

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

June 12, 2018

6:00 pm REGULAR SESSION

Downieville School, 130 School St, Downieville CA 95936

Videoconferencing will be available at Sierra County Office of Education, 109 Beckwith Rd, Rm 4, Loyalton CA 96118

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

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

Public inspection of agenda documents that are distributed to the Board less than 72 hours before the meeting, will be made available at the Sierra County Board of Education, 109 Beckwith Road, Room 3, Loyalton, CA, 96118, and posted with the online agenda at

<http://www.sierracountyofficeofeducation.org> (Government Code 54957.5).

A. CALL TO ORDER

(Please be advised that this meeting will be recorded.)

B. ROLL CALL

C. FLAG SALUTE

D. APPROVAL OF AGENDA

E. INFORMATION/DISCUSSION ITEMS

1. Superintendent's Report

- a. California State Budget May Revise
- b. Addition of Special Education Teacher to vacant position
- c. Professional Services Agreement with Barbara McKurtis for 2018-2019
- d. Professional Services Agreement with Leslie Marsden for 2018-2019
- e. Possibility of Grant Funding for Increased Security
- f. Update on Juvenile Justice Committee Probation Funding
- g. Hillary Lozano 2017-2018 Friday Night Live Kids Program Advisor assignment
- h. Assignment of Laurizeth Lizarde-Cabrales, Instructional Aide .71 FTE, Loyalton High School effective 06/01/2018

2. Business Report

- a. Account Object Summary-Balance from 07/01/2017 to 05/31/2018**
- b. California Department of Education Letter of Acceptance of 2017-18 Second Interim Reports**
- c. Certification Letter for Fiscal Year 2016-2017 Audit**

3. Board Members' Report (5 minutes)

4. 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 for the Regular Board Meeting held May 8, 2018**
2. Approval of Board Report-Checks Dated 05/01/2018 through 05/31/2018**
3. Approval of Consolidated Application for 2018-2019**

G. ACTION ITEMS

1. Unfinished Business and General Orders
 - a. Asphalt and Concrete Projects
 1. Contract with CRM for Asphalt Project
 2. Award Bids*
2. New Business

PUBLIC HEARING – SELPA

- a. Public Hearing for California Department of Education Certification of the Sierra County SELPA Annual Service and Budget Plan
- b. Approval of SELPA Annual Service and Budget Plan**
- c. Adoption of the 2018-2019 Local Control and Accountability Plan (backup available by email and online at www.sierracountyofficeofeducation.org)
- d. Adoption of the 2018-2019 Budget and the Criteria & Standards Report**
- e. Approve Certificated Substitute Pay rate effective July 1, 2018**

BOARD POLICIES AND ADMINISTRATIVE REGULATIONS

- f. Approval of revisions and deletions from May 8, 2018 meeting as presented and approved during the District meeting***
- g. Board Policy 0410, Nondiscrimination in District Programs and Activities, revision**
- h. Board Policy AND Administrative Regulation 3514, Environmental Safety, revision**
- i. Board Policy 4111/4211/4311, Recruitment and Selection, revision**
- j. Board Policy AND Administrative Regulation 4119.11/4219.11/4319.11, Sexual Harassment, revision**
- k. Administrative Regulation 4161.1/4361.1, Personal Illness/Injury Leave, revision**
- l. Administrative Regulation 4261.1, Personal Illness/Injury Leave, revision**

H. ADVANCED PLANNING

1. Next Regular Board Meeting will be held on July 10, 2018 at Sierra County Office of Education, 109 Beckwith Rd, Rm 4, Loyalton CA 96118 beginning with Closed Session, as needed, at 5:00pm and the Regular Board Meeting at 6:00pm.
2. Suggested Agenda Items
 - a. _____
 - b. _____

I. ADJOURN



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

*** prior month handout
** enclosed
* handout

Balances through May						Fiscal Year 2017/18
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - Gen Fund						
1100	Teachers Salaries	253,033.00	337,959.00	31,197.00	305,426.58	1,335.42
1120	Certificated Substitutes		5,790.00		6,670.00	880.00-
1200	Certificated Pupil Support Ser	62,735.00	63,765.00	6,273.54	58,241.86	750.40-
1300	Certificated Supervisor Admini	122,205.00	122,205.00	10,183.76	110,061.61	1,959.63
1310	Teacher in Charge		10,000.00	1,000.00	11,000.00	2,000.00-
1900	Other Certificated Salaries		18,800.00		10,050.00	8,750.00
	Total for Object 1000	437,973.00	558,519.00	48,654.30	501,450.05	8,414.65
2100	Instructional Aides' Salaries	127,814.00	99,056.00	12,257.64	92,569.72	5,771.36-
2105	Per Diem - Same Day Travel				42.00	42.00-
2115	Classified Extra Duty				473.24	473.24-
2120	Classified Substitutes		7,618.00		8,895.04	1,277.04-
2200	Classified Support Salaries	11,472.00	21,800.00	1,367.73	17,122.10	3,310.17
2300	Classified Supervisors' Admini	90,686.00	90,376.00	7,482.00	84,754.50	1,860.50-
2400	Clerical Technical Office Staf	135,885.00	154,987.00	11,910.20	131,502.50	11,574.30
2420	Clerical Substitute				36.50	36.50-
2900	Other Classified Salaries	16,284.00	15,128.00		15,313.14	185.14-
	Total for Object 2000	382,141.00	388,965.00	33,017.57	350,708.74	5,238.69
3101	STRS Certificated Positions	79,671.00	103,739.00	6,955.88	70,898.92	25,884.20
3102	STRS Classified Positions		664.00	66.41	1,679.94	1,082.35-
3201	PERS Certificated Positions				51.25	51.25-
3202	PERS Classified Positions	62,566.00	58,616.00	4,967.10	52,885.31	763.59
3301	OASDI Certificated Positions		1,286.00-		40.92	1,326.92-
3302	OASDI Classified Positions	23,436.00	22,531.00	1,834.07	19,804.00	892.93
3311	Medicare Certificated Position	5,861.00	7,683.00	664.43	6,893.67	124.90
3312	Medicare Classified Positions	5,484.00	5,528.00	467.98	4,989.82	70.20
3401	Health & Welfare Benefits Cert	100,460.00	124,887.00	10,399.01	96,951.25	17,536.74
3402	Health & Welfare Benefits Clas	73,741.00	114,461.00	10,137.59	102,395.14	1,928.27
3501	SUI Certificated	218.00	276.00	24.33	252.58	.91-
3502	SUI Classified	193.00	196.00	16.51	174.05	5.44
3601	Workers' Compensation Certific	15,002.00	20,072.00	1,735.68	18,021.42	314.90
3602	Workers' Compensation Classifi	14,036.00	14,440.00	1,222.47	13,029.86	187.67
	Total for Object 3000	380,668.00	471,807.00	38,491.46	388,068.13	45,247.41
4100	Approved Textbooks Core Curric	614.00	2,851.00			2,851.00
4200	Library and Reference Material		1,000.00			1,000.00
4300	Materials and Supplies	38,755.00	51,914.00	305.56	17,853.58	33,754.86

