local Voters

The Board may decide to pursue the authorization and issuance of bonds by approval of 55 percent majority of the voters pursuant to Article 13A, Section 1(b)(3) and Article 16, Section 18(b) of the California Constitution. If two-thirds of the Board agree to such an election, the Board shall vote to adopt a resolution to incur bonded indebtedness if approved by a 55 percent majority of the voters. (Education Code 15266)

The bond election may only be ordered at a primary or general election, a statewide special election, or a regularly scheduled local election at which all of the electors of the school district are entitled to vote. (Education Code 15266)

Bonded indebtedness incurred by the district shall be used only for the following purposes: (California Constitution Article 13A, Section 1(b)(3) and 1(b)(3)(A))

1. The construction, reconstruction, rehabilitation, or replacement of school facilities, including the furnishing and equipping of school facilities
2. The acquisition or lease of real property for school facilities

The proposition approved by the voters shall include the following accountability requirements: (California Constitution Article 13A, Section 1(b)(3))

1. A requirement that proceeds from the sale of the bonds be used only for the purposes specified in items #1-2 above, and not for any other purposes including teacher and administrative salaries and other school operating expenses
2. A list of specific school facility projects to be funded and certification that the Board has evaluated safety, class size reduction, and information technology needs in developing that list

(cf. 0440 - District Technology Plan)

(cf. 0450 - Comprehensive Safety Plan)

(cf. 6151 - Class Size)

3. A requirement that the Board conduct an annual, independent performance audit to ensure that the funds have been expended only on the specific projects listed
4. A requirement that the Board conduct an annual, independent financial audit of the proceeds from the sale of the bonds until all of those proceeds have been expended for the school facilities projects

If a district general obligation bond requiring a 55 percent majority is approved by the voters, the Board shall appoint an independent citizens' advisory oversight committee. This committee shall be appointed within 60 days of the date that the Board enters the election results in its minutes pursuant to Education Code 15274. (Education Code 15278)

(cf. 1220 - Citizen Advisory Committees)

(cf. 9324 - Minutes and Recordings)

The Superintendent or designee shall ensure that the annual, independent performance and financial audits conducted pursuant to items #3 and #4 above are issued in accordance with the U.S. Comptroller General's Government Auditing Standards. He/she shall submit the audits to the citizens' oversight committee by March 31 of each year. (Education Code 15286)

Bonds Requiring 66.67 Percent Approval by Local Voters

Bonds shall be sold to raise money for any of the following purposes: (Education Code 15100)

1. Purchasing school lots
2. Building or purchasing school buildings
3. Making alterations or additions to school building(s) other than as may be necessary for current maintenance, operation, or repairs
4. Repairing, restoring, or rebuilding any school building damaged, injured, or destroyed by fire or other public calamity
5. Supplying school buildings and grounds with furniture, equipment, or necessary apparatus of a permanent nature

6. Permanently improving school grounds
7. Refunding any outstanding valid indebtedness of the district, evidenced by bonds or state school building aid loans
8. Carrying out sewer or drain projects or purposes authorized in Education Code 17577
9. Purchasing school buses with a useful life of at least 20 years
10. Demolishing or razing any school building with the intent to replace it with another school building, whether in the same location or in any other location

Except for refunding any outstanding indebtedness, any of the purposes listed above may be united and voted upon as a single proposition by order of the Board and entered into the minutes. (Education Code 15100)

The Board may appoint a citizens' oversight committee to review and report to the Board and the public as to whether the expenditure of bond revenues complies with the intended purposes of the bond.

Certificate of Results

If the certificate of election results received by the Board shows that the appropriate majority of the voters are in favor of issuing the bonds, the Board shall record that fact in its minutes. The Board shall then certify to the county board of supervisors all proceedings it had in connection with the election results. (Education Code 15124, 15274)

Resolution Regarding Sale of Bonds

Note: The following section applies to bond elections requiring either a 55 percent or 66.67 percent approval by local voters. Pursuant to Education Code 15140, bonds may be offered for sale by either the county board of supervisors or the County Superintendent of Schools. However, the county board of supervisors may adopt a resolution authorizing a district to sell bonds on its own behalf when the district has not received a qualified or negative certification in its most recent interim financial report; see BP/AR 3460 - Financial Reports and Accountability.

Prior to bonds being offered for sale, Education Code 15140 requires the Board to adopt a resolution directing the sale of bonds and prescribing the amount of bonds to be sold. Education Code 15146 requires the Board to adopt additional resolutions, prior to and after the sale of the bond, to disclose the cost information and submit a cost summary, as detailed below.

Following passage of the bond measure by the appropriate majority of voters, the Board shall pass a resolution to issue the sale of bonds. The resolution shall prescribe the total amount of bonds to be sold and may also prescribe the maximum acceptable interest rate, not to exceed eight percent, and the time(s) when the whole or any part of the principal of the bonds shall be payable, which shall not be more than 25 years from the date of the bonds. (Education Code 15140)

Prior to the sale of bonds, the Board shall adopt, as an agenda item at a public meeting, another resolution, which includes all of the following items: (Education Code 15146)

1. Express approval of the method of sale

2. Statement of the reasons for the method of sale selected
3. Disclosure of the identity of the bond counsel, and the identities of the bond underwriter and the financial adviser if either or both are utilized for the sale, unless these individuals have not been selected at the time the resolution is adopted, in which case the Board shall disclose their identities at the public meeting occurring after they have been selected
4. Estimates of the costs associated with the bond issuance

After the sale, the Board shall be presented with the actual cost information and shall disclose that information at the Board's next scheduled meeting. The Board shall ensure that an itemized summary of the costs of the bond sale and all necessary information and reports regarding the sale are submitted to the California Debt and Investment Advisory Commission. (Education Code 15146)

Legal Reference:

EDUCATION CODE

7054 Use of district property, campaign purposes
 15100-15254 Bonds for school districts and community college districts
 15264-15288 Strict Accountability in Local School Construction Bonds Act of 2000
 17577 Sewers and drains
 17584.1 Deferred maintenance, reports
 47614 Charter school facilities

ELECTIONS CODE

324 General election
 328 Local election
 341 Primary election
 348 Regular election
 356 Special election
 357 Statewide election
 1302 School district election
 15372 Elections official certificate

GOVERNMENT CODE

1090-1099 Prohibitions applicable to specified officers
 1125-1129 Incompatible activities
 8855 California Debt and Investment Advisory Commission
 53580-53595.5 Bonds
 54952 Definition of legislative body, Brown Act

CALIFORNIA CONSTITUTION

Article 13A, Section 1 Tax limitation
 Article 16, Section 18 Debt limit

COURT DECISIONS

San Lorenzo Valley Community Advocates for Responsible Education v. San Lorenzo Valley Unified School District, (2006) 139 Cal.App.4th 1356

ATTORNEY GENERAL OPINIONS

88 Ops. Cal. Atty. Gen. 46 (2005)
 87 Ops. Cal. Atty. Gen. 157 (2004)

Management Resources:

CSBA PUBLICATIONS

Legal Guidelines: Use of Public Resources for Ballot Measures and Candidates, Fact Sheet, February 2011

WEB SITES

CSBA: <http://www.csba.org>
 California Debt and Investment Advisory Commission: <http://www.treasurer.ca.gov/cdiac>
 California Department of Education: <http://www.cde.ca.gov>
 California Office of Public School Construction: <http://www.opsc.dgs.ca.gov>

Policy
 adopted: April 10, 2007
 revised: August 14, 2012

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
 Sierraville, California

Sierra County/Sierra-Plumas Joint USD

Administrative Regulation

General Obligation Bonds

AR 7214

Facilities

Cautionary Notice: As added and amended by SBX3 4 (Ch. 12, Third Extraordinary Session, Statutes of 2009), ABX4 2 (Ch. 2, Fourth Extraordinary Session, Statutes of 2009), and SB 70 (Ch. 7, Statutes of 2011), Education Code 42605 grants districts flexibility in "Tier 3" categorical programs. The Sierra-Plumas Joint Unified School District/Sierra County Office of Education has accepted this flexibility and thus is deemed in compliance with the statutory or regulatory program and funding requirements for these programs for the 2008-09 through 2014-15 fiscal years. As a result, the district may temporarily suspend certain provisions of the following policy or regulation that reflect these requirements. For further information, please contact the Superintendent or designee.

Election Notice

The Superintendent or designee shall ensure that election notice and ballot requirements are satisfied in accordance with Education Code 15120-15126 and 15272.

Certificate of Results

If the certificate of election results received by the Board of Education shows that the appropriate majority of the voters are in favor of issuing the bonds, the Board shall record that fact in its minutes. The Board shall then certify to the county board of supervisors all proceedings it had in connection with the election results. (Education Code 15124, 15274)

Resolution Regarding Sale of Bonds

Following passage of the bond measure by the appropriate majority of voters, the Board shall pass a resolution to issue the sale of bonds. The resolution shall prescribe the total amount of bonds to be sold and may also prescribe the maximum acceptable interest rate, not to exceed eight percent, and the time(s) when the whole or any part of the principal of the bonds shall be payable, which shall not be more than 25 years from the date of the bonds. (Education Code 15140)

Prior to the sale of bonds, the Board shall adopt, as an agenda item at a public meeting, another resolution, which includes all of the following items: (Education Code 15146)

1. Express approval of the method of sale
2. Statement of the reasons for the method of sale selected

3. Disclosure of the identity of the bond counsel, and the identities of the bond underwriter and the financial adviser if either or both are utilized for the sale, unless these individuals have not been selected at the time the resolution is adopted, in which case the Board shall disclose their identities at the public meeting occurring after they have been selected

4. Estimates of the costs associated with the bond issuance

After the sale, the Board shall be presented with the actual cost information and shall disclose that information at the Board's next scheduled meeting. The Board shall ensure that an itemized summary of the costs of the bond sale and all necessary information and reports regarding the sale are submitted to the California Debt and Investment Advisory Commission. (Education Code 15146)

Citizens' Oversight Committee

If a district general obligation bond requiring a 55 percent majority is approved by the voters, the Board shall appoint an independent citizens' advisory oversight committee. This committee shall be appointed within 60 days of the date that the Board enters the election results in its minutes pursuant to Education Code 15274. (Education Code 15278)

(cf. 1220 - Citizen Advisory Committees)

(cf. 9324 - Minutes and Recordings)

The citizens' oversight committee shall consist of at least seven members including, but not limited to: (Education Code 15282)

1. One member active in a business organization representing the business community located within the district
2. One member active in a senior citizens organization
3. One member active in a bona fide taxpayers' organization
4. One member who is a parent/guardian of a child enrolled in the district
5. One member who is a parent/guardian of a child enrolled in the district and is active in a parent-teacher organization, such as the Parent Teacher Association or school site council

(cf. 0420 - School Plans/Site Councils)

(cf. 1230 - School-Connected Organizations)

No employee, official (board member), vendor, contractor, or consultant of the district shall be appointed to the citizens' oversight committee. (Education Code 15282)

Members of the citizens' oversight committee shall serve for a term of two years without compensation and for no more than two consecutive terms. (Education Code 15282)

The purpose of the citizens' oversight committee shall be to inform the public concerning the expenditure of bond revenues. The committee shall actively review and report on the proper expenditure of taxpayers' money for school construction and shall convene to provide oversight for, but not limited to, the following: (Education Code 15278)

1. Ensuring that bond revenues are expended only for the purposes described in Article 13A, Section 1(b)(3) of the California Constitution including the construction, reconstruction, rehabilitation, or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of real property for school facilities (Education Code 15278)
2. Ensuring that, as prohibited by Article 13A, Section 1(b)(3)(A) of the California Constitution, no funds are used for any teacher and administrative salaries or other school operating expenses (Education Code 15278)
3. Ensuring that the annual, independent performance and financial audits required by Article 13A, Section 1(b)(3)(C) and (D) of the California Constitution are issued in accordance with the U.S. Comptroller General's Government Auditing Standards for performance and financial audits (Education Code 15286)

(cf. 3460 - Financial Reports and Accountability)

In furtherance of its purpose, the committee may engage in any of the following activities: (Education Code 15278)

1. Receiving and reviewing copies of the annual, independent performance and financial audits required by Article 13A, Section 1(b)(3)(C) and (D) of the California Constitution
2. Inspecting school facilities and grounds to ensure that bond revenues are expended in compliance with the requirements of Article 13(A), Section 1(b)(3) of the California Constitution
3. Receiving and reviewing copies of any deferred maintenance proposals or plans developed by the district, including any reports required by Education Code 17584.1
4. Reviewing efforts by the district to maximize bond revenues by implementing cost-saving measures including, but not limited to, the following:
 - a. Mechanisms designed to reduce the costs of professional fees
 - b. Mechanisms designed to reduce the costs of site preparation
 - c. Recommendations regarding the joint use of core facilities

(cf. 1330.1 - Joint Use Agreements)

- d. Mechanisms designed to reduce costs by incorporating efficiencies in school site design
 - e. Recommendations regarding the use of cost-effective and efficient reusable facility plans
- (cf. 7110 - Facilities Master Plan)

The Board shall, without expending bond funds, provide the citizens' oversight committee with any necessary technical assistance and shall provide administrative assistance in furtherance of the committee's purpose and sufficient resources to publicize the committee's conclusions. (Education Code 15280)

All oversight committee proceedings shall be open to the public and noticed in the same manner as proceedings of the Board. Committee meetings shall be subject to the provisions of the Ralph M. Brown Act. (Education Code 15280; Government Code 54952)

(cf. 9320 - Meetings and Notices)

The oversight committee shall issue regular reports, at least once a year, on the results of its activities. Minutes of the proceedings and all documents received and reports issued shall be a matter of public record and shall be made available on the district's web site. (Education Code 15280)

(cf. 1340 - Access to District Records)

Members of the oversight committee shall be subject to prohibitions regarding incompatibility of office pursuant to Government Code 1125-1129 and financial interest in contracts pursuant to Government Code 1090-1098. (Education Code 15282)

(cf. 9270 - Conflict of Interest)

Reports

Within 30 days after the end of each fiscal year, the Board shall submit to the County Superintendent of Schools a report concerning any bond election(s) containing the following information: (Education Code 15111)

1. The total amount of the bond issue, bonded indebtedness, or other indebtedness involved
2. The percentage of registered electors who voted at the election
3. The results of the election, with the percentage of votes cast for and against the proposition

Regulation

approved: April 10, 2007
revised: November 8, 2011

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

Williams Uniform Complaint Procedures E 1312.4

NOTICE TO PARENTS/GUARDIANS, PUPILS, AND TEACHERS:

Pursuant to *Education Code §35186*, you are hereby notified that:

- There should be sufficient textbooks and instructional materials. That means each pupil, including English learners, must have a textbook or instructional materials, or both, to use in class and to take home.
- School facilities must be clean, safe, and maintained in good repair.
- There should be no teacher vacancies or misassignments. There should be a teacher assigned to each class and not a series of substitutes or other temporary teachers. The teacher should have the proper credential to teach the class, including the certification required to teach English learners if present.

Teacher vacancy means a position to which a single designated certificated employee has not been assigned at the beginning of the year for an entire year or, if the position is for a one-semester course, a position to which a single designated certificated employee has not been assigned at the beginning of a semester for an entire semester.

Misassignment means the placement of a certificated employee in a teaching or services position for which the employee does not hold a legally recognized certificate or credential or the placement of a certificated employee in a teaching or services position that the employee is not otherwise authorized by statute to hold.

- Pupils, including English Learners, who have not passed one or both parts of the high school exit examination by the end of the 12th grade are to be provided the opportunities to receive intensive instruction and services for up to two consecutive academic years after the completion of grade 12.

A complaint form may be obtained at the school office, district office, or downloaded from the District or School Web site at www.sierraofficeofeducation.org. You may also download a copy from the California Department of Education site at <http://www.cde.ca.gov/re/cp/uc>

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

Approved: April 10, 2007

Revised: January 8, 2008, August 11, 2009, September 11, 2012

Sierra County/Sierra-Plumas Joint USD

Exhibit

Williams Uniform Complaint Procedures

E 1312.4

Community Relations

NOTICE TO PARENTS/GUARDIANS, PUPILS, AND TEACHERS:

Pursuant to *Education Code §35186*, you are hereby notified that:

- There should be sufficient textbooks and instructional materials. That means each pupil, including English learners, must have a textbook or instructional materials, or both, to use in class and to take home.
- School facilities must be clean, safe, and maintained in good repair.
- There should be no teacher vacancies or misassignments. There should be a teacher assigned to each class and not a series of substitutes or other temporary teachers. The teacher should have the proper credential to teach the class, including the certification required to teach English learners if present.

Teacher vacancy means a position to which a single designated certificated employee has not been assigned at the beginning of the year for an entire year or, if the position is for a one-semester course, a position to which a single designated certificated employee has not been assigned at the beginning of a semester for an entire semester.

Misassignment means the placement of a certificated employee in a teaching or services position for which the employee does not hold a legally recognized certificate or credential or the placement of a certificated employee in a teaching or services position that the employee is not otherwise authorized by statute to hold.

- Pupils, including English Learners, who have not passed one or both parts of the high school exit examination by the end of the 12th grade are to be provided the opportunities to receive intensive instruction and services for up to two consecutive academic years after the completion of grade 12.

A complaint form may be obtained at the school office, district office, or downloaded from the District or School Web site at www.sierraofficeofeducation.org. You may also download a copy from the California Department of Education site at <http://www.cde.ca.gov/re/cp/uc/index.asp>

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

Exhibit

version: April 10, 2007

revised: January 8, 2008

revised: August 11, 2009

revised: September 11, 2012

E(2) 1312.4

WILLIAMS UNIFORM COMPLAINT PROCEDURES

COMPLAINT FORM: WILLIAMS UNIFORM COMPLAINT PROCEDURES

Education Code 35186 creates a procedure for the filing of complaints concerning deficiencies related to instructional materials, conditions of facilities that are not maintained in a clean or safe manner or in good repair, teacher vacancy or misassignment, or the lack of opportunity to receive intensive instruction and services to pupils who did not pass one or both parts of the high school exit examination by the end of grade 12. The complaint and response are public documents as provided by law. Complaints may be filed anonymously. However, if you wish to receive a response to your complaint, you must provide the contact information below.

Response requested? Yes No

Contact information:

Name: _____

Address: _____

Phone number: Day: _____ Evening: _____

E-mail address: _____

Location of the problem that is the subject of this complaint:

School Name/Address: _____

Course title/grade level and teacher name: _____

Room number/name of room/location of facility: _____

Date problem was observed: _____

Only the following issues may be the subject of this complaint process. If you wish to complain about an issue not specified below, please use the appropriate district complaint procedure.

Specific issue(s) of the complaint: (Please check all that apply: A complaint may contain more than one allegation.)

1. Textbooks and instructional materials: (Education Code 35186; 5 CCR 4681)

___ A pupil, including an English learner, does not have standards-aligned textbooks or instructional materials or state- or district-adopted textbooks or other required instructional materials to use in class.

___ A pupil does not have access to textbooks or instructional materials to use at home or after school. This does not require two sets of textbooks or instructional materials for each pupil.

- ___ Textbooks or instructional materials are in poor or unusable condition, have missing pages, or are unreadable due to damage.
- ___ A pupil was provided photocopied sheets from only a portion of a textbook or instructional materials to address a shortage of textbooks or instructional materials.

2. Teacher vacancy or misassignment: (Education Code 35186; 5 CCR 4681)

- ___ A semester begins and a teacher vacancy exists. A teacher vacancy is a position to which a single designated certificated employee has not been assigned at the beginning of the school year for an entire year or, if the position is for a one-semester course, a position to which a single designated certificated employee has not been assigned at the beginning of a semester for an entire semester.
- ___ A teacher who lacks credentials or training to teach English learners is assigned to teach a class with more than 20 percent English learners in the class.
- ___ A teacher is assigned to teach a class for which the teacher lacks subject matter competency.

3. Facility conditions:

- ___ A condition exists that poses an emergency or urgent threat to the health or safety of pupils or staff including gas leaks; nonfunctioning heating, ventilation, fire sprinklers, or air-conditioning systems; electrical power failure; major sewer line stoppage; major pest or ermin infestation; broken windows or exterior doors or gates that will not lock and that pose a security risk; abatement of hazardous materials previously undiscovered that pose an immediate threat to pupils or staff; or structural damage creating a hazardous or uninhabitable condition or any other condition deemed appropriate by the district..
- ___ A school restroom has not been cleaned or maintained regularly, is not fully operational, or has not been stocked at all times with toilet paper, soap, and paper towels or functional hand dryers.
- ___ The school has not kept all restrooms open during school hours when pupils are not in classes and has not kept a sufficient number of restrooms open during school hours when pupils are in classes. This does not apply when closing of the restroom is necessary for pupil safety or to make repairs.

4. High school exit exam intensive instruction and services: (Education Code .5186)

- ___ Pupils who have not passed the high school exit exam by the end of grade 12 were not provided the opportunity to receive intensive instruction and services pursuant to Education Code 37254(d)(4) and (5) after the completion of grade 12.

Please describe the issue of your complaint in detail. You may attach additional pages and include as much text as necessary to fully describe the situation. For complaints regarding facilities conditions, please describe the emergency or urgent facilities condition and how that condition poses a threat to the health or safety of pupils or staff.

Please file this complaint at the following location of the alleged deficiency:

Downieville Schools, Principal
130 School Street, P.O. Drawer B
Downieville, CA 95936

Loyalton Elementary School, Principal
111 Beckwith Road, P.O. Box 127
Loyalton, CA 96118

Loyalton Middle School, Principal
111 Beckwith Road, P.O. Box 5
Loyalton, CA 96118

Loyalton High School, Principal
700 Fourth Street, P.O. Box 37
Loyalton, CA 96118

OR at

Sierra-Plumas Joint Unified School District Office
Attn: Superintendent - Williams UCP
305 S. Lincoln Street; P.O. Box 157
Sierraville, CA 96126

Please provide a signature below. If you wish to remain anonymous, a signature is not required. However, all complaints, even anonymous ones, should be dated.

(signature)

(date)

Exhibit
version: April 10, 2007
revised: January 8, 2008
revised: August 11, 2009
revised: February 8, 2011
revised: September 11, 2012

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

**Sierra County Office of Education
RESOLUTION NO. 12-005**

Fiscal Year End 2011-2012 Budget Revision

WHEREAS, the 2011-2012 budget was adopted June 14, 2011, and

WHEREAS, unanticipated income and liabilities providing changes to the budget expenditures necessitate intrafund transfers,

WHEREAS, it is necessary from time to time during a fiscal year to amend the Budget in accordance with Section 42600 of the California Education Code, and

WHEREAS, it is necessary at the close of any school year to transfer between funds to permit payment of obligations at close of year in accordance with Section 42601 of the California Education Code, and

WHEREAS, it is necessary from time to time during a fiscal year to use unbudgeted fund in accordance with Section 42602 and make appropriation of excess funds in accordance with Section 42610 of the California Education Code, and

NOW, THEREFORE, BE IT RESOLVED, that the attached year end 2011-2012 Budget Revision is made in accordance with California Education Code 42600, 42601, 42602, and 42610.

Passed and adopted at a regular meeting of the Sierra County Office of Education Governing Board, September 11, 2012, by the following vote:,

AYES:

NOES:

ABSTENTIONS:

ABSENT:

VACANT: ONE

Todd York, Clerk

Budget Transfer Link # 7207

Budget Transfer # BR12-00008		Status Posted	Type BudRev	Transaction Date 06/30/2012	
Created RASQUITH, 8/29/2012		Posted RASQUITH, 8/29/2012			
Requisition #		Location	Department	Source Manual	
Comment YE Categorical deficit Adj					
Line Seq	Account #	Comments	Acct Type	Increase	Decrease
1	01-0000-0000-7200-5810-002	YE Categorical deficit Adj	E		9,500.00
2	01-0000-0000-7200-3701-002	YE Categorical deficit Adj	E	9,500.00	
<p>BT # BR12-00008 Net Change to Expense</p> <p>BT # BR12-00008 Net Change to Revenue</p> <p>BT # BR12-00008 Net Change to Starting Balance</p> <p>BT # BR12-00008 Net Change to Fund Balance</p>					
<p><i>To Budget other than Post Employment unpaid employees benefit.</i></p>					

SIERRA COUNTY OFFICE OF EDUCATION

RESOLUTION NO. 12-006

Resolution for Adopting the Gann Limit

WHEREAS, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and

WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called "Gann Limits," for public agencies, including school districts; and

WHEREAS, the County must establish a revised Gann Limit for the 2011 – 2012 fiscal year and a projected Gann Limit for the 2012 – 2013 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

NOW, THEREFORE, BE IT RESOLVED, that this Board does provide public notice that the attached calculations and documentation of the Gann Limits for the 2011 – 2012 and 2012 – 2013 fiscal years are made in accord with applicable constitutional and statutory law; and

BE IT FURTHER RESOLVED, that this Board does hereby declare that the appropriations in the Budget for the 2011 – 2012 and 2012 – 2013 years do not exceed the limitations imposed by Proposition 4; and

BE IT FURTHER RESOLVED, that the Superintendent provides copies of this resolution along with the appropriate attachments to interested citizens of this district.