Balances through May						Fiscal Year 2017/18
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - Gen Fund (continued)						
4320	Custodial Grounds Supplies	500.00	600.00		421.13	178.87
4330	Office Supplies	1,000.00	1,000.00		1,014.22	14.22-
4350	Vehicle Upkeep	5,500.00	5,500.00	1,538.31	711.69	3,250.00
4400	Noncapitalized Equipment	22,766.00	28,770.00		4,479.38	24,290.62
	Total for Object 4000	69,135.00	91,635.00	1,843.87	24,480.00	65,311.13
5100	Subagreements for Services	44,000.00	43,000.00	17,038.74	34,750.85	8,789.59-
5200	Travel and Conference	26,817.00	54,761.00	3,541.10	13,495.00	37,724.90
5300	Dues and Membership	19,205.00	19,570.00	71.75	11,909.00	7,589.25
5400	Insurance	9,300.00	9,600.00		8,506.00	1,094.00
5500	Operation Housekeeping Service	9,200.00	9,200.00	819.86	8,477.09	96.95-
5600	Rentals, Leases, Repairs, Nonc	3,100.00	3,100.00	96.46	1,027.39	1,976.15
5801	Legal Services	20,500.00	20,500.00		7,107.00	13,393.00
5803	Legal Publications	500.00	500.00			500.00
5805	Personnel Expense	613.00	793.00	36.69	145.00	611.31
5806	Negotiations	1,000.00	1,000.00			1,000.00
5808	Other Services & Fees	1,500.00	1,500.00	174.03	1,325.97	.00
5810	Contracted Services	445,615.00	493,256.00	95,093.39	293,021.11	105,141.50
5899	SPJUSD to Reimburse			827.77	1,409.35	2,237.12-
5900	Communications	1,900.00	5,200.00	1,356.64	3,470.26	373.10
	Total for Object 5000	583,250.00	661,980.00	119,056.43	384,644.02	158,279.55
6200	Building and Improvement of Bu	18,867.00	22,664.00			22,664.00
6400	Equipment	20,000.00	20,000.00			20,000.00
	Total for Object 6000	38,867.00	42,664.00	.00	.00	42,664.00
7141	Tuition, excess cost etc betwe	24,428.00	24,428.00			24,428.00
7310	Direct Support/Indirect Costs					.00
	Total for Object 7000	24,428.00	24,428.00	.00	.00	24,428.00
	Total for Fund 01 and Expense accounts	1,916,462.00	2,239,998.00	241,063.63	1,649,350.94	349,583.43
Fund 16 - FOREST RES						
7211	Transfers of Pass-through Rev	80,000.00	80,000.00			80,000.00
7619	Other Authorized Interfund Tra	13,360.00	13,360.00		22,115.93	8,755.93-
	Total for Fund 16, Expense accounts and Object 7000	93,360.00	93,360.00	.00	22,115.93	71,244.07
	Total for Org 001 - Sierra County Office of Education	2,009,822.00	2,333,358.00	241,063.63	1,671,466.87	420,827.50



CALIFORNIA
DEPARTMENT OF
EDUCATION

TOM TORLAKSON
STATE SUPERINTENDENT OF PUBLIC INSTRUCTION

RECEIVED

May 14, 2018

MAY 10 2018

CODE
S-PJUSD

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

Dear Superintendent Grant, Ed.D.:

Subject: 2017–18 Second Interim Reports

Pursuant to California *Education Code* sections 1240(l) and 42131(f), we have reviewed your county office of education and school district's Second Interim Reports and the accompanying positive certifications of financial solvency to determine whether they comply with the Criteria and Standards for fiscal stability adopted by the State Board of Education, allow your offices to meet their financial obligations during the fiscal year, and are consistent with a financial plan that will enable your offices to satisfy their multiyear financial commitments. We concur with your assessment that, based on current projections, your county office and school district will be able to meet their financial obligations for the current and subsequent two fiscal years and that positive certifications are appropriate.

We note that the 2017–18 negotiations with the classified bargaining unit were not settled at the end of the first interim period. To the extent that collective bargaining agreements result in additional ongoing costs, we advise you that such increased costs should be supported by additional ongoing revenues or ongoing reduction of expenditures. Further, the Criteria and Standards specify that upon settlement, the county office of education must provide the California Department of Education with an analysis of the cost of the settlement and its impact on the operating budget. The public disclosure documents prepared in compliance with *Government Code* Section 3547.5 can be used to satisfy this requirement.

Pursuant to *Government Code* Section 3547.5(b), a school district's superintendent and its chief business official must certify in writing that the costs incurred under a negotiated bargaining agreement can be met by the school district during the term of the agreement. Upon settlement, please provide our office with a copy of the certification and an itemization of the budget revisions needed to implement the agreement.

Merrill Grant, Ed.D., Superintendent
May 14, 2018
Page 2

We appreciate the submission of your Second Interim Reports. If you have any questions or concerns, please contact our office by phone at 916-322-1770.

Sincerely,



Christine Davis, Administrator
Financial Accountability and Information Services

CD:jm

20170203a-46

cc: Nona Griesert, Business Manager



BETTY T. YEE

California State Controller

RECEIVED

MAY 07 2018

SJUE
S-PJUSD

May 3, 2018

Sierra County Office of Education
P.O. Box 955
Loyalton, CA 96118

Re: Certification Letter – Fiscal Year 2016-17 Sierra County Office of Education

The State Controller's Office (SCO) has completed its desk review of the referenced entity's annual audit report for the fiscal year ended June 30, 2017. As a result of the review, the SCO certifies that the audit report conforms to the reporting standards contained in the audit guide, *2016-17 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810. Also, the SCO determined that the report generally meets the requirements of Title 2, *Code of Federal Regulations*, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Subpart F—Audit Requirements (Uniform Guidance).

The SCO's certification authorizes the auditee to release the portion of the audit fee withheld under the provisions of California Education Code Section 14505. The SCO has notified the auditee that the audit report was certified.

If you have any questions regarding this letter or any other local education agency (LEA) audit issue, please contact a member of my LEA staff by telephone at (916) 324-6442 or by email at leaaudits@sco.ca.gov.

Sincerely,

Joel James, Chief
Financial Audits Bureau
Division of Audits

MAILING ADDRESS P.O. Box 942850, Sacramento, CA 94250-5874
SACRAMENTO 3301 C Street, Suite 700, Sacramento, CA 95816 (916) 324-8907
LOS ANGELES 901 Corporate Center Drive, Suite 200, Monterey Park, CA 91754-7619 (323) 981-6802

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

May 8, 2018

Sierra County Office of Education, 109 Beckwith Rd, Loyalton CA 96118
Teleconferenced to Downieville School, 130 School St, Downieville CA 95936
6:00pm Regular Session

A. CALL TO ORDER

President PATTY HALL called the meeting to order at 6:02pm.