Passed and adopted at a regular meeting of the Sierra County Board of Education held September 11, 2012 by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:
VACANT:

Todd York, Clerk

	2011-12 Calculations			2012-13 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
PRIOR YEAR DATA	2010-11 Actual			2011-12 Actual		
,2010-11 Actual Appropriations Limit and Gann ADA are from county's prior year Gann data reported to the CDE)						
PRIOR YEAR APPROPRIATIONS LIMIT						
1. Program Portion of Prior Year Appropriations Limit (Preload/Line D16c, PY column)	7,659.91		7,659.91			7,807.42
2. Other Services Portion of Prior Year Appropriations Limit (Preload/Line D16d, PY column)	176,739.05		176,739.05			175,250.77
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Lines A1 plus A2)	184,398.96	0.00	184,398.96			183,058.19
PRIOR YEAR GANN ADA						
4. Program ADA (Preload/Line B5, PY column)	17.62		17.62			17.52
5. Other ADA (Preload/Line B6, PY column)	395.74		395.74			382.81
ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA ADJUSTMENTS TO PRIOR YEAR LIMIT			Adjustments to 2011-12			
6. Reorganizations and Other Transfers						
7. Temporary Voter Approved Increases						
8. Less: Lapses of Voter Approved Increases						
9. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A6 plus A7 minus A8)			0.00			0.00
10. Adjustments to Program Portion ((Lines A1 divided by A3) times Line A9)	0.00		0.00	0.00		0.00
11. Adjustments to Other Services Portion (Lines A9 minus A10)			0.00			0.00
ADJUSTMENTS TO PRIOR YEAR ADA (Only for reorganizations and other transfers, and only if adjustments to the appropriations limit amounts are entered in Line A6 or A10 above)						
12. Adjustments to Program ADA						
13. Adjustments to Other ADA						
B. CURRENT YEAR GANN ADA	2011-12 Annual Report			2012-13 Annual Estimate		
CURRENT YEAR PROGRAM ADA (2011-12 data should tie to Principal Apportionment attendance Software reports plus any ADA for charter schools approved by the COE)						
1. Total Elementary ADA (Form A, Line 8)**	11.04		11.04	10.00		10.00
2. Total High School ADA (Form A, Line 22)**	6.48		6.48	6.00		6.00
3. Total Charter Schools ADA (Form A, Line 33)	0.00		0.00	0.00		0.00
4. Less: Adult ADA (Form A, Lines 18 through 20)**	0.00		0.00	0.00		0.00
5. Total (Lines B1 through B3 minus B4)	17.52	0.00	17.52	16.00	0.00	16.00
CURRENT YEAR OTHER ADA			2012-13 P2 Estimate			
6. Total District Gann ADA (District Form GANN, Line B9)			382.81			384.20
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2011-12 Actual			2012-13 Budget		
1. Homeowners' Exemption (Object 8021)	666.26		666.26	100.00		100.00
2. Timber Yield Tax (Object 8022)	1,361.10		1,361.10	5.00		5.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	59,971.12		59,971.12	59,000.00		59,000.00
5. Unsecured Roll Taxes (Object 8042)	372.55		372.55	3,000.00		3,000.00
6. Prior Years' Taxes (Object 8043)	102.75		102.75	40.00		40.00
7. Supplemental Taxes (Object 8044)	617.45		617.45	200.00		200.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	5,850.53		5,850.53	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Receipts from County Bd. of Supervisors (Object 8070)	0.00		0.00	0.00		0.00
11. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
12. Comm. Redevelopment Funds (Objects 8047 & 8625)	0.00		0.00	0.00		0.00
13. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
14. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
15. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
16. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	0.00		0.00	0.00		0.00
17. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C16)	68,941.76	0.00	68,941.76	62,345.00	0.00	62,345.00

	2011-12 Calculations			2012-13 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
18. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
19. TOTAL LOCAL PROCEEDS OF TAXES (Lines C17 plus C18)	68,941.76	0.00	68,941.76	62,345.00	0.00	62,345.00
EXCLUDED APPROPRIATIONS						
20. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			0.00			0.00
OTHER EXCLUSIONS						
21. Americans with Disabilities Act						
22. Unreimbursed Court Mandated Desegregation Costs						
23. Other Unfunded Court-ordered or Federal Mandates						
24. TOTAL EXCLUSIONS (Lines C20 through C23)			0.00			0.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
25. Revenue Limit State Aid - Current Year (Object 8011)	331,605.00		331,605.00	236,691.00		236,691.00
26. Revenue Limit State Aid - Prior Years (Object 8019)	497.29		497.29	0.00		0.00
27. Supplemental Instruction - CY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
28. Supplemental Instruction - PY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
29. Comm Day Sch Addl Funding - CY (Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)**		0.00	0.00		0.00	0.00
30. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**		0.00	0.00		0.00	0.00
31. ROC/P Apportionment - CY (Res. 0000, Object 8590)**		68,213.00	68,213.00		68,213.00	68,213.00
32. ROC/P Apportionment - PY (Res. 0000, Object 8590)**		158.00	158.00		0.00	0.00
33. Charter Schs. Gen. Purpose Entitlement (Object 8015)	0.00	0.00	0.00	0.00	0.00	0.00
34. Charter Schs. Categorical Block Grant (Object 8590)**		0.00	0.00		0.00	0.00
35. SUBTOTAL STATE AID RECEIVED (Lines C25 through C34)	332,102.29	68,371.00	400,473.29	236,691.00	68,213.00	304,904.00
LESS TRANSFERS FROM DISTRICTS						
36. Trans. of Spec. Ed. Special Day Class (Form RL, Line 23a)	0.00	0.00	0.00	0.00		
37. Trans. of County Comm. Sch. Funds (Form RL, Line 24)	0.00	0.00	0.00	0.00		0.00
38. TOTAL TRANSFERS FROM DISTRICTS (Lines C36 plus C37)	0.00	0.00	0.00	0.00	0.00	0.00
39. TOTAL STATE AID (Lines C35 minus C38)	332,102.29	68,371.00	400,473.29	236,691.00	68,213.00	304,904.00
DATA FOR INTEREST CALCULATION						
40. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	1,286,134.37		1,286,134.37	1,306,858.00		1,306,858.00
41. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	13,204.88		13,204.88	10,100.00		10,100.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A10)			7,659.91			7,807.42
2. Inflation Adjustment			1.0251			1.0377
3. Program Population Adjustment (Lines B5 divided by [A4 plus A12]) (Round to four decimal places)			0.9943			0.9132
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)			7,807.42			7,398.53
5. Revised Prior Year Other Services Limit (Lines A2 plus A11)			176,739.05			175,250.77
6. Inflation Adjustment			1.0251			1.0377
7. Other Services Population Adj. (Lines B6 divided by [A5 plus A13]) (Round to four decimal places)			0.9673			1.0036
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			175,250.77			182,512.41
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			183,058.19			189,910.94
APPROPRIATIONS SUBJECT TO THE LIMIT						
10. Local Revenues Excluding Interest (Line C19)			68,941.76			62,345.00
11. Preliminary State Aid Calculation						
a. Maximum State Aid in Local Limit (Lesser of Line C39 or [Lines D9 minus D10 plus C24]; if negative, then zero)			114,116.43			127.00
12. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Lines C41 divided by [C40 minus C41] times [D10 plus D11a])			1,898.98			1,479.15
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			70,840.74			63,824.15

	2011-12 Calculations			2012-13 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
3. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			112,217.45			126,086.79
14. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D12b)			70,840.74			
b. State Subventions (Line D13)			112,217.45			
c. Less: Excluded Appropriations (Line C24)			0.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)			183,058.19			
15. Adjustments to the Limit Per Government Code Section 7902.1 (Line D14d minus D9; if negative, then zero)			0.00			
If not zero report amount to: Ana J. Matosantos, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814						
16. Apply to Program and Other Services						
a. Program Portion of Adjustment (Lines [D4 divided by D9] times D15)	0.00		0.00			
b. Other Services Portion of Adjustment (Lines D15 minus D16a)			0.00			
c. Final Program Portion of Limit (Lines D4 plus D16a)			7,807.42			
d. Final Other Services Portion of Limit (Lines D8 plus D16b)			175,250.77			
SUMMARY						
17. Adjusted Appropriations Limit (Lines D16c plus D16d)			183,058.19			189,910.94
18. Appropriations Subject to the Limit (Line D14d)			183,058.19			

Please provide below an explanation for each entry in the adjustments column.
Impacted by the flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011). Amounts in Section C, State Aid Received, can no longer be extracted and must be manually input into the Adjustments column.

ROP Flex funds.

Rose Asquith
Gann Contact Person

530-994-1044 x 22 rasquith@spjUSD.org
Contact Phone Number



Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	405,055.17	0.00	405,055.17	304,717.00	0.00	304,717.00	-24.8%
2) Federal Revenue		8100-8299	0.00	165,556.49	165,556.49	0.00	168,543.00	168,543.00	1.8%
3) Other State Revenue		8300-8599	55,240.57	416,616.04	471,856.61	82,375.00	449,846.00	532,221.00	12.8%
4) Other Local Revenue		8600-8799	243,666.10	0.00	243,666.10	246,072.00	55,305.00	301,377.00	23.7%
5) TOTAL REVENUES			703,961.84	582,172.53	1,286,134.37	653,164.00	673,694.00	1,306,858.00	1.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	65,241.49	250,251.05	315,492.54	40,309.00	255,032.00	295,341.00	-6.4%
2) Classified Salaries		2000-2999	213,800.81	109,307.49	323,108.30	217,858.00	117,459.00	335,317.00	3.8%
3) Employee Benefits		3000-3999	202,245.86	122,951.81	325,197.67	199,276.00	126,041.00	325,317.00	0.0%
4) Books and Supplies		4000-4999	8,123.93	10,007.15	18,131.08	14,050.00	15,307.00	29,357.00	61.9%
5) Services and Other Operating Expenditures		5000-5999	149,987.26	122,158.35	272,145.61	164,820.00	198,226.00	363,046.00	33.4%
6) Capital Outlay		6000-6999	0.00	28,941.31	28,941.31	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	217,510.60	0.00	217,510.60	232,850.00	0.00	232,850.00	7.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(22,489.67)	22,489.67	0.00	(25,268.00)	25,268.00	0.00	0.0%
9) TOTAL EXPENDITURES			834,420.28	666,106.83	1,500,527.11	843,895.00	737,333.00	1,581,228.00	5.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			(130,458.44)	(83,934.30)	(214,392.74)	(210,731.00)	(63,639.00)	(274,370.00)	28.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	160,830.16	0.00	160,830.16	8,465.00	0.00	8,465.00	-94.7%
b) Transfers Out		7600-7629	0.00	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	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(26,725.67)	26,725.67	0.00	(63,638.00)	63,638.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			134,104.49	26,725.67	160,830.16	(55,173.00)	63,638.00	8,465.00	-94.7%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,646.05	(57,208.63)	(53,562.58)	(265,904.00)	(1.00)	(265,905.00)	396.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	1,886,951.82	69,479.70	1,956,431.52	1,890,423.67	12,271.07	1,902,694.74	-2.7%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments			1,886,951.82	69,479.70	1,956,431.52	1,890,423.67	12,271.07	1,902,694.74	-2.7%
c) As of July 1 - Audited (F1a + F1b)		9795	(174.20)	0.00	(174.20)	0.00	0.00	0.00	-100.0%
d) Other Restatements			1,886,777.62	69,479.70	1,956,257.32	1,890,423.67	12,271.07	1,902,694.74	-2.7%
e) Adjusted Beginning Balance (F1c + F1d)			1,890,423.67	12,271.07	1,902,694.74	1,824,519.67	12,270.07	1,836,789.74	-14.0%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	12,271.07	12,271.07	0.00	12,271.07	12,271.07	0.0%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	29,686.06	0.00	29,686.06	44,393.00	0.00	44,393.00	49.5%
Other Commitments									
d) Assigned		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Assignments									
e) Unassigned/unappropriated		9789	150,116.00	0.00	150,116.00	0.00	0.00	0.00	-100.0%
Reserve for Economic Uncertainties									
Unassigned/Unappropriated Amount		9790	1,708,121.61	0.00	1,708,121.61	1,577,626.67	(1.00)	1,577,625.67	-7.6%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	2,007,071.81	(74,136.67)	1,932,935.14				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	2,500.00	0.00	2,500.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	110,430.00	168,580.76	279,010.76				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL ASSETS			2,120,001.81	94,444.09	2,214,445.90				
H. LIABILITIES									
1) Accounts Payable		9500	215,134.68	2,266.81	217,401.49				
2) Due to Grantor Governments		9590	14,443.46	34,006.73	48,450.19				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	45,899.48	45,899.48				
6) Long-Term Liabilities		9660							
7) TOTAL LIABILITIES			229,578.14	82,173.02	311,751.16				
I. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 - F17)			1,890,423.67	12,271.07	1,902,694.74				

Description	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
REVENUE LIMIT SOURCES							
Principal Apportionment							
State Aid - Current Year	331,605.00	0.00	331,605.00	236,691.00	0.00	236,691.00	-28.6%
Charter Schools General Purpose Entitlement - State Aid	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years	497.29	0.00	497.29	0.00	0.00	0.00	-100.0%
Tax Relief Subventions							
Homeowners' Exemptions	666.26	0.00	666.26	100.00	0.00	100.00	-85.0%
Timber Yield Tax	1,361.10	0.00	1,361.10	5.00	0.00	5.00	-99.6%
Other Subventions/In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes							
Secured Roll Taxes	59,971.12	0.00	59,971.12	59,000.00	0.00	59,000.00	-1.6%
Unsecured Roll Taxes	372.55	0.00	372.55	3,000.00	0.00	3,000.00	705.3%
Prior Years' Taxes	102.75	0.00	102.75	40.00	0.00	40.00	-61.1%
Supplemental Taxes	617.45	0.00	617.45	200.00	0.00	200.00	-67.6%
Education Revenue Augmentation Fund (ERAF)	5,850.53	0.00	5,850.53	0.00	0.00	0.00	-100.0%
Community Redevelopment Funds (SB 617/699/1992)	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources	401,044.05	0.00	401,044.05	299,036.00	0.00	299,036.00	-25.4%
Revenue Limit Transfers							
Unrestricted Revenue Limit Transfers - Current Year	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Juvenile Court/County Community Schools Transfer							
Community Day Schools Transfer							
Special Education ADA Transfer							
California Dept of Education SACS Financial Reporting Software - 2012.2.0 File: fund-a (Rev 04/19/2012)							