B. ROLL CALL

PRESENT: Patty Hall, President
Allen Wright, Vice President
Sharon Dryden, Clerk
Mike Moore, Member
Jenny Gant, Member

ABSENT: None

C. APPROVAL OF AGENDA

MOORE/WRIGHT
5/0

D. FLAG SALUTE

E. INFORMATION/DISCUSSION ITEMS

1. Superintendent's Report

- a. Assignment of Kathleen Epps, Downieville School Transportation Aide, 20 hours weekly .667 FTE, effective 4/09/2018
- b. Curriculum Coordinator 2018-2019, Appointment of Megan Meschery FTE 1.0 – recommend Megan for full-time Curriculum Coordinator, effective 7/1/18
- c. Report out from California County Superintendents Educational Services Association (CCSESA) Meeting April 22nd-24th – a lot of talk about the budget and politics in the organization.
- d. Professional Services Agreement with Jane Lee for 2018-2019 – Counselor in DVL – no change from last year
- e. Professional Services Agreement with Janis Hardeman for 2018-2019 – a few more days added, but next year is going to be her last

2. Business Report

- a. Account Object Summary-Balance from 07/01/17 to 04/30/2018

3. Board Members' Report (5 minutes)

- a. None

4. Public Comment

- a. Current location –
Megan Meschery: Sierra Schools Foundation report
- b. Videoconference location – no comment

F. CONSENT CALENDAR

1. Approval of minutes for the Regular Board Meeting held April 10, 2018
 2. Approval of Board Report-Checks Dated 04/01/2018 through 04/30/2018
 3. Authorization to enter into a Memorandum of Understanding between Sierra County Office of Education and Sierra-Plumas Joint Unified School District, 2019-03C
- WRIGHT/GANT
5/0

G. ACTION ITEMS

1. Unfinished Business and General Orders
 - a. Discuss Bids and Action for Asphalt and Concrete Project
GRANT: One bid came in at \$720K – pretty high; recommend amendments to base project and go out to get new bids for a more diverse selection to choose from
MOORE moved to reject bid. Seconded by DRYDEN.
5/0
2. New Business
 - PUBLIC HEARING – LCAP**
 - a. Public Hearing opened at 6:17pm to receive public comment on the Proposed 2018-19 Local Control and Accountability Plan and closed without comment.
 - PUBLIC HEARING – SCOE Budget**
 - b. Public Hearing opened at 6:18pm to receive public comment on the 2018-19 Proposed Budget and closed without comment.
 - PUBLIC HEARING – Proposition 30, Education Protection Account**
 - c. Public Hearing opened at 6:18pm to receive public comment on the use of Proposition 30 Funding for 2018-19 and closed without comment.
 - PUBLIC HEARING – Collective Bargaining Disclosure Statement**
 - d. Public Hearing opened at 6:19pm to receive public comment regarding Collective Bargaining Agreement (Items e-l) and closed without comment.
 - e. Presentation and Approval of the Tentative Agreement to Administration Employees 2017-2018 Negotiations for salary and benefits
 - f. Presentation and Approval of the Tentative Agreement to Classified Employees 2017-2018 Negotiations for salary and benefits
 - g. Presentation and Approval of the Tentative Agreement to Classified Management Employee 2017-2018 Negotiations for salary and benefits
 - h. Presentation and Approval of the Tentative Agreement to Confidential Employees 2017-2018 Negotiations for salary and benefits
 - i. Completion of Bargaining, Administration Employees, 2017-2018 Negotiations
 - j. Completion of Bargaining, Classified Employees, 2017-2018 Negotiations
 - k. Completion of Bargaining, Classified Management Employee, 2017-2018 Negotiations
 - l. Completion of Bargaining, Confidential Employees, 2017-2018 Negotiations
 - m. Approval of 2018-2019 Extra Duty Assignments and Stipends

MOORE moved to approve e-m. Seconded by WRIGHT.
5/0
MOORE: bonus \$8.25 per work day

- n. Adoption of Resolution 18-007, Set Superintendent Salary
MOORE motioned to adopt Resolution 18-007 at \$25,000 per year, for the 2018-2019 fiscal year. GANT seconded.
TRUSTEE DRYDEN AYE
TRUSTEE HALL AYE
TRUSTEE GANT AYE
TRUSTEE MOORE AYE
TRUSTEE WRIGHT AYE
5/0
- o. Authorization for Certificated Employees to participate in up to five Staff Development Activities during 2018-19, designed by teachers for teachers pursuant to the provision of SB1193, at least six hours in length, to be compensated at the rate of \$200 per documented Staff Development Activity. (SPTA Collective Bargaining Agreement Article 3.11)
DRYDEN/MOORE
5/0

BOARD POLICIES AND ADMINISTRATIVE REGULATIONS

- p. Administrative Regulation 3230, Federal Grant Funds, revision
- q. Board Policy AND Administrative Regulation 3551, Food Service Operation/Cafeteria Fund, revision
- r. Board Policy AND Administrative Regulation 3553, Free and Reduced Price Meals, revision
- s. Board Policy 5030, Student Wellness, annual review -no change (access available online at www.sierracountyofficeofeducation.org)
- t. Board Policy AND Administrative Regulation AND Exhibit 5116.1, Intradistrict Open Enrollment, annual review per Education Code 35160.5, 48980
- u. Board Policy AND Administrative Regulation 6171, Title I Programs, revision
- v. DELETE or REVISE Exhibit 1312.3, Uniform Complaint Procedures
- w. DELETE Exhibit 9150, Student Board Members

****Tabled all discussion and action on Policies and Regulations to District meeting****

H. ADVANCED PLANNING

- 1. Next Regular Board Meeting will be held on June 12, 2018 at Downieville School, 130 School St., Downieville, CA 95936 beginning with Closed Session, as needed, at 5:00pm and the Regular Board Meeting at 6:00pm.
- 2. Suggested Agenda Items

- I. ADJOURN at 6:26pm
MOORE/WRIGHT
5/0

Sharon Dryden, Clerk

Dr. Merrill M. Grant, Superintendent

Checks Dated 05/01/2018 through 05/31/2018

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00014918	05/10/2018	CIT	01-5900	PHONE SYSTEM/MAINTENANCE		735.84
00014919	05/10/2018	BEHAVIOR CONSULTANTS INT.	01-5810	BEHAVIOR ASSEMENT		960.00
00014920	05/10/2018	HEIDI BETHKE	01-5200	SELPA MTG EXPENSES	223.90	
				WORKABILITY CONFERENCE	150.00	373.90
00014921	05/10/2018	CARRIER SI, INC.	01-4400	HEADSETS		1,329.60
00014922	05/10/2018	COLUSA COUNTY OFFICE OF ED	01-5300	CSR DUES		400.00
00014923	05/10/2018	KATHLEEN EPPS	01-5200	FINGERPRINTING	25.00	
				MILEAGE	196.20	221.20
00014924	05/10/2018	GIRARD, EDWARDS, STEVENS & TUCKER LLP	01-5801	LEGAL FEES		6,145.00
00014925	05/10/2018	JANIS HARDEMAN	01-5810	NURSE SERVICES		2,050.00
00014926	05/10/2018	JANE V. LEE, M.A., LMFT	01-5810	COUNSELING SERVICES		1,440.00
00014927	05/10/2018	LIBERTY UTILITIES CPEC	01-5500	ELECTRICAL SERVICE		180.14
00014928	05/10/2018	MARY LOWE	01-5810	COUNSELING SERVICES		1,040.00
00014929	05/10/2018	BARBARA MCKURTIS	01-5100	CONTRACTED CONSULTANT AGREEMENT		8,212.50
00014930	05/10/2018	RAY MORGAN COMPANY	01-5600	COPIER MAINT.		20.74
00014931	05/10/2018	SIERRA COUNTY OFFICE OF EDUCATION	01-5808	BANK SERVICE FEES		221.06
00014932	05/10/2018	SINGLETON AUMAN PC	01-5810	AUDIT FEES		2,200.00
00014933	05/10/2018	TRI COUNTY SCHOOLS INSURANCE GROUP	01-9535	MAY 18 HEALTH INSURANCE	1,600.00	
			76-9576	MAY 18 HEALTH INSURANCE	18,868.90	20,468.90
00014934	05/10/2018	VOYAGER	01-4350	FUEL EXPENSE	87.62	
			01-5200	FUEL EXPENSE	53.46	
			01-5899	FUEL EXPENSE	47.71	188.79
00014935	05/30/2018	HEIDI BETHKE	01-4300	PARENT NIGHT SUPPLIES		91.26
00014936	05/30/2018	KATHLEEN EPPS	01-5200	MILEAGE		1,079.10
00014937	05/30/2018	EDUCATORS PUBLISHING SERVICE	01-4300	RECIPE FOR READING MATERIALS		568.39
00014938	05/30/2018	NONA GRIESERT	01-5200	MILEAGE	35.43	
			01-5899	MILEAGE	106.27	141.70
00014939	05/30/2018	JAMES STANFIELD CO.	01-4300	CURRICULUM BUNDLE		1,794.88
00014940	05/30/2018	N2Y	01-4300	NEWS 2 YOU SUBSCRIPTION		177.54
00014941	05/30/2018	RAY MORGAN COMPANY	01-5600	COPIER MAINT.		18.03
00014942	05/30/2018	SIERRA VALLEY HOME CENTER	01-4300	SHOP SUPPLIES		164.54
00014943	05/30/2018	TERESA TAYLOR	01-5200	MILEAGE		383.68
00014944	05/30/2018	U.S. BANK	01-4300	CLASSROOM SUPPLIES	275.61	
				LAMINATOR & PRINTER	461.96	
				SHOP SUPPLIES	426.01	
				STUDENT SUPPLIES	60.04	
			01-5200	SUPT. TRAVEL EXPENSES	813.10	

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

ESCAPE ONLINE

Checks Dated 05/01/2018 through 05/31/2018

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00014944	05/30/2018	U.S. BANK	01-5899	SUPT. TRAVEL EXPENSES	688.76	2,725.48
Total Number of Checks					27	53,332.27

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	County School Service Fund	27	34,463.37
76	Payroll Clearing	1	18,868.90
Total Number of Checks		27	53,332.27
Less Unpaid Sales Tax Liability			.00
Net (Check Amount)			53,332.27

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

2018-19 Certification of Assurances

Submission of Certification of Assurances is required every fiscal year. A complete list of legal and program assurances for the fiscal year can be found at <http://www.cde.ca.gov/fg/aa/co/ca18asstoc.asp>.

CDE Program Contact:

Joy Paull, jpaul@cded.ca.gov, 916-319-0297

Consolidated Application Certification Statement

I hereby certify that all of the applicable state and federal rules and regulations will be observed by this applicant; that to the best of my knowledge the information contained in this application is correct and complete; and I agree to participate in the monitoring process regarding the use of these funds according to the standards and criteria set forth by the California Department of Education Federal Program Monitoring (FPM) Office. Legal assurances for all programs are accepted as the basic legal condition for the operation of selected projects and programs and copies of assurances are retained on site. I certify that we accept all assurances except for those for which a waiver has been obtained or requested. A copy of all waivers or requests is on file. I certify that actual ink signatures for this form are on file.

Authorized Representative's Full Name	Merrill M. Grant, Ed.D.
Authorized Representative's Signature	
Authorized Representative's Title	Superintendent
Authorized Representative Signature Date	06/12/2018

*****Warning*****

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2018-19 Protected Prayer Certification

ESSA Section 8524 specifies federal requirements regarding constitutionally protected prayer in public elementary and secondary schools. This form meets the annual requirement and provides written certification.

CDE Program Contact:

Franco Rozic, Title I Monitoring and Support Office, frozic@cde.ca.gov, 916-319-0269

Protected Prayer Certification Statement

The LEA hereby assures and certifies to the California State Board of Education that the LEA has no policy that prevents, or otherwise denies participation in, constitutionally protected prayer in public schools as set forth in the "Guidance on Constitutionally Protected Prayer in Public Elementary and Secondary Schools."

The LEA hereby assures that this page has been printed and contains an ink signature. The ink signature copy shall be made available to the California Department of Education upon request or as part of an audit, a compliance review, or a complaint investigation.

The authorized representative agrees to the above statement	Yes
Authorized Representative's Full Name	Merrill M. Grant
Authorized Representative Title	Superintendent
Authorized Representative Signature Date	06/12/2018
Comment If the LEA is not able to certify at this time an explanation must be provided in the Comment field. (Maximum 500 characters)	

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2018-19 LCAP Federal Addendum Certification

CDE Program Contact:

Local Agency Systems Support Office, LCFF@cde.ca.gov, 916-323-5233

Pursuant to Section 1112 (Title 20, United States Code, Section 6312) of the Elementary and Secondary Education Act, as amended by the Every Student Succeeds Act (ESSA), a local educational agency (LEA) may receive a subgrant from the State only if the LEA has on file with the State a plan approved by the State educational agency.

Within California, LEAs that apply for ESSA funds are required to complete the Local Control and Accountability Plan (LCAP), the LCAP Federal Addendum Template (Addendum), and the Consolidated Application (ConApp). The LCAP, in conjunction with the Addendum and the ConApp, serve as the ESSA LEA Plan.

In order to apply for funds, the LEA must certify that the completed Addendum will be approved by the local governing board or governing body of the LEA and submitted to the California Department of Education (CDE), and that the LEA will work with the CDE to ensure that the Addendum addresses all required provisions of the ESSA programs for which they are applying for federal education funds.

County Offices of Education and School Districts Enter the original approval date of the county office of education or school district 2017-18 – 2019-20 LCAP	07/01/2017
Charter Schools Enter the adoption date of the charter school LCAP	
Authorized Representative's Full Name	Merrill M. Grant
Authorized Representative's Title	Superintendent

*****Warning*****

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2018-19 Application for Funding

CDE Program Contact:

Education Data Office, ConApp@cde.ca.gov, 916-319-0297

Local Governing Board Approval

The LEA is required to review and receive approval of their Application for Funding selections with their local governing board.