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	4,011.12	0.00	4,011.12	5,681.00	0.00	5,681.00	41.6%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	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	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL REVENUE LIMIT SOURCES			4,055.17	0.00	4,055.17	304,717.00	0.00	304,717.00	-24.8%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	94,271.24	94,271.24	0.00	102,336.00	102,336.00	8.6%
Special Education Discretionary Grants		8182	0.00	29,911.00	29,911.00	0.00	28,187.00	28,187.00	-5.8%
Child Nutrition Programs		8220	0.00	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	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEIMA		8281	0.00	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	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290		7,025.00	7,025.00		6,805.00	6,805.00	-3.1%
NCLB/IASA									
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		0.00	0.00			0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00			0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00			0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00			0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	34,349.25	34,349.25	0.00	0.00	31,215.00	31,215.00	-9.1%
TOTAL, FEDERAL REVENUE			0.00	165,556.49	165,556.49	0.00	0.00	168,543.00	168,543.00	1.8%
OTHER STATE REVENUE										
Other State Apportionments										
Community Day School Additional Funding Current Year	2430	8311		0.00	0.00			0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00			0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00			0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00			0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		347,179.00	347,179.00			344,430.00	344,430.00	-0.8%
Prior Years	6500	8319		6,359.00	6,359.00			0.00	0.00	-100.0%
Home-to-School Transportation	7230	8311		0.00	0.00			0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311		0.00	0.00			0.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311		0.00	0.00			0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434		0.00	0.00			0.00	0.00	0.0%
Child Nutrition Programs		8520		0.00	0.00			0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,924.00	0.00	2,924.00			0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	5,485.82	1,821.84	7,307.66	3,440.00	532.00	3,972.00	3,972.00	-45.6%
Tax Relief Subventions Restricted Levies - Other										
Homeowners' Exemptions		8575	0.00	0.00	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	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		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	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		18,579.45	18,579.45		58,209.00	58,209.00	213.3%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	46,830.75	42,676.75	89,507.50	78,935.00	46,675.00	125,610.00	40.3%
TOTAL, OTHER STATE REVENUE			55,240.57	416,616.04	471,856.61	82,375.00	449,846.00	532,221.00	12.8%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (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	0.00	0.0%
Unsecured Roll		8616	0.00	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	0.00	0.0%
Supplemental Taxes		8618	0.00	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	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-Revenue									
Limit Taxes		8629	0.00	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	0.00	0.0%
Sale of Publications		8632	0.00	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	0.00	0.0%
All Other Sales		8639	0.00	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	0.00	0.0%
Interest		8660	13,204.88	0.00	13,204.88	10,100.00	0.00	10,100.00	-23.5%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	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	0.00	0.0%
Non-Resident Students		8672	0.00	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	0.00	0.0%
Transportation Services	7230, 7240	8677							
Interagency Services	All Other	8677	230,425.86	0.00	230,425.86	235,972.00	0.00	235,972.00	2.4%
Mitigation/Developer Fees		8681	0.00	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	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691							
Pass-Through Revenues From Local Sources			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue			35.36	0.00	35.36	0.00	0.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.00	0.00	55,305.00	55,305.00	New
All Other Transfers In		8781-8783	0.00	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	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		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	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8781	0.00	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	0.00	0.0%
From JPAs	All Other	8793	0.00	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	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			243,666.10	0.00	243,666.10	246,072.00	55,305.00	301,377.00	23.7%
TOTAL REVENUES			703,961.84	582,172.53	1,286,134.37	633,164.00	673,694.00	1,306,858.00	1.6%

Description	2011-12 Unaudited Actuals		2012-13 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	
CERTIFICATED SALARIES						
Certificated Teachers' Salaries	65,241.49	145,597.95	210,839.44	22,279.00	148,520.00	170,799.00 -19.0%
Certificated Pupil Support Salaries	0.00	58,857.20	58,857.20	0.00	59,350.00	59,350.00 0.8%
Certificated Supervisors' and Administrators' Salaries	0.00	45,795.90	45,795.90	18,030.00	47,162.00	65,192.00 42.4%
Other Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00 0.0%
TOTAL, CERTIFICATED SALARIES	65,241.49	250,251.05	315,482.54	40,309.00	255,032.00	295,341.00 -6.4%
CLASSIFIED SALARIES						
Classified Instructional Salaries	3,152.67	98,839.86	101,992.53	3,310.00	106,427.00	109,737.00 7.6%
Classified Support Salaries	0.00	5,537.63	5,537.63	0.00	4,888.00	4,888.00 -11.7%
Classified Supervisors' and Administrators' Salaries	95,751.00	0.00	95,751.00	100,802.00	0.00	100,802.00 5.3%
Clerical, Technical and Office Salaries	114,897.14	0.00	114,897.14	113,746.00	0.00	113,746.00 -1.0%
Other Classified Salaries	0.00	4,930.00	4,930.00	0.00	6,144.00	6,144.00 24.6%
TOTAL, CLASSIFIED SALARIES	213,800.81	109,307.49	323,108.30	217,858.00	117,459.00	335,317.00 3.8%
EMPLOYEE BENEFITS						
STRS	5,638.45	20,417.19	26,055.64	3,625.00	21,041.00	24,666.00 -5.3%
PERS	37,209.85	7,317.64	44,527.49	42,390.00	8,513.00	50,903.00 14.3%
OASDI/Medicare/Alternative	16,594.80	11,766.81	28,361.61	16,305.00	12,131.00	28,436.00 0.3%
Health and Welfare Benefits	90,631.82	66,174.30	156,806.12	94,720.00	68,480.00	163,200.00 4.1%
Unemployment Insurance	4,631.58	5,709.33	10,340.91	2,833.00	4,082.00	6,915.00 -33.1%
Workers' Compensation	7,871.02	10,261.41	18,132.43	7,271.00	10,515.00	17,786.00 -1.9%
OPEB, Allocated	36,962.35	0.00	36,962.35	27,730.00	0.00	27,730.00 -25.0%
OPEB, Active Employees	0.00	0.00	0.00	0.00	0.00	0.00 0.0%
PERS Reduction	2,705.99	1,305.13	4,011.12	4,402.00	1,279.00	5,681.00 41.6%
Other Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00 0.0%
TOTAL, EMPLOYEE BENEFITS	202,245.86	122,951.81	325,197.67	199,276.00	126,041.00	325,317.00 0.0%
BOOKS AND SUPPLIES						
Approved Textbooks and Core Curricula Materials	905.28	113.27	1,018.55	0.00	532.00	532.00 -47.8%
Books and Other Reference Materials	0.00	5,250.00	5,250.00	1,300.00	2,950.00	4,250.00 -19.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Materials and Supplies		4300	5,369.45	4,643.88	10,013.33	12,750.00	11,825.00	24,575.00	145.4%
Noncapitalized Equipment		4400	1,849.20	0.00	1,849.20	0.00	0.00	0.00	-100.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			8,123.93	10,007.15	18,131.08	14,050.00	15,307.00	29,357.00	61.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	47,800.00	47,800.00	0.00	50,000.00	50,000.00	4.6%
Travel and Conferences		5200	4,584.97	17,738.91	22,323.88	6,200.00	19,831.00	26,031.00	16.6%
Dues and Memberships		5300	8,538.93	600.00	9,138.93	15,420.00	901.00	16,321.00	78.6%
Insurance		5400 - 5450	3,986.85	4,981.15	8,968.00	5,000.00	5,200.00	10,200.00	13.7%
Operations and Housekeeping Services		5500	3,985.15	5,237.70	9,222.85	4,000.00	6,000.00	10,000.00	8.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	627.79	111.63	739.42	2,100.00	1,000.00	3,100.00	319.2%
Transfers of Direct Costs		5710	0.00	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	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	127,522.92	45,431.96	172,954.88	130,100.00	115,294.00	245,394.00	41.9%
Communications		5900	740.65	257.00	997.65	2,000.00	0.00	2,000.00	100.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			149,987.26	122,158.35	272,145.61	184,820.00	198,226.00	363,046.00	33.4%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	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	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	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	0.00	0.0%
Equipment		6400	0.00	28,941.31	28,941.31	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			0.00	28,941.31	28,941.31	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition		7110	139,508.29	0.00	139,508.29	133,586.00	0.00	133,586.00	-4.2%
Tuition for Instruction Under Interdistrict Attendance Agreements		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7141	78,002.31	0.00	78,002.31	99,264.00	0.00	99,264.00	27.3%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7221		0.00	0.00		0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7222		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7223		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7221		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7222		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7223		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	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	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			217,510.60	0.00	217,510.60	232,850.00	0.00	232,850.00	7.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(22,489.67)	22,489.67	0.00	(25,268.00)	25,268.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(22,489.67)	22,489.67	0.00	(25,268.00)	25,268.00	0.00	0.0%
TOTAL EXPENDITURES			834,420.28	666,106.83	1,500,527.11	843,895.00	737,333.00	1,581,228.00	5.4%

Description	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
From: Special Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	160,830.16	0.00	160,830.16	8,465.00	0.00	8,465.00	-94.7%
(a) TOTAL, INTERFUND TRANSFERS IN	160,830.16	0.00	160,830.16	8,465.00	0.00	8,465.00	-94.7%
INTERFUND TRANSFERS OUT							
To: Child Development Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	0.00	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	0.00	0.0%
OTHER SOURCES/USES							
SOURCES							
State Apportionments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments							
Proceeds							
Proceeds from Sale/Lease- Purchase of Land/Buildings	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources							
County School Bldg Aid	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds							
Proceeds from Certificates of Participation	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES							

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	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	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(26,725.67)	26,725.67	0.00	(63,638.00)	63,638.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			(26,725.67)	26,725.67	0.00	(63,638.00)	63,638.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			134,104.49	26,725.67	160,830.16	(55,173.00)	63,638.00	8,465.00	-94.7%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	405,055.17	0.00	405,055.17	304,717.00	0.00	304,717.00	-24.8%
2) Federal Revenue		8100-8299	0.00	165,556.49	165,556.49	0.00	168,543.00	168,543.00	1.8%
3) Other State Revenue		8300-8599	55,240.57	416,616.04	471,856.61	82,375.00	449,846.00	532,221.00	12.8%
4) Other Local Revenue		8600-8799	243,666.10	0.00	243,666.10	246,072.00	55,305.00	301,377.00	23.7%
5) TOTAL REVENUES			703,961.84	582,172.53	1,286,134.37	633,164.00	673,694.00	1,306,858.00	1.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		103,593.07	437,870.78	541,463.85	48,382.00	454,440.00	502,822.00	-7.1%
2) Instruction - Related Services	2000-2999		11,674.09	90,447.00	102,121.09	8,376.00	99,054.00	107,430.00	5.2%
3) Pupil Services	3000-3999		2,898.77	90,369.43	93,268.20	36,230.00	97,891.00	134,121.00	43.8%
4) Ancillary Services	4000-4999		0.00	6,974.65	6,974.65	0.00	33,722.00	33,722.00	383.5%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		486,020.88	22,489.67	508,510.55	505,457.00	25,268.00	530,725.00	4.4%
8) Plant Services	8000-8999		12,722.87	17,955.30	30,678.17	12,600.00	26,958.00	39,558.00	28.9%
9) Other Outgo	9000-9999	Except 7600-7699	217,510.60	0.00	217,510.60	232,850.00	0.00	232,850.00	7.1%
10) TOTAL EXPENDITURES			834,420.28	666,106.83	1,500,527.11	843,895.00	737,333.00	1,581,228.00	5.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			(130,458.44)	(83,934.30)	(214,392.74)	(210,731.00)	(63,639.00)	(274,370.00)	28.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	160,830.16	0.00	160,830.16	8,465.00	0.00	8,465.00	-94.7%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8978	0.00	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	0.00	0.0%
3) Contributions		8980-8999	(26,725.67)	26,725.67	0.00	(63,638.00)	63,638.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			134,104.49	26,725.67	160,830.16	(55,173.00)	63,638.00	8,465.00	-94.7%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,646.05	(57,208.63)	(53,562.58)	(265,904.00)	(1.00)	(265,905.00)	396.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,886,951.82	69,479.70	1,956,431.52	1,890,423.67	12,271.07	1,902,694.74	-2.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,886,951.82	69,479.70	1,956,431.52	1,890,423.67	12,271.07	1,902,694.74	-2.7%
d) Other Restatements		9795	(174.20)	0.00	(174.20)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,886,777.62	69,479.70	1,956,257.32	1,890,423.67	12,271.07	1,902,694.74	-2.7%
2) Ending Balance, June 30 (E + F1e)			1,890,423.67	12,271.07	1,902,694.74	1,624,519.67	12,270.07	1,636,789.74	-14.0%
Components of Ending Fund Balance									
a) Nonspendable		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	12,271.07	12,271.07	0.00	12,271.07	12,271.07	0.0%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	29,686.06	0.00	29,686.06	44,393.00	0.00	44,393.00	49.5%
Other Commitments (by Resource/Object)									
d) Assigned		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Assignments (by Resource/Object)									
e) Unassigned/unappropriated		9789	150,116.00	0.00	150,116.00	0.00	0.00	0.00	-100.0%
Reserve for Economic Uncertainties		9790	1,708,121.61	0.00	1,708,121.61	1,577,626.67	(1.00)	1,577,625.67	-7.6%
Unassigned/Unappropriated Amount									

Resource	Description	2011-12		2012-13	
		Unaudited Actuals	Budget	Unaudited Actuals	Budget
6300	Lottery: Instructional Materials	1,529.24		1,529.24	
6500	Special Education	10,741.83		10,741.83	
Total, Restricted Balance		12,271.07		12,271.07	

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	470,291.13	75,410.00	-84.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	356.74	0.00	-100.0%
5) TOTAL, REVENUES			470,647.87	75,410.00	-84.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	399,747.45	66,945.00	-83.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			399,747.45	66,945.00	-83.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			70,900.42	8,465.00	-88.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	160,830.16	8,465.00	-94.7%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(160,830.16)	(8,465.00)	-94.7%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(89,929.74)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	89,929.74	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			89,929.74	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			89,929.74	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
TOTAL ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
Forest Reserve Funds		8260	70,543.68	8,465.00	-88.0%
Pass-Through Revenues from Federal Sources		8287	399,747.45	66,945.00	-83.3%
TOTAL, FEDERAL REVENUE			470,291.13	75,410.00	-84.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	356.74	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			356.74	0.00	-100.0%
TOTAL, REVENUES			470,647.87	75,410.00	-84.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	399,747.45	66,945.00	-83.3%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			399,747.45	66,945.00	-83.3%
TOTAL, EXPENDITURES			399,747.45	66,945.00	-83.3%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	160,830.16	8,465.00	-94.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			160,830.16	8,465.00	-94.7%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	470,291.13	75,410.00	-84.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	356.74	0.00	-100.0%
5) TOTAL, REVENUES			470,647.87	75,410.00	-84.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	399,747.45	66,945.00	-83.3%
10) TOTAL, EXPENDITURES			399,747.45	66,945.00	-83.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			70,900.42	8,465.00	-88.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	160,830.16	8,465.00	-94.7%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(160,830.16)	(8,465.00)	-94.7%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(89,929.74)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	89,929.74	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			89,929.74	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			89,929.74	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2011-12</u> <u>Unaudited Actuals</u>	<u>2012-13</u> <u>Budget</u>
	Total, Restricted Balance	0.00	0.00

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CORR	Total Cost for Adults in Correctional Facilities If the amount received for this program exceeds actual costs, the next apportionment is subject to reduction (EC 1909, 41841.5, and the Budget Act).	
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$183,058.19
	Appropriations Subject to Limit	\$183,058.19
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7907 and EC 1629.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2013-14, subject to CDE approval.	12.40%
JUV	Amount in Excess of Allowable Ending Balance Net ending balance must not exceed the greater of 15% of expenditures or \$25,000 (EC 42238.18[b][4]). A positive number here indicates the ending balance exceeds 15% of expenditures or \$25,000, subjecting the next apportionment to reduction.	
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2013-14 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
TRAN	Approved Transportation Expense - Home-to-School Approved Transportation Expense - SD/OI For each of these programs, if the amount received exceeds actual costs, the next apportionment is subject to reduction (EC 41851.5[c]).	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the Superintendent of Public Instruction:

2011-12 UNAUDITED ACTUAL FINANCIAL REPORT. This report is hereby prepared and filed by the County Superintendent of Schools pursuant to Education Code sections 41010 and 1628.

Signed _____

Date: _____

County Superintendent/Designee

(Original signature required)

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

Rose Asquith

Name

Business Manager

Title

530-994-1044 x 22

Telephone

rasquith@spjUSD.org

E-mail Address

SELECTION OF BUDGET ADOPTION CYCLE:

Pursuant to Education Code Section 1622(e), this county office elects to use the selected budget adoption cycle for the 2013-14 budget year:

(S) Budget Adoption Cycle ('D' for Dual or 'S' for Single)

Description	2011-12 Unaudited Actuals		2012-13 Budget	
	Annual ADA	Revenue Limit ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY				
1. County School Tuition Fund	8.90	8.03	8.00	8.03
2. Juvenile Halls, Homes, and Camps				
3. County Group Home and Institution Pupils				
4. Community School Pupils				
a. Probation (EC 1981[c][1][2])				
b. Pupils expelled (EC 1981[c][3])				
c. Homeless (EC 1981[d])				
5. Opportunity Schools and Full-Day Opportunity Classes	2.14	2.14	2.00	2.21
6. Cal-SAFE County Classroom*				
7. Community Day Schools				
8. TOTAL, ELEMENTARY	11.04	10.17	10.00	10.24
HIGH SCHOOL				
9. County School Tuition Fund	6.48	6.52	6.00	6.52
10. Juvenile Halls, Homes, and Camps				
11. County Group Home and Institution Pupils				
12. Community School Pupils				
a. Probation (EC 1981[c][1][2])				
b. Pupils expelled (EC 1981[c][3])				
c. Homeless (EC 1981[d])				
13. Opportunity Schools and Full-Day Opportunity Classes				
14. Cal-SAFE County Classroom* Specialized Secondary Schools				
16. Technical, Agricultural, and Conservation Schools				
17. Regional Occupational Centers and Programs*				
18. Adults in Correctional Facilities				
19. Handicapped Adults				
20. Adults*				
21. Community Day Schools				
22. TOTAL, HIGH SCHOOL	6.48	6.52	6.00	6.52
COUNTY SUPPLEMENT				
23. County Community Schools (EC 1982[a])				
a. Elementary				
b. High School				
24. Special Education				
a. Special Day Class - Elementary				
b. Special Day Class - High School				
c. Nonpublic, Nonsectarian Schools - Elementary				
d. Nonpublic, Nonsectarian Schools - High School				
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary				
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School				
25. TOTAL, ADA FROM SCHOOL DISTRICTS	0.00	0.00	0.00	0.00
26. DIRECT SERVICES	389.45	389.45	382.81	382.81
OTHER PURPOSE	415.63	415.63	385.06	385.06

Description	2011-12 Unaudited Actuals		2012-13 Budget	
	Annual ADA	Revenue Limit ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
COMMUNITY DAY SCHOOLS (5th-8th Hours)				
28. Elementary				
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only				
b. 7th & 8th Hour Pupil Hours (Hours)*				
29. High School				
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only				
b. 7th & 8th Hour Pupil Hours (Hours)*				
CHARTER SCHOOLS AUTHORIZED BY COUNTY BOARD OF EDUCATION				
30. County Operated Charter Schools - Revenue Limit				
a. Kindergarten through Grade Three				
b. Grades Four through Six				
c. Grades Seven through Eight				
d. Grades Nine through Twelve				
e. Community Day Schools				
31. County Operated Charter Schools - Block Grant				
a. Kindergarten through Grade Three				
b. Grades Four through Six				
c. Grades Seven through Eight				
d. Grades Nine through Twelve				
e. Community Day Schools				
32. Other Charter Schools Authorized by County Board of Education				
a. Kindergarten through Grade Three				
b. Grades Four through Six				
c. Grades Seven through Eight				
d. Grades Nine through Twelve				
e. Community Day Schools				
33. TOTAL CHARTER SCHOOLS ADA	0.00	0.00	0.00	0.00
CHARTER SCHOOLS - COMMUNITY DAY SCHOOLS (5th-8th Hours)				
34. Elementary				
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only				
b. 7th & 8th Hour Pupil Hours (Hours)*				
35. High School				
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only				
b. 7th & 8th Hour Pupil Hours (Hours)*				
SUPPLEMENTAL INSTRUCTION HOURS (Community Schools Only)				
36. Elementary				
a. Core Instruction*				
b. Remedial Instruction*				
37. High School				
a. Core Instruction*				
b. Remedial Instruction*				

*ADA is no longer collected as a result of flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), currently in effect from 2008-09 through 2014-15.

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	501,900.00		501,900.00			501,900.00
Equipment	179,059.85		179,059.85	28,941.31		208,001.16
Total capital assets being depreciated	680,959.85	0.00	680,959.85	28,941.31	0.00	709,901.16
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(181,593.00)		(181,593.00)		11,496.00	(193,089.00)
Equipment	(72,455.21)		(72,455.21)		35,281.84	(107,737.05)
Total accumulated depreciation	(254,048.21)	0.00	(254,048.21)	0.00	46,777.84	(300,826.05)
Total capital assets being depreciated, net	426,911.64	0.00	426,911.64	28,941.31	46,777.84	409,075.11
Governmental activity capital assets, net	426,911.64	0.00	426,911.64	28,941.31	46,777.84	409,075.11
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

(1)

(2)

(3)

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation	14,925.00		14,925.00	14,761.06		29,686.06	27,730.00
Compensated Absences Payable	11,539.27		11,539.27	568.69		12,107.96	
Governmental activities long-term liabilities	26,464.27	0.00	26,464.27	15,329.75	0.00	41,794.02	27,730.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2011-12 Calculations			2012-13 Calculations				
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals		
PRIOR YEAR DATA	2010-11 Actual			2011-12 Actual				
2010-11 Actual Appropriations Limit and Gann ADA are from county's prior year Gann data reported to the CDE)								
PRIOR YEAR APPROPRIATIONS LIMIT								
1. Program Portion of Prior Year Appropriations Limit (Preload/Line D16c, PY column)	7,659.91		7,659.91			7,807.42		
2. Other Services Portion of Prior Year Appropriations Limit (Preload/Line D16d, PY column)	176,739.05		176,739.05			175,250.77		
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Lines A1 plus A2)	184,398.96	0.00	184,398.96			183,058.19		
PRIOR YEAR GANN ADA								
4. Program ADA (Preload/Line B5, PY column)	17.62		17.62			17.52		
5. Other ADA (Preload/Line B6, PY column)	395.74		395.74			382.81		
ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA			ADJUSTMENTS TO 2011-12					
ADJUSTMENTS TO PRIOR YEAR LIMIT			Adjustments to 2011-12					
6. Reorganizations and Other Transfers								
7. Temporary Voter Approved Increases								
8. Less: Lapses of Voter Approved Increases								
9. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A6 plus A7 minus A8)			0.00			0.00		
10. Adjustments to Program Portion (Lines A1 divided by A3 times Line A9)	0.00		0.00	0.00		0.00		
11. Adjustments to Other Services Portion (Lines A9 minus A10)			0.00			0.00		
ADJUSTMENTS TO PRIOR YEAR ADA (Only for reorganizations and other transfers, and only if adjustments to the appropriations limit amounts are entered in Line A6 or A10 above)								
12. Adjustments to Program ADA								
13. Adjustments to Other ADA								
B. CURRENT YEAR GANN ADA	2011-12 Annual Report			2012-13 Annual Estimate				
CURRENT YEAR PROGRAM ADA (2011-12 data should tie to Principal Apportionment attendance Software reports plus any ADA for charter schools approved by the COE)								
1. Total Elementary ADA (Form A, Line 8)**	11.04		11.04	10.00		10.00		
2. Total High School ADA (Form A, Line 22)**	6.48		6.48	6.00		6.00		
3. Total Charter Schools ADA (Form A, Line 33)	0.00		0.00	0.00		0.00		
4. Less: Adult ADA (Form A, Lines 18 through 20)**	0.00		0.00	0.00		0.00		
5. Total (Lines B1 through B3 minus B4)	17.52	0.00	17.52	16.00	0.00	16.00		
			2011-12 P2 Report			2012-13 P2 Estimate		
CURRENT YEAR OTHER ADA								
6. Total District Gann ADA (District Form GANN, Line B9)			382.81			384.20		
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2011-12 Actual			2012-13 Budget				
1. Homeowners' Exemption (Object 8021)	666.26		666.26	100.00		100.00		
2. Timber Yield Tax (Object 8022)	1,361.10		1,361.10	5.00		5.00		
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00		
4. Secured Roll Taxes (Object 8041)	59,971.12		59,971.12	59,000.00		59,000.00		
5. Unsecured Roll Taxes (Object 8042)	372.55		372.55	3,000.00		3,000.00		
6. Prior Years' Taxes (Object 8043)	102.75		102.75	40.00		40.00		
7. Supplemental Taxes (Object 8044)	617.45		617.45	200.00		200.00		
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	5,850.53		5,850.53	0.00		0.00		
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00		
10. Receipts from County Bd. of Supervisors (Object 8070)	0.00		0.00	0.00		0.00		
11. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00		
12. Comm. Redevelopment Funds (Objects 8047 & 8625)	0.00		0.00	0.00		0.00		
13. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00		
14. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00		
15. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00		
16. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	0.00		0.00	0.00		0.00		
17. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C16)	68,941.76	0.00	68,941.76	62,345.00	0.00	62,345.00		