Date of approval by local governing board	06/12/2018
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District English Learner Advisory Committee (DELAC) Review

Per Title 5 of the California Code of Regulations Section 11308, if your district has more than 50 English learners the district must establish a District English Learner Advisory Committee (DELAC) and involve them in the application for funding for programs that serve English learners.

DELAC representative's full name	
DELAC review date	
Meeting minutes web address <small>Please enter the Web address of DELAC review meeting minutes (format http://SomeWebsiteName.xxx). If a Web address is not available, the LEA must keep the minutes on file which indicates that the application is approved by the committee.</small>	
DELAC comment <small>If an advisory committee refused to review the application, or if DELAC review is not applicable, enter a comment. (Maximum 500 characters)</small>	DELAC Advisory Committee is not required. EL population is under the threshold.

Application for Categorical Programs

To receive specific categorical funds for a school year the LEA must apply for the fund by selecting Yes. Only the categorical funds the LEA is eligible to receive are displayed.

Title I, Part A (Basic Grant) ESSA Sec. 1111et seq. SACS 3010	Yes
Title II, Part A (Supporting Effective Instruction) ESEA Sec. 2104 SACS 4035	Yes
Title III English Learner ESEA Sec. 3102 SACS 4203	No
Title III Immigrant ESEA Sec. 3102 SACS 4201	No

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2018-19 Application for Funding

CDE Program Contact:

Education Data Office, ConApp@cde.ca.gov, 916-319-0297

<p>Title V, Part B Subpart 1 Small, Rural School Achievement Grant ESSA Sec. 5211 SACS 5810 ATTENTION: If participating, the LEA also needs to apply for the SRSA grant directly through the USED at https://www.grants.gov/.</p>	<p>Yes</p>
<p>Title V, Part B Subpart 1 Alternative Uses of Funds Authority Participation</p>	<p>Yes</p>
<p>Title IV, Part A (Student Support) ESSA Sec. 1112(b) SACS 4127</p>	<p>Yes</p>

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2018-19 Substitute System for Time Accounting

This certification may be used by auditors and by CDE oversight personnel when conducting audits and sub-recipient monitoring of the substitute time-and-effort system. Approval is automatically granted when the LEA submits and certifies this data collection.

CDE Program Contact:

Julie Brucklacher, Financial Accountability and Info Srv Office, jbruckla@cde.ca.gov, 916-327-0858

The LEA certifies that only eligible employees will participate in the substitute system and that the system used to document employee work schedules includes sufficient controls to ensure that the schedules are accurate. Detailed information on documenting salaries and wages, including both substitute systems of time accounting, are described in Procedure 905 of the California School Accounting Manual posted on the Web at <http://www.cde.ca.gov/fg/ac/sa/>.

2018-19 Request for authorization	No
LEA certifies that the following is a full disclosure of any known deficiencies with the substitute system or known challenges with implementing the system (Maximum 500 characters)	

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Annual Budget and Service Plan

Checklist of Items to Submit to the California Department of Education by June 30, 2018

Annual Budget Plan:

- Form ABP-01:** Certification of Annual Budget Plan
- Annual Budget Plan--Page 2
- Copy of Public Hearing Notice

Annual Service Plan:

- Form ASP-03:** Certification of Annual Service Plan
- Form ASP-01a:** California Special Education Management Information System (CASEMIS) Service Descriptions
- Form ASP-01b:** Modified or Customized CASEMIS Descriptions
 - Description of CASEMIS Code 900, if applicable
- Physical Location of Services Plan--Form ASP-02a**
 - Annual Service Plan (001)
 - Other Facilities (002)
 - Infant Services (003)
 - Pre-School Services (004)
- Facility 32: County Jails** Included in the Plan
- Copy of Public Hearing Notice

**Certification of Annual Budget Plan
 Fiscal Year 2018-19**

1. Check one, as applicable: <input checked="" type="checkbox"/> Single District <input type="checkbox"/> Multiple District <input type="checkbox"/> District/County		
Special Education Local Plan Area (SELPA) Code	SELPA Name	Application Date
46-10462	Sierra County Office of Education	06/30/2018
SELPA Address	SELPA City	SELPA Zip code
P.O. Box 955	Loyalton	96118
Name SELPA Director (Print)	SELPA Director's Telephone Number	
Heidi Bethke	(530) 993-4485 x 170	
2. Certification by Designated Administrative And Fiscal Agency for This Program (Responsible Local Agency/Administrative Unit [RLA/AU])		
RLA/AU Name	Name/Title of RLA/AU Superintendent	RLA/AU Telephone Number
Sierra County Office of Education	Merrill M. Grant, Ed.D.	(530) 993-1660 x110
RLA/AU Street Address	RLA/AU City	RLA/AU Zip code
109 Beckwith Road	Loyalton	96118
Date of Governing Board Approval		
06/12/2018		

Certification of Approval of Annual Budget Plan Pursuant to California *Education Code* Section 56205(b)

I certify that the Annual Budget Plan was developed according to the SELPA's local plan governance and policy making process. Notice of this public hearing was posted in each school within the SELPA at least 15 days prior to the hearing.

The **Annual Budget Plan** was presented for public hearing on June 12th, 2018.

Adopted this 12th day of June 2018.

Signed: _____
 RLA/AU Superintendent

**Annual Budget Plan
 Fiscal Year 2018-19**

The Annual Budget Plan shall identify expected expenditures for all items required by this part as listed below. The Standardized Account Code Structure (SACS) codes provide source information from the local educational agency (LEA) reporting.

	Reference/Label	Instructions	Estimated Totals
A	Funds received in accordance with Chapter 7.2 (commencing with California <i>Education Code</i> [EC] Section 56836) (Special Education Program Funding)	SACS Resource Code 6500 (State), 3300-3499 (Federal) 6512-6535 (General Fund)	671,000
B	Administrative costs of the plan	SACS Goal Code 5001 Function 2100	800
C	Special Education services to pupils with: (1) severe disabilities , and (2) low-incidence disabilities	SACS Goal Code 5710	0.00
		SACS Goal Code 5730	93,000
		SACS Goal Code 5750	42,000
D	Special education services to pupils with non-severe disabilities	SACS Goal Code 5770	378,000
E	Supplemental aids and services to meet the individual needs of pupils placed in regular education classrooms and environments	Any SACS Goal Code with SACS Function Code 1130 ¹	17,000
F	Regionalized operations and services, and direct instructional support by program specialists in accordance with Article 6 (commencing with Section 56836.23) of Chapter 7.2 (SELPA Program Specialists Funding)	SACS Goal Code 5050	0.00
		SACS Goal Code 5060	0.00
G	The use of property taxes allocated to the special education local plan area pursuant to <i>EC</i> Section 2572	Statement is included in Local Plan	

¹ Function Activity Classification can be found <http://www.cde.ca.gov/be/ag/ag/yr08/mar08item24a6.doc>

For California Department of Education Use Only

Received by the State Superintendent of Public Instruction: Date: _____ By: _____

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

P. O. Box 955
109 Beckwith Road
Loyalton, California

Merrill M. Grant, Ed.D.
Superintendent

Phone: (530) 993-1660
FAX: (530) 993-0828
Email: mgrant@spjUSD.org

NOTICE OF PUBLIC HEARING

Notice is hereby given that the Sierra County Board of Education will conduct a public hearing for the purpose of:

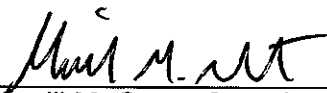
Receiving Public Comment on the
California Department of Education Certification
of the 2018-2019
Sierra County SELPA Annual Service and Budget Plan

Date: Tuesday, June 12, 2018

Time: 6:00pm

Location: Downieville School, 130 School St, Downieville, CA 95936

*The Plan is available for viewing prior to the meeting at
Sierra County Office of Education, 109 Beckwith Rd, Room 3, Loyalton, CA 96118
or online at www.sierracountyofficeofeducation.org.*



Dr. Merrill M. Grant, Superintendent
Sierra County Office of Education
May 31, 2018

**Certification of Annual Service Plan
Fiscal Year 2018-19**

1. Check one, as applicable: <input checked="" type="checkbox"/> Single District <input type="checkbox"/> Multiple District <input type="checkbox"/> District/County		
Special Education Local Plan Area (SELPA) Code 46-10462	SELPA Name Sierra County SELPA	Application Date June 12 th , 2018
SELPA Address P.O. Box 955, 109 Beckwith Street	SELPA City Loyalton	SELPA Zip code 96118
Name SELPA Director (Print) Heidi Bethke		SELPA Director's Telephone Number (530) 993-1660 x 170
2. Certification by Designated Administrative And Fiscal Agency for This Program (Responsible Local Agency [RLA] or Administrative Unit [AU])		
RLA/AU Name Sierra County Office of Education	Name/Title of RLA/AU Superintendent Merrill M. Grant, Ed.D.	RLA/AU Telephone Number (530) 993-1660 x 110
RLA/AU Street Address P.O. Box 955, 109 Beckwith Street	RLA/AU City Loyalton	RLA/AU Zip code 96118
Date of Governing Board Approval June 12 th , 2018		

Certification of Approval of Annual Service Plan Pursuant to California *Education Code* Section 56205(b)

I certify that the Annual Service Plan was developed according to the SELPA's local plan governance and policy making process. Notice of this public hearing was posted in each district within the SELPA at least 15 days prior to the hearing.

The **Annual Service Plan** was presented for public hearing on June 12th, 2018.

Adopted this 12th day of June, 2018.

Signed: _____
 RLA/AU Superintendent

For California Department of Education Use Only

Received by the State Superintendent of Public Instruction: Date: _____ By: _____

California Department of Education Form ASP-01a (rev Feb 2017)		California Special Education Management Information System Service Descriptions			Special Education Division
Special Education Local Plan Area: Sierra Plumas Joint Unified School District					
Code	Special Education Service Category Descriptions	Adopted	Modified	Not Currently Utilized	Compliance Standard (Legal Requirement*)
210	Family training, counseling, and home visits (ages 0–2 only): This service includes: services provided by social workers, psychologists, or other qualified personnel to assist the family in understanding the special needs of the child and enhancing the child’s development. Note: Services provided by specialists (such as medical services, nursing services, occupational therapy, and physical therapy) for a specific function should be coded under the appropriate service category, even if the services were delivered in the			X	34 Code of Federal Regulations (CFR) sections 300.34 (c)(3), 300.226
220	Medical services (for evaluation only) (ages 0–2 only): Services provided by a licensed physician to determine a child’s developmental status and need for early intervention services.			X	34 CFR sections 300.34 (c)(3), 300.226
230	Nutrition services (ages 0–2 only): These services include conducting assessments in: nutritional history and dietary intake; anthropometric, biochemical, and clinical variables; feeding skills and feeding problems; and food habits and food preferences.			X	34 CFR sections 300.34 (c)(3), 300.226
240	Service coordination (ages 0–2 only)			X	34 CFR sections 300.34 (c)(3), 300.226
250	Special instruction (ages 0–2 only): Special instruction includes: the design of learning environments and activities that promote the child’s acquisition of skills in a variety of developmental areas, including cognitive processes and social interaction; curriculum planning, including the planned interaction of personnel, materials, and time and space, that leads to achieving the outcomes in the child’s individualized family service plan (IFSP); providing families with information, skills, and support related to enhancing the skill development of the child; and working with the child to enhance the child’s development.			X	34 CFR sections 300.34 (c)(3), 300.226
260	Special education aide in regular development class, childcare center, or family childcare home (ages 0–2 only)			X	34 CFR sections 300.34 (c)(3), 300.226

Services will be provided in the school of attendance unless otherwise determined by the individualized education program (IEP) team.

Code	Special Education Service Category Descriptions	Adopted	Modified	Not Currently Utilized	Compliance Standard (Legal Requirement*)
270	Respite care services (ages 0–2 only): Through the IFSP process, short-term care given in-home or out-of-home, which temporarily relieves families of the ongoing responsibility for specialized care for child with a disability. (Note: only for infants and toddlers from birth through 2, but under 3.)			X	34 <i>CFR</i> sections 300.34 (c)(3), 300.226
330	Specialized academic instruction: Adapting, as appropriate to the needs of the child with a disability, the content, methodology, or delivery of instruction to ensure access of the child to the general curriculum, so that he or she can meet the educational standards within the jurisdiction of the public agency that apply to all children.	X			34 <i>CFR</i> Section 300.39(b)(3)
340	Intensive individual instruction: IEP Team determination that student requires additional support for all or part of the day to meet his or her IEP goals.	X			30 <i>California Education Code (EC)</i> Section 56364
350	Individual and small group instruction: Instruction delivered one-to-one or in a small group as specified in an IEP enabling the individual(s) to participate effectively in the total school program.	X			5 <i>California Code of Regulations (CCR)</i> Section 3051; 30 <i>EC</i> Section 56441.2
415	Language and speech: Language and speech services provide remedial intervention for eligible individuals with difficulty understanding or using spoken language. The difficulty may result from problems with articulation (excluding abnormal swallowing patterns, if that is the sole assessed disability); abnormal voice quality, pitch, or loudness; fluency; hearing loss; or the acquisition, comprehension, or expression of spoken language. Language deficits or speech patterns resulting from unfamiliarity with the English language and from environmental, economic or cultural factors are not included. Services include specialized instruction and services: monitoring, reviewing, and consultation, and may be direct or indirect, including the use of a speech consultant.	X			5 <i>CCR</i> Section 3051.1; 30 <i>EC</i> Section 56363; 34 <i>CFR</i> sections 300.34 (c)(15), 300.8 (c)(11)

Services will be provided in the school of attendance unless otherwise determined by the individualized education program (IEP) team.