	2011-12 Calculations			2012-13 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
18. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
19. TOTAL LOCAL PROCEEDS OF TAXES (Lines C17 plus C18)	68,941.76	0.00	68,941.76	62,345.00	0.00	62,345.00
EXCLUDED APPROPRIATIONS						
20. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			0.00			0.00
OTHER EXCLUSIONS						
21. Americans with Disabilities Act						
22. Unreimbursed Court Mandated Desegregation Costs						
23. Other Unfunded Court-ordered or Federal Mandates						
24. TOTAL EXCLUSIONS (Lines C20 through C23)			0.00			0.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
25. Revenue Limit State Aid - Current Year (Object 8011)	331,605.00		331,605.00	236,691.00		236,691.00
26. Revenue Limit State Aid - Prior Years (Object 8019)	497.29		497.29	0.00		0.00
27. Supplemental Instruction - CY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
28. Supplemental Instruction - PY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
29. Comm Day Sch Addl Funding - CY (Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)**		0.00	0.00		0.00	0.00
30. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**		0.00	0.00		0.00	0.00
31. ROC/P Apportionment - CY (Res. 0000, Object 8590)**		68,213.00	68,213.00		68,213.00	68,213.00
32. ROC/P Apportionment - PY (Res. 0000, Object 8590)**		158.00	158.00		0.00	0.00
33. Charter Schs. Gen. Purpose Entitlement (Object 8015)	0.00	0.00	0.00	0.00	0.00	0.00
34. Charter Schs. Categorical Block Grant (Object 8590)**		0.00	0.00		0.00	0.00
35. SUBTOTAL STATE AID RECEIVED (Lines C25 through C34)	332,102.29	68,371.00	400,473.29	236,691.00	68,213.00	304,904.00
LESS TRANSFERS FROM DISTRICTS						
36. Trans. of Spec. Ed. Special Day Class (Form RL, Line 23a)	0.00	0.00	0.00	0.00		
37. Trans. of County Comm. Sch. Funds (Form RL, Line 24)	0.00	0.00	0.00	0.00		0.00
38. TOTAL TRANSFERS FROM DISTRICTS (Lines C36 plus C37)	0.00	0.00	0.00	0.00	0.00	0.00
39. TOTAL STATE AID (Lines C35 minus C38)	332,102.29	68,371.00	400,473.29	236,691.00	68,213.00	304,904.00
DATA FOR INTEREST CALCULATION						
40. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	1,286,134.37		1,286,134.37	1,306,858.00		1,306,858.00
41. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	13,204.88		13,204.88	10,100.00		10,100.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT			2011-12 Actual			2012-13 Budget
1. Revised Prior Year Program Limit (Lines A1 plus A10)			7,659.91			7,807.42
2. Inflation Adjustment			1.0251			1.0377
3. Program Population Adjustment (Lines B5 divided by [A4 plus A12]) (Round to four decimal places)			0.9943			0.9132
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)			7,807.42			7,398.53
5. Revised Prior Year Other Services Limit (Lines A2 plus A11)			176,739.05			175,250.77
6. Inflation Adjustment			1.0251			1.0377
7. Other Services Population Adj. (Lines B6 divided by [A5 plus A13]) (Round to four decimal places)			0.9673			1.0036
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			175,250.77			182,512.41
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			183,058.19			189,910.94
APPROPRIATIONS SUBJECT TO THE LIMIT						
10. Local Revenues Excluding Interest (Line C19)			68,941.76			62,345.00
11. Preliminary State Aid Calculation						
a. Maximum State Aid in Local Limit (Lesser of Line C39 or [Lines D9 minus D10 plus C24]; if negative, then zero)			114,116.43			127,
12. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Lines C41 divided by [C40 minus C41] times [D10 plus D11a])			1,898.98			1,479.15
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			70,840.74			63,824.15

	2011-12 Calculations			2012-13 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			112,217.45			126,086.79
14. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D12b)			70,840.74			
b. State Subventions (Line D13)			112,217.45			
c. Less: Excluded Appropriations (Line C24)			0.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)			183,058.19			
15. Adjustments to the Limit Per Government Code Section 7902.1 (Line D14d minus D9; if negative, then zero)			0.00			
If not zero report amount to: Ana J. Matosantos, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814						
16. Apply to Program and Other Services						
a. Program Portion of Adjustment (Lines [D4 divided by D9] times D15)	0.00		0.00			
b. Other Services Portion of Adjustment (Lines D15 minus D16a)			0.00			
c. Final Program Portion of Limit (Lines D4 plus D16a)			7,807.42			
d. Final Other Services Portion of Limit (Lines D8 plus D16b)			175,250.77			
SUMMARY						
	2011-12 Actual			2012-13 Budget		
17. Adjusted Appropriations Limit (Lines D16c plus D16d)			183,058.19			189,910.94
18. Appropriations Subject to the Limit (Line D14d)			183,058.19			

Please provide below an explanation for each entry in the adjustments column. Impacted by the flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011). Amounts in Section C, State Aid Received, can no longer be extracted and must be manually input into the Adjustments column.

ROP Flex funds.

Jose Asquith
Gann Contact Person

530-994-1044 x 22 rasquith@spjUSD.org
Contact Phone Number



Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 78,836.95
- 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) 847,999.21

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) 9.30%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 36,962.35

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)	123,878.62
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	28,182.12
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	9,000.00
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)	2,853.07
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)	36,962.35
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	126,951.46
9. Carry-Forward Adjustment (Part IV, Line F)	6,906.74
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	133,858.20

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	478,003.96
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	88,839.67
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	93,268.20
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	6,974.65
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	76,132.43
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	261,975.23
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)	9,342.15
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)	27,825.10
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)	36,962.35
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	1,079,323.74

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) 11.76%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2013-14 see www.cde.ca.gov/fg/la/ric)
(Line A10 divided by Line B18) 12.40%

Part IV - Carry-forward Adjustment

A 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>126,951.46</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(46,326.91)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.83%) times Part III, Line B18); zero if negative	<u>6,906.74</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.83%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.83%) times Part III, Line B18); zero if positive	<u>0.00</u>
Preliminary carry-forward adjustment (Line C1 or C2)	<u>6,906.74</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>6,906.74</u>

Approved indirect cost rate: 6.83%
Highest rate used in any program: 6.83%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	5630	7,798.32	532.28	6.83%
01	6500	271,415.25	18,537.00	6.83%
01	6512	15,682.49	1,071.00	6.83%
01	6520	16,377.81	1,118.00	6.83%
01	6535	6,133.55	44.39	0.72%
01	6680	17,392.45	1,187.00	6.82%

Unaudited Actuals
2011-12 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	15,969.91		620.67	16,590.58
2. State Lottery Revenue	8560	5,485.82		1,821.84	7,307.66
3. Other Local Revenue	8600-8799	55.36		0.00	55.36
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		21,511.09	0.00	2,442.51	23,953.60
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	1,385.38		913.27	2,298.65
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	4,309.12			4,309.12
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		5,694.50	0.00	913.27	6,607.77
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	15,816.59	0.00	1,529.24	17,345.83
D. COMMENTS:					

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

*Pursuant to Government Code Section 8880.4.5(a)2(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

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Section I - Expenditures	Funds 01, 09, and 62			2011-12 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	1,500,527.11
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, and 3405)	All	All	1000-7999	258,651.31
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 except 3801-3802	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
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 except 3801-3802	80,152.09
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	4,011.12
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				84,163.21
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				1,157,712.59
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				1,157,712.59

Section II - Expenditures Per ADA		2011-12 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, lines 8, 22, 25, and 33, minus lines 18 and 19)		17.52
B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 36a & b and 37a & b - Currently not collected due to flexibility provisions of SBX3 4, as amended by SB 70)		
C. Total ADA before adjustments (Lines A plus B)		17.52
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		17.52
F. Expenditures per ADA (Line I.G divided by Line II.E)		66,079.49
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	1,133,033.83	58,858.90
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section VI)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	1,133,033.83	58,858.90
B. Required effort (Line A.2 times 90%)	1,019,730.45	52,973.01
C. Current year expenditures (Line I.G and Line II.F)	1,157,712.59	66,079.49
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2013-14 may be reduced by the lower of the two percentages)	0.00%	0.00%

Section IV - ARRA State Fiscal Stabilization Fund (SFSF) Expenditures and/or Education Jobs Fund Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive)

SFSF Expenditures (Resource 3200)/Education Jobs Fund Expenditures (Resource 3205)	Funds 01, 09, and 62			2011-12 Expenditures
	Goals	Functions	Objects	
A. Expenditures available to apply to deficiency:				
1. All Resource 3200 and/or Resource 3205 Expenditures	All	All	1000-7999	828.50
2. Less state and local expenditures not allowed for MOE:				
a. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
b. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
c. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
d. Other Transfers Out	All	9200	7200-7299	0.00
e. Interfund Transfers Out	All	9300	7600-7629	0.00
f. All Other Financing Uses	All	9100 9200	7699 7651	0.00
g. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
h. PERS Reduction	All	All	3801-3802	0.00
i. Supplemental expenditures made as a result of a Presidentially declared disaster.	Manually entered. Must not include expenditures previously included.			
j. Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i)				0.00
3. Plus additional MOE expenditures:				
a. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures previously included.			
4. Total SFSF/Education Jobs Fund expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				828.50

Section IV - ARRA State Fiscal Stabilization Fund (SFSF) Expenditures and/or Education Jobs Fund Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive) (continued)

Aggregate Expenditures/Per ADA Expenditures	Total	Per ADA
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
C. SFSF/Education Jobs Fund expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	1,157,712.59	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		66,079.49
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with SFSF/Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2013-14 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION V - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line D)

Charter School Name/Reason for Adjustment	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00

SECTION VI - 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



		Teacher Full-Time Equivalents			Classroom Units			Pupils Transported		
		Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)		
		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	C.U. Factor(s)	C.U. Factor(s)	PT Factor(s)		

A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)

B. Enter Allocation Factor(s) by Goal:
(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)

Instructional Goals	Description	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	C.U. Factor(s)	C.U. Factor(s)	PT Factor(s)
0001	Pre-Kindergarten							
1110	Regular Education, K-12							
3100	Alternative Schools							
3300	Independent Study Centers							
3400	Opportunity Schools							
3500	County Community Schools							
3550	Community Day Schools							
3600	Juvenile Courts							
3700	Specialized Secondary Programs							
3800	Vocational Education							
4110	Regular Education, Adult							
4610	Adult Independent Study Centers							
4620	Adult Correctional Education							
4630	Adult Vocational Education							
4760	Bilingual							
4850	Migrant Education							
4900	Other Supplemental Education							
5000-5999	Special Education (allocated to 5001)							
6000	ROC/P							
Other Goals	Description							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services							
8500	Child Care and Development Services							
8600	County Services to Districts							
Other Funds	Description							
--	Adult Education (Fund 11)							
--	Child Development (Fund 12)							
--	Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors		0.00	0.00	4.90	0.50	10.25	0.00	0.00

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Unaudited Actuals
2011-12
County School Service Fund and Charter Schools Funds
Program Cost Report

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	36,018.47	0.00	36,018.47	6,601.22	42,619.69	42,619.69
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00
3400	Opportunity Schools	60,879.74	3,853.73	64,733.47	11,863.90	76,597.37	76,597.37
3500	County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00
3600	Juvenile Courts	0.00	0.00	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00
4900	Other Supplemental Education	17,392.45	0.00	17,392.45	3,187.57	20,580.02	20,580.02
5000-5999	Special Education	590,704.11	19,567.24	610,271.35	111,846.31	722,117.66	722,117.66
6000	Regional Occupational Ctr/Prg (ROC/P)	42,033.68	1,529.25	43,562.93	7,983.91	51,546.84	51,546.84
Other Goals							
7110	Nonagency - Educational	80,152.09	0.00	80,152.09	14,689.72	94,841.81	94,841.81
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services	298.00	0.00	298.00	54.62	352.62	352.62
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00
8600	County Services to Districts	231,865.76	0.00	231,865.76	42,494.75	274,360.51	274,360.51
Other Costs							
----	Food Services					0.00	0.00
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					0.00	0.00
----	Other Outgo					217,510.60	217,510.60
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	0.00	0.00	0.00
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)						
----	Total County School Service and Charter Schools Funds Expenditures	1,059,344.30	24,950.22	1,084,294.52	198,722.00	217,510.60	1,500,527.12

Unaudited Actuals
2011-12
County School Service Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	29,213.56	0.00	5,250.00	70.00	956.91	0.00	528.00	0.00	0.00	0.00	0.00	36,018.47
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3400	Opportunity Schools	60,879.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	60,879.74
3500	County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3600	Juvenile Courts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4900	Other Supplemental Education	0.00	0.00	0.00	0.00	10,945.80	0.00	6,446.65	0.00	0.00	0.00	0.00	17,392.45
5000-5999	Special Education	409,336.87	62,184.54	13,486.73	6,143.14	79,254.99	0.00	0.00	0.00	0.00	20,297.84	0.00	590,704.11
6000	ROC/P	42,033.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42,033.68
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	77,922.80	2,229.29	0.00	80,152.09
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00	298.00	0.00	0.00	0.00	0.00	0.00	0.00	298.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8600	County Services to Districts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	231,865.76	0.00	0.00	231,865.76
Total Direct Charged Costs		541,463.85	62,184.54	18,736.73	6,213.14	91,455.70	0.00	6,974.65	0.00	309,788.56	22,527.13	0.00	1,059,344.30

* Functions 7100-7199 for Goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)				Total
		Full-Time Equivalents	Classroom Units	Pupils Transported		
Instructional Goals						
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	0.00	0.00	0.00	0.00	0.00
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00
3400	Opportunity Schools	3,058.51	795.22	0.00	0.00	3,853.73
3500	County Community Schools	0.00	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00
3600	Juvenile Courts	0.00	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00
4900	Other Supplemental Education	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	12,211.42	7,355.82	0.00	0.00	19,567.24
6000	ROC/P	1,529.25	0.00	0.00	0.00	1,529.25
Other Goals						
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00	0.00
8600	County Services to Districts	0.00	0.00	0.00	0.00	0.00
Other Funds						
--	Adult Education (Fund 11)		0.00			0.00
--	Child Development (Fund 12)		0.00			0.00
--	Cafeteria (Funds 13 and 61)		0.00			0.00
Total Allocated Support Costs		16,799.18	8,151.04	0.00	0.00	24,950.22

A. Central Administration Costs in County School Service and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	37,661.25
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	9,000.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	123,878.62
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	28,182.12
5	Total Central Administration Costs in County School Service and Charter Schools Funds	198,721.99
B. Direct Charged and Allocated Costs in County School Service and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	1,059,344.30
2	Total Allocated Costs (from Form PCR, Column 2, Total)	24,950.22
3	Total Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	1,084,294.52
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	0.00
D. Total Direct Charged and Allocated Costs (B3 + C5)		1,084,294.52
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		18.33%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	0.00				0.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			0.00		0.00
Other Outgo (Objects 1000-7999)				217,510.60	217,510.60
Total Other Costs	0.00	0.00	0.00	217,510.60	217,510.60

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Description	Principal Appt. Software Data ID	2011-12 Unaudited Actuals	2012-13 Budget
REVENUE LIMIT SUBJECT TO DEFICIT			
1. Juvenile Court Schools and County Community Schools (This amount should be included in resources 2400, 2410 & 2420, Object 8091)	3217	0.00	0.00
2. Homeless Children	3220	0.00	0.00
3. Opportunity Schools	3231	218,742.00	113,112.00
4. Vocational Technical Schools	3236	0.00	0.00
5. Adults in Correctional Facilities (Contra Costa, Marin, and Riverside Counties)	3242	0.00	0.00
6. Total Special Schools and Classes (Sum Lines 1 through 5)	3244	218,742.00	113,112.00
7. Direct Services	3006	28,871.00	29,400.00
8. Other County School Service Fund Operations	3010	66,073.00	67,413.00
9. Minimum Teacher Salary Adjustment	3013	0.00	0.00
10. Teachers' Retirement Board	3015	0.00	0.00
11. Community Day Schools	3103	0.00	0.00
12. Beginning Teacher Salary Incentive Funding	3085	2,176.00	2,247.00
13. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 6 through 12)	3018	315,862.00	212,172.00
DEFICIT CALCULATION			
14. Deficit Factor	3019	0.79112	0.77451
15. DEFICITED REVENUE LIMIT (Line 13 times Line 14)	3020	249,884.75	164,329.34
OTHER REVENUE LIMIT ITEMS			
16. Handicapped Adults (Glenn, Inyo, and Santa Cruz Counties) Unemployment Insurance Increases	3245 3025	10,341.00	6,915.00
18. Less: PERS Reduction (Must agree with objects 8092 and 3801-3802)	3098	4,011.00	5,681.00
19. County School Tuition (Out-of-state)	3033	144,364.00	133,473.00
20. School Building Aid (EC Section 2555)	3034	0.00	0.00
21. Specialized Secondary Schools	3037	0.00	0.00
22. Less: Excess Juvenile Court and Community School Account Ending Balance	3038	0.00	0.00
23. Transfer of Special Education Revenue Limit from School Districts:			
a. Special Day Class	3041	0.00	0.00
b. NPS (EC Section 56366(a)(7))	3246	0.00	0.00
c. NPS/LCI	3042	0.00	0.00
24. Transfer of County Community School Funds from School Districts (Should be included in Resource 2400 or 2420, Object 8091)	3045	0.00	0.00
25. Apprenticeship Funding	0570		
26. Community Day Schools Additional Funding	3103, 9007		
27. Adult Education (EC Section 52616.21)	0487		
28. Core Academic Programs	9001		
29. Remedial Program (California High School Exit Exam)	9002		
30. Other Adjustments	---	0.00	0.00
31. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 16, 17, 19 through 21, 23 through 30, minus Lines 18 and 22)	---	150,694.00	134,707.00
TOTAL REVENUE LIMIT (Sum Lines 15 and 31)	---	400,578.75	299,036.34

Description	Principal Appt. Software Data ID	2011-12 Unaudited Actuals	2012-13 Budget
PROPERTY TAX REVENUES			
33. Total Property Tax Revenues (Including prior year restricted moneys reported in Line 41b)	3059	68,940.00	62,345.00
34. Ratio of Special Education Property Taxes to Total Property Taxes (Round to six decimals)	3062	0.000000	0.000000
REVENUE LIMIT - LOCAL SOURCES			
35. Less: Property Taxes other than Special Education (Line 33 times (1 minus Line 34))	3067	68,940.00	62,345.00
36. Less: Receipts from County Board of Supervisors (Must agree with Object 8070)	3029	0.00	0.00
37. Less: Federal Categorical Aid Other than Special Education	3030	0.00	0.00
38. STATE AID (Line 32 minus Lines 35 through 37)	---	331,638.75	236,691.34
39. STATE AID (For counties receiving excess property taxes) (Sum Lines 19, 20, 21, and 23a through 30 minus Line 22)	---	144,364.00	133,473.00
40. TOTAL STATE AID PORTION OF REVENUE LIMIT (Line 38 or 39, whichever is greater) (This amount should agree with Object 8011)		331,638.75	236,691.34
OTHER ITEMS			
41. Other Items			
a. Excess ERAF	---	0.00	0.00
b. Prior Year Restricted Moneys (EC Section 2558(e))	3055	0.00	0.00
FOR USE IN THE CRITERIA AND STANDARDS REVIEW FORM, REVENUE LIMIT STANDARD CALCULATION			
42. Base Revenue Limit per ADA for Juvenile Court Schools, County Community Schools, and County Community School Students Expelled	3200, 3204, 3214	0.00	0.00
43. Base Revenue Limit per ADA for Other Purpose	3008	158.97	164.13
44. Juvenile Court Schools Statewide Average Base Revenue Limit per ADA for Community Day School	3205	0.00	0.00
45. Base Revenue Limit per ADA for Direct Services	3004	74.39	76.93
OTHER NON-REVENUE LIMIT ITEMS			
46. Apprenticeship Funding	0570		
47. Community Day Schools Additional Funding	3103, 9007		
48. Adult Education (EC Section 52616.21)	0487		
49. Core Academic Programs	9001		
50. Remedial Program (California High School Exit Exam)	9002		

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 9510
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					160,830.16	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	160,830.16		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
-18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Unaudited Actuals
2011-12 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	150,830.16	150,830.16	0.00	0.00

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, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	44,088.98	0.00	45,795.90	0.00	29,839.52	0.00	122,059.53		241,783.93
2000-2999	Classified Salaries	4,930.00	0.00	0.00	0.00	19,316.30	24,640.14	55,522.22		104,408.66
3000-3999	Employee Benefits	15,021.83	0.00	15,419.12	0.00	14,719.02	4,778.80	68,797.16		118,735.93
4000-4999	Books and Supplies	2,501.10	0.00	0.00	0.00	99.44	477.75	2,799.20		5,877.49
5000-5999	Services and Other Operating Expenditures	24,917.61	0.00	0.00	0.00	1,849.96	0.00	79,849.11		106,616.68
6000-6999	Capital Outlay	13,281.42	0.00	0.00	0.00	0.00	0.00	0.00		13,281.42
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	104,740.94	0.00	61,215.02	0.00	65,824.24	29,896.69	329,027.22	0.00	590,704.11
7310	Transfers of Indirect Costs	20,770.39	0.00	0.00	0.00	0.00	0.00	0.00		20,770.39
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	19,567.23	0.00	0.00	0.00	0.00	0.00	0.00		19,567.23
	Total Indirect Costs and PCR Allocations	40,337.62	0.00	0.00	0.00	0.00	0.00	0.00		40,337.62
	TOTAL COSTS	145,078.56	0.00	61,215.02	0.00	65,824.24	29,896.69	329,027.22	0.00	631,041.73
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3300, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	161.05	0.00	45,795.90	0.00	29,839.52	0.00	62,760.28		138,556.75
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	10,456.39	0.00	0.00		10,456.39
3000-3999	Employee Benefits	58.95	0.00	15,419.12	0.00	13,545.49	0.00	22,775.17		51,798.73
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	160.95	0.00	0.00	0.00	814.65	0.00	975.60		975.60
6000-6999	Capital Outlay	13,281.42	0.00	0.00	0.00	0.00	0.00	0.00		13,281.42
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	13,662.37	0.00	61,215.02	0.00	54,656.05	0.00	85,535.45	0.00	215,068.89
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	13,662.37	0.00	61,215.02	0.00	54,656.05	0.00	85,535.45	0.00	215,068.89
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3370-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385; all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									26,725.67
										188,343.22

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 EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)		43,927.93	0.00	0.00	0.00	0.00	0.00	59,299.25		103,227.18
1000-1999	Certificated Salaries	4,930.00	0.00	0.00	0.00	8,659.91	24,640.14	55,522.22		83,862.27
2000-2999	Classified Salaries	14,962.88	0.00	0.00	0.00	1,173.53	4,778.80	46,021.99		86,937.20
3000-3999	Employee Benefits	2,501.10	0.00	0.00	0.00	99.44	477.75	2,799.20		5,877.49
4000-4999	Books and Supplies	24,756.66	0.00	0.00	0.00	1,035.31	0.00	79,849.11		105,641.08
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	91,078.57	0.00	0.00	0.00	11,168.19	29,896.69	243,491.77	0.00	375,635.22
	Total Direct Costs	20,770.39	0.00	0.00	0.00	0.00	0.00	0.00		20,770.39
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
PCRA	Program Cost Report Allocations	19,567.23	0.00	0.00	0.00	0.00	0.00	0.00		19,567.23
	Total Indirect Costs and PCR Allocations	40,337.62	0.00	0.00	0.00	0.00	0.00	0.00		40,337.62
	TOTAL BEFORE OBJECT 8980	131,416.19	0.00	0.00	0.00	11,168.19	29,896.69	243,491.77	0.00	415,972.84
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
	TOTAL COSTS									26,725.67
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
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	1,007.44	0.00	0.00	0.00	0.00	0.00	456.30		1,463.74
5000-5999	Services and Other Operating Expenditures	6,642.45	0.00	0.00	0.00	223.35	0.00	0.00		6,865.80
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	7,649.89	0.00	0.00	0.00	223.35	0.00	456.30	0.00	8,329.54
	Total Direct Costs	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 OBJECTS 8091, 8099, AND 8980	7,649.89	0.00	0.00	0.00	223.35	0.00	456.30	0.00	8,329.54
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals: resources 2000-2999 & 6010-7810, except 5500, 6510, & 7240, goals 5000-5999)									26,725.67
	TOTAL COSTS									35,055.21

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

2010-11 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2010-11 Report SEMA, 2010-11 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	413,530.00	22,417.00
2. Enter audit adjustments of 2010-11 special education expenditures from SACS2012ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
<hr/> <hr/> <hr/>		
3. Enter restatements of 2011-12 special education beginning fund balances from SACS2012ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
<hr/> <hr/> <hr/>		
4. Enter any other adjustments, not included in Line 1 (explain below)		
<hr/> <hr/> <hr/>		
5. 2010-11 Expenditures, Adjusted for 2011-12 MOE Calculation (Sum lines 1 through 4)	413,530.00	22,417.00
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2010-11 Report SEMA, 2010-11 Expenditures by LEA (LE-CY) worksheet	50.00	
2. Enter any adjustments not included in Line C1 (explain below)		
<hr/> <hr/> <hr/>		
3. 2010-11 Unduplicated Pupil Count, Adjusted for 2011-12 MOE Calculation (Line C1 plus Line C2)	50.00	

201

202

203

SELPA: (??)

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. If a member of a SELPA, submit this form together with the 2011-12 Expenditures by LEA (LE-CY) and the 2010-11 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

After reviewing all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2011-12 MOE requirement.

If you select the local expenditures only method to meet the MOE requirement, then the level of effort in the local expenditures only method will be the base level of effort the next time you use that method to meet MOE. For example, choosing the local expenditures only method will mean that the dollar amount listed in B2a of Section 3 or B2c of Section 3 will become the base for the next time you use the local expenditures only method to meet the level of effort requirement.

Combined state and local expenditures

Local expenditures only

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 local only MOE standard, combined state and local 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).

List exempt reductions, if any, to be used in the calculation below:	State and Local	Local Only
Total exempt reductions	0.00	0.00

SELPA: (??)