Code	Special Education Service Category Descriptions	Adopted	Modified	Not Currently Utilized	Compliance Standard (Legal Requirement*)
425	<p>Adapted physical education: Direct physical education services provided by an adapted physical education specialist to pupils who have needs that cannot be adequately satisfied in other physical education programs as indicated by assessment and evaluation of motor skills performance and other areas of need. It may include individually designed developmental activities, games, sports, and rhythms, for strength development and fitness suited to the capabilities, limitations, and interests of individual students with disabilities who may not safely, successfully, or meaningfully engage in unrestricted participation in the vigorous activities of the general or modified physical education program.</p>	X			<p>5 CCR Section 3051.5; 30 EC Section 56363; 34 CFR sections 300.108, 300.39 (b)(2)</p>
435	<p>Health and nursing–specialized physical health care services: Specialized physical health care services means those health services prescribed by the child’s licensed physician and surgeon, requiring medically related training of the individual who performs the services and which are necessary during the school day to enable the child to attend school (5 CCR Section 3051.12[b]). Specialized physical health care services include but are not limited to suctioning, oxygen administration, catheterization, nebulizer treatments, insulin administration, and glucose testing.</p>	X			<p>5 CCR Section 3051.12; 30 EC sections 56363, 49423.5(d) 34 CFR Section 300.107;</p>
436	<p>Health and nursing–other services: This includes services that are provided to individuals with exceptional needs by a qualified individual pursuant to an IEP when a student has health problems which require nursing intervention beyond basic school health services. Services include managing the health problem, consulting with staff, group and individual counseling, making appropriate referrals, and maintaining communication with agencies and health care providers. These services do not include any physician supervised or specialized health care service. IEP required health and nursing services are expected to supplement the regular health services program.</p>			X	<p>5 CCR Section 3051.12; 30 EC Section 56363; 34 CFR Section 300.107</p>

Services will be provided in the school of attendance unless otherwise determined by the individualized education program (IEP) team.

Code	Special Education Service Category Descriptions	Adopted	Modified	Not Currently Utilized	Compliance Standard (Legal Requirement*)
445	<p>Assistive technology services: Any specialized training or technical support for the incorporation of assistive devices, adapted computer technology, or specialized media with the educational programs to improve access for students. The term includes a functional analysis of the student's needs for assistive technology; selecting, designing, fitting, customizing, or repairing appropriate devices; coordinating services with assistive technology devices; training or technical assistance for students with a disability, the student's family, individuals providing education or rehabilitation services, and employers.</p>	X			<p>5 <i>CCR</i> Section 3051.16; 30 <i>EC</i> Section 56363; 34 <i>CFR</i> sections 300.6, 300.105</p>
450	<p>Occupational therapy: Occupational Therapy (OT) includes services to improve student's educational performance, postural stability, self-help abilities, sensory processing and organization, environmental adaptation and use of assistive devices, motor planning and coordination, visual perception and integration, social and play abilities, and fine motor abilities. Both direct and indirect services may be provided within the classroom, other educational settings, or the home, in groups or individually, and may include therapeutic techniques to develop abilities, adaptations to the student's environment or curriculum, and consultation and collaboration with other staff and parents. Services are provided, pursuant to an IEP, by a qualified occupational therapist registered with the American Occupational Therapy Certification Board.</p>	X			<p>5 <i>CCR</i> Section 3051.6; 30 <i>EC</i> Section 56363; 34 <i>CFR</i> Section 300.34 (c)(6)</p>

Services will be provided in the school of attendance unless otherwise determined by the individualized education program (IEP) team.

Code	Special Education Service Category Descriptions	Adopted	Modified	Not Currently Utilized	Compliance Standard (Legal Requirement*)
460	<p>Physical therapy: These services are provided, pursuant to an IEP, by a registered physical therapist, or physical therapist assistant, when assessment shows a discrepancy between gross motor performance and other educational skills. Physical therapy includes, but is not limited to, motor control and coordination, posture and balance, self-help, functional mobility, accessibility and use of assistive devices. Services may be provided within the classroom, other educational settings or in the home, and may occur in groups or individually. These services may include adaptations to the student's environment and curriculum, selected therapeutic techniques and activities, and consultation and collaborative interventions with staff and parents.</p>			X	<p>5 CCR Section 3051.6; 30 EC Section 56363; 34 CFR Section 300.34 (c)(9); California <i>Business and Professions Code</i> (B&PC) Chapter 5.7 sections 2600–2696; <i>Government Code</i> (GC) Interagency Agreement Chapter 26.5 Section 7575(a)(2)</p>
510	<p>Individual counseling: One-to-one counseling, provided by a qualified individual pursuant to an IEP. Counseling may focus on such student aspects as education, career, personal, or be with parents or staff members on learning problems or guidance programs for students. Individual counseling is expected to supplement the regular guidance and counseling program.</p>	X			<p>5 CCR Section 3051.9; 34 CFR Section 300.34(c)(2)</p>
515	<p>Counseling and guidance: Counseling in a group setting, provided by a qualified individual pursuant to an IEP. Group counseling is typically social skills development, but may focus on such student aspects as education, career, personal, or be with parents or staff members on learning problems or guidance programs for students. IEP required group counseling is expected to supplement the regular guidance and counseling program. Guidance services include interpersonal, intrapersonal, or family interventions, performed in an individual or group setting by a qualified individual pursuant to an IEP. Specific programs include social skills development, self-esteem building, parent training, and assistance to special education students supervised by staff credentialed to serve special education students. These services are expected to supplement the regular guidance and counseling program.</p>	X			<p>34 CFR sections 300.24.(b)(2), 300.306; 5 CCR Section 3051.9</p>

Services will be provided in the school of attendance unless otherwise determined by the individualized education program (IEP) team.

Code	Special Education Service Category Descriptions	Adopted	Modified	Not Currently Utilized	Compliance Standard (Legal Requirement*)
520	Parent counseling: Individual or group counseling provided by a qualified individual pursuant to an IEP to assist the parent(s) of special education students in better understanding and meeting their child's needs and may include parenting skills or other pertinent issues. IEP required parent counseling is expected to supplement the regular guidance and counseling program.			X	5 CCR Section 3051.11; 34 CFR Section 300.34(c)(8)
525	Social work services: Social work services, provided by a qualified individual pursuant to an IEP, include, but are not limited to, preparing a social or developmental history of a child with a disability, group and individual counseling with the child and family, working with those problems in a child's living situation (home, school, and community) that affect the child's adjustment in school, and mobilizing school and community resources to enable the child to learn as effectively as possible in his or her educational program. Social work services are expected to supplement the regular guidance and counseling program.			X	5 CCR Section 3051.13; 34 CFR Section 300.34(c)(14)
530	Psychological services: These services, provided by a credentialed or licensed psychologist pursuant to an IEP, include interpreting assessment results for parents and staff in implementing the IEP, obtaining and interpreting information about child behavior and conditions related to learning, and planning programs of individual and group counseling and guidance services for children and parents. These services may include consulting with other staff in planning school programs to meet the special needs of children as indicated in the IEP. IEP required psychological services are expected to supplement the regular guidance and counseling program.	X			5 CCR Section 3051.10; 34 CFR Section 300.34 (c)(10)
535	Behavior intervention services: A systematic implementation of procedures designed to promote lasting, positive changes in the student's behavior resulting in greater access to a variety of community settings, social contacts, public events, and placement in the least restrictive environment.	X			5 CCR Section 3001(d); 34 CFR Section 300.34 (c)(10)
540	Day treatment services: Structured education, training, and support services to address the student's mental health needs.			X	Health & Safety Code, Div.2, Chap.3, Article 1, Section 1502(a)

Services will be provided in the school of attendance unless otherwise determined by the individualized education program (IEP) team.