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

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 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 Awards - Resources 3310 and 3320)	_____	_____
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	_____
Increase in funding (if difference is positive)	<u>0.00</u>	_____
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00 (a)</u>	_____
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)	<u>0.00 (b)</u>	_____

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)	<u>0.00 (d)</u>	_____
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)	<u>0.00 (f)</u>	_____

SELPA: (??)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<u>Actual Expenditures FY 2011-12 (LE-CY Worksheet)</u>	<u>Actual Expenditures FY 2010-11 (LE-PY Worksheet)</u>	<u>Difference (A - B)</u>
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	<u>631,041.73</u>		
2. Less: Expenditures paid from federal sources	<u>188,343.22</u>		
3. Expenditures paid from state and local sources	<u>442,698.51</u>	<u>413,530.00</u>	
Less: Exempt reduction(s) from SECTION 1		<u>0.00</u>	
Less: 50% reduction from SECTION 2		<u>0.00</u>	
Net expenditures paid from state and local sources	<u>442,698.51</u>	<u>413,530.00</u>	<u>29,168.51</u>
4. Special education unduplicated pupil count	<u>44</u>	<u>50</u>	
5. Per capita state and local expenditures (A3/A4)	<u>10,061.33</u>	<u>8,270.60</u>	<u>1,790.73</u>

If one or both of the differences in lines A3 and A5, Column C, are positive (current year state and local expenditures, in total or per capita, are greater than prior year's net state and local expenditures), the MOE requirement is met; Part B can still be completed.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures, and Part B must be completed.

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

If MOE was not met in Part A and this Local Expenditures Only Method applies, complete either B1 or B2, but not both. Complete B1 if the MOE "actual vs. actual" requirement was met last year using local expenditures (whether or not the requirement was also met using combined state and local expenditures); otherwise, complete B2.

Click on the button that applies:

1. Last year's local expenditures met MOE requirement:

- a. Expenditures paid from local sources
 - Less: Exempt reduction(s) from SECTION 1
 - Less: 50% reduction from SECTION 2
 - Net expenditures paid from local sources

b. Per capita local expenditures (B1a/A4)

	FY 2011-12	FY 2010-11	Difference
		Base FY	

2. Enter in the second column, Base FY, the special education expenditures paid from local funds and the special education unduplicated pupil count, for the most recent fiscal year when MOE actual vs. actual requirement was met based on local expenditures. Enter the fiscal year in the column heading. If you have not previously used this method to meet the level of effort requirement, the earliest base year that can be used is 2006-07.

- a. Expenditures paid from local sources
 - Less: Exempt reduction(s) from SECTION 1
 - Less: 50% reduction from SECTION 2
 - Net expenditures paid from local sources

b. Special education unduplicated pupil count

c. Per capita local expenditures (B2a/B2b)

	FY 2011-12		Difference

If one or both of the differences in Column C for the checked section (B1 or B2) are positive, the MOE requirement is met.

After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2011-12 MOE requirement and make the selection on Page 1.

Rose Asquith
Contact Name

530-994-1044 x 22
Telephone Number

Business Manager
Title

rasquith@spiusd.org
E-mail Address

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 BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	44,212.00	0.00	47,162.00	0.00	29,970.00	0.00	125,009.00		246,953.00
2000-2999	Classified Salaries	6,144.00	0.00	0.00	0.00	22,365.00	27,944.00	54,020.00		110,473.00
3000-3999	Employee Benefits	44,325.00	0.00	15,325.00	0.00	14,747.00	5,407.00	69,612.00		149,417.00
4000-4999	Books and Supplies	6,700.00	0.00	0.00	0.00	0.00	0.00	3,920.00		10,620.00
5000-5999	Services and Other Operating Expenditures	38,149.00	0.00	0.00	0.00	3,500.00	804.00	94,500.00		136,953.00
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	139,530.00	0.00	62,488.00	0.00	70,582.00	34,155.00	347,061.00	0.00	653,816.00
7310	Transfers of Indirect Costs	21,568.00	0.00	0.00	0.00	0.00	0.00	0.00		21,568.00
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	21,568.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,568.00
	TOTAL COSTS	161,098.00	0.00	62,488.00	0.00	70,582.00	34,155.00	347,061.00	0.00	675,384.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	44,212.00	0.00	0.00	0.00	0.00	0.00	61,367.00		105,579.00
2000-2999	Classified Salaries	6,144.00	0.00	0.00	0.00	11,908.00	27,944.00	54,020.00		100,016.00
3000-3999	Employee Benefits	44,325.00	0.00	0.00	0.00	1,389.00	5,407.00	47,124.00		98,245.00
4000-4999	Books and Supplies	6,700.00	0.00	0.00	0.00	0.00	0.00	3,920.00		10,620.00
5000-5999	Services and Other Operating Expenditures	38,149.00	0.00	0.00	0.00	2,500.00	804.00	94,500.00		135,953.00
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	139,530.00	0.00	0.00	0.00	15,797.00	34,155.00	260,931.00	0.00	450,413.00
7310	Transfers of Indirect Costs	21,568.00	0.00	0.00	0.00	0.00	0.00	0.00		21,568.00
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	21,568.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,568.00
	TOTAL BEFORE OBJECT 8980	161,098.00	0.00	0.00	0.00	15,797.00	34,155.00	260,931.00	0.00	471,981.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									72,890.00
										544,861.00

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 BUDGET (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	27,730.00	0.00	0.00	0.00	0.00	0.00	0.00		27,730.00
4000-4999	Books and Supplies	2,900.00	0.00	0.00	0.00	0.00	0.00	2,650.00		5,550.00
5000-5999	Services and Other Operating Expenditures	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00		1,000.00
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	31,630.00	0.00	0.00	0.00	0.00	0.00	2,650.00	0.00	34,280.00
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 OBJECTS 8091, 8099, AND 8980	31,630.00	0.00	0.00	0.00	0.00	0.00	2,650.00	0.00	34,280.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									72,880.00
	TOTAL COSTS									(9,242.00)
										97,918.00

* 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, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	44,088.98	0.00	45,795.90	0.00	29,839.52	0.00	122,059.53		241,783.93
2000-2999	Classified Salaries	4,930.00	0.00	0.00	0.00	19,316.30	24,640.14	55,922.22		104,408.66
3000-3999	Employee Benefits	15,021.83	0.00	15,419.12	0.00	14,719.02	4,778.80	68,797.16		118,735.93
4000-4999	Books and Supplies	2,501.10	0.00	0.00	0.00	99.44	4,777.5	2,799.20		5,877.49
5000-5999	Services and Other Operating Expenditures	24,917.61	0.00	0.00	0.00	1,849.96	0.00	79,849.11		106,616.68
6000-6999	Capital Outlay	13,281.42	0.00	0.00	0.00	0.00	0.00	0.00		13,281.42
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	104,740.94	0.00	0.00	0.00	0.00	0.00	0.00		104,740.94
	Total Direct Costs			61,215.02		65,824.24	29,896.69	329,027.22	0.00	590,704.11
7310	Transfers of Indirect Costs	20,770.39	0.00	0.00	0.00	0.00	0.00	0.00		20,770.39
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)	19,567.23	0.00	0.00	0.00	0.00	0.00	0.00		19,567.23
	Total Indirect Costs	20,770.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,770.39
	TOTAL COSTS	125,511.33	0.00	61,215.02	0.00	65,824.24	29,896.69	329,027.22	0.00	611,474.50
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	161.05	0.00	45,795.90	0.00	29,839.52	0.00	62,760.28		138,556.75
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	10,456.39	0.00	0.00		10,456.39
3000-3999	Employee Benefits	58.95	0.00	15,419.12	0.00	13,545.49	0.00	22,775.17		51,798.73
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	160.95	0.00	0.00	0.00	814.65	0.00	0.00		975.60
6000-6999	Capital Outlay	13,281.42	0.00	0.00	0.00	0.00	0.00	0.00		13,281.42
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	13,662.37	0.00	61,215.02	0.00	54,656.05	0.00	85,535.45	0.00	215,068.89
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	13,662.37	0.00	61,215.02	0.00	54,656.05	0.00	85,535.45	0.00	215,068.89
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									26,725.67
										188,343.22

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5080)	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 EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	43,827.93	0.00	0.00	0.00	0.00	0.00	59,299.25		103,227.18
2000-2999	Classified Salaries	4,930.00	0.00	0.00	0.00	8,859.91	24,640.14	55,522.22		93,952.27
3000-3999	Employee Benefits	14,962.88	0.00	0.00	0.00	1,173.53	4,778.80	46,021.99		66,937.20
4000-4999	Books and Supplies	2,501.10	0.00	0.00	0.00	99.44	477.75	2,799.20		5,877.49
5000-5999	Services and Other Operating Expenditures	24,756.66	0.00	0.00	0.00	1,035.31	0.00	79,849.11		105,641.08
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	91,078.57	0.00	0.00	0.00	11,168.19	29,896.69	243,491.77	0.00	375,635.22
	Total Direct Costs									
7310	Transfers of Indirect Costs	20,770.39	0.00	0.00	0.00	0.00	0.00	0.00		20,770.39
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)	19,567.23	0.00	0.00	0.00	0.00	0.00	0.00		19,567.23
	Total Indirect Costs	20,770.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,770.39
	TOTAL BEFORE OBJECT 8980	111,848.96	0.00	0.00	0.00	11,168.19	29,896.69	243,491.77	0.00	396,405.61
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
	TOTAL COSTS									
LOCAL 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	1,007.44	0.00	0.00	0.00	0.00	0.00	456.30		1,463.74
5000-5999	Services and Other Operating Expenditures	5,642.45	0.00	0.00	0.00	223.35	0.00	0.00		6,865.80
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	7,649.89	0.00	0.00	0.00	223.35	0.00	456.30	0.00	8,329.54
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 OBJECTS 8091, 8099, AND 8980	7,649.89	0.00	0.00	0.00	223.35	0.00	456.30	0.00	8,329.54
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									
	TOTAL COSTS									
	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									
	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									
	TOTAL COSTS									

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

SELPA: (??)

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. If a member of a SELPA, submit this form together with the 2012-13 Budget by LEA (LB-B) and the 2011-12 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

After reviewing all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2012-13 MOE requirement.

If you select the local expenditures only method to meet the MOE requirement, then the level of effort in the local expenditures only method will be the base level of effort the next time you use that method to meet MOE. For example, choosing the local expenditures only method will mean that the dollar amount listed in B2a of Section 3 or B2c of Section 3 will become the base for the next time you use the local expenditures only method to meet the level of effort requirement.

Combined state and local expenditures

Local expenditures only

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 local only MOE standard, combined state and local 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).

List exempt reductions, if any, to be used in the calculation below:	State and Local	Local Only
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	0.00	0.00

SELPA: (??)

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

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 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 Awards - Resources 3310 and 3320)	_____	_____
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	_____
Increase in funding (if difference is positive)	<u>0.00</u>	_____
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00</u> (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)	<u>0.00</u> (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)	<u>0.00</u>	(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)	<u>0.00</u>	(f)

SELPA: (??)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<u>Budgeted Amounts FY 2012-13 (LB-B Worksheet)</u>	<u>Actual Expenditures FY 2011-12 (LE-B Worksheet)</u>	<u>Difference (A - B)</u>
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	<u>675,384.00</u>		
2. Less: Expenditures paid from federal sources	<u>130,523.00</u>		
3. Expenditures paid from state and local sources	<u>544,861.00</u>	<u>423,131.28</u>	
Less: Exempt reduction(s) from SECTION 1		<u>0.00</u>	
Less: 50% reduction from SECTION 2		<u>0.00</u>	
Net expenditures paid from state and local sources	<u>544,861.00</u>	<u>423,131.28</u>	<u>121,729.72</u>
4. Special education unduplicated pupil count	<u>44</u>	<u>50</u>	
5. Per capita state and local expenditures (A3/A4)	<u>12,383.20</u>	<u>8,462.63</u>	<u>3,920.57</u>

If one or both of the differences in lines A3 and A5, Column C, are positive (current year budgeted state and local expenditures, in total or per capita, are greater than prior year's net state and local expenditures), the MOE requirement is met; Part B can still be completed.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures, and Part B must be completed.

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

If MOE was not met in Part A and this Local Expenditures Only Method applies, complete either B1 or B2, but not both. Complete B1 if the MOE "budget vs. actual" requirement was met last year using local expenditures (whether or not the requirement was also met using combined state and local expenditures); otherwise, complete B2.

Click on the button that applies:

1. Last year's local expenditures met MOE requirement:

- a. Expenditures paid from local sources
 - Less: Exempt reduction(s) from SECTION 1
 - Less: 50% reduction from SECTION 2
 - Net expenditures paid from local sources

b. Per capita local expenditures (B1a/A4)

	Budget FY 2012-13	Actual FY 2011-12	Difference

2. Enter in the second column, Base FY, the special education expenditures paid from local funds and the special education unduplicated pupil count, for the most recent fiscal year when MOE budget vs. actual requirement was met based on local expenditures. Enter the fiscal year in the column heading. If you have not previously used this method to meet the level of effort requirement, the earliest base year that can be used is 2006-07.

- a. Expenditures paid from local sources
 - Less: Exempt reduction(s) from SECTION 1
 - Less: 50% reduction from SECTION 2
 - Net expenditures paid from local sources

b. Special education unduplicated pupil count

c. Per capita local expenditures (B2a/B2b)

	Budget FY 2012-13	Base FY	Difference

If one or both of the differences in Column C for the checked section (B1 or B2) are positive, the MOE requirement is met.

After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2012-13 MOE requirement and make the selection on Page 1.

Rose Asquith
Contact Name

530-994-1044
Telephone Number

Business Manager
Title

rasquith@spjUSD.org
E-mail Address