Code	Special Education Service Category Descriptions	Adopted	Modified	Not Currently Utilized	Compliance Standard (Legal Requirement*)
545	Residential treatment services: A 24-hour, out-of-home placement that provides intensive therapeutic services to support the educational program.			X	Welfare and Institutions Code, Part 2, Chapter 2.5, Art. 1, Section 5671
610	Specialized services for low incidence disabilities: Low incidence services are defined as those provided to the student population who have orthopedic impairment (OI), visual impairment (VI), who are deaf, hard of hearing (HH), or deaf-blind (DB). Typically, services are provided in education settings by an itinerant teacher or an itinerant teacher/specialist. Consultation is provided to the teacher, staff, and parents as needed. These services must be clearly written in the student's IEP, including frequency and duration of the services to the student.	X			5 CCR sections 3051.16, 3051.18; 34 CFR Section 300.34
710	Specialized deaf and hard of hearing services: These services include speech therapy, speech reading, auditory training, and/or instruction in the student's mode of communication. Rehabilitative and educational services; adapting curricula, methods, and the learning environment; and special consultation to students, parents, teachers, and other school personnel.			X	5 CCR sections 3051.16, 3051.18; 34 CFR Section 300.34
715	Interpreter services: Sign language interpretation of spoken language to individuals, whose communication is normally sign language, by a qualified sign language interpreter. This includes conveying information through the sign system of the student or consumer and tutoring students regarding class content through the sign system of the student.			X	5 CCR Section 3051.16; 34 CFR Section 300.34 (c)(4)
720	Audiological services: These services include measurements of acuity, monitoring amplification, and frequency modulation system use. Consultation services with teachers, parents, or speech pathologists must be identified in the IEP as to reason, frequency, and duration of contact; infrequent contact is considered assistance and would not be included.			X	5 CCR Section 3051.2; 34 CFR Section 300.34 (c)(1)

Services will be provided in the school of attendance unless otherwise determined by the individualized education program (IEP) team.

Code	Special Education Service Category Descriptions	Adopted	Modified	Not Currently Utilized	Compliance Standard (Legal Requirement*)
725	Specialized vision services: This is a broad category of services provided to students with visual impairments. It includes assessment of functional vision; curriculum modifications necessary to meet the student's educational needs including Braille, large type, and aural media; instruction in areas of need; concept development and academic skills; communication skills including alternative modes of reading and writing; and social, emotional, career, vocational, and independent living skills. It may include coordination of other personnel providing services to the students such as transcribers, readers, counselors, orientation and mobility specialists, career/vocational staff, and others, and collaboration with the student's classroom teacher.			X	5 CCR Section 3030(d); 30 EC Section 56364.1
730	Orientation and mobility: Students with identified visual impairments are trained in body awareness and to understand how to move. Students are trained to develop skills to enable them to travel safely and independently around the school and in the community. It may include consultation services to parents regarding their children requiring such services according to an IEP.			X	5 CCR Section 3051.3; 30 EC Section 56363; 34 CFR Section 300.34 (c)(7)
735	Braille transcription: Any transcription services to convert materials from print to Braille. It may include textbooks, tests, worksheets, or anything necessary for instruction. The transcriber should be qualified in English Braille as well as Nemeth Code (mathematics) and be certified by appropriate agency.			X	5 CCR Section 3051.16; 30 EC Section 56363; 34 CFR Section 300.8 (c)(13)
740	Specialized orthopedic services: Specially designed instruction related to the unique needs of students with orthopedic disabilities, including specialized materials and equipment.	X			5 CCR sections 3030(e), 3051.16; 30 EC Section 56363; 34 CFR Section 300.8 (c)(8)
745	Reading services			X	5 CCR Section 3051.16

Services will be provided in the school of attendance unless otherwise determined by the individualized education program (IEP) team.

Code	Special Education Service Category Descriptions	Adopted	Modified	Not Currently Utilized	Compliance Standard (Legal Requirement*)
750	Note taking services: Any specialized assistance given to the student for the purpose of taking notes when the student is unable to do so independently. This may include, but is not limited to, copies of notes taken by another student or transcription of tape-recorded information from a class or aide designated to take notes. This does not include instruction in the process of learning how to take notes.	X			5 CCR Section 3051.16
755	Transcription services: Any transcription service to convert materials from print to a mode of communication suitable for the student. This may also include dictation services as it may pertain to textbooks, tests, worksheets, or anything necessary for instruction.			X	5 CCR Section 3051.16
760	Recreation services, includes therapeutic recreation: Therapeutic recreation and specialized instructional programs designed to assist pupils to become as independent as possible in leisure activities, and when possible and appropriate, facilitate the pupil's integration into general recreation programs.			X	5 CCR Section 3051.15; 34 CFR Section 300.34 (c)(11)
820	College awareness: College awareness is the result of acts that promote and increase student learning about higher education opportunities, information, and options that are available including, but not limited to, career planning, course prerequisites, admission eligibility, and financial aid.	X			34 CFR sections 300.39 (b)(5), 300.43
830	Vocational assessment, counseling, guidance, and career assessment: Organized educational programs that are directly related to the preparation of individuals for paid or unpaid employment, and may include provision for work experience, job coaching, development and/or placement, and situational assessment. This includes career counseling to assist a student in assessing his/her aptitudes, abilities, and interests in order to make realistic career decisions.	X			5 CCR Section 3051.14; 34 CFR sections 300.39 (b)(5), 300.43
840	Career awareness: Transition services include a provision for self-advocacy, career planning, and career guidance. This also emphasizes the need for coordination between these provisions and the Perkins Act to ensure that students with disabilities in middle schools will be able to access vocational education funds.	X			5 CCR Section 3051.14; 34 CFR sections 300.39 (b)(5), 300.43

Services will be provided in the school of attendance unless otherwise determined by the individualized education program (IEP) team.

Code	Special Education Service Category Descriptions	Adopted	Modified	Not Currently Utilized	Compliance Standard (Legal Requirement*)
850	Work experience education: Work experience education means organized educational programs that are directly related to the preparation of individuals for paid or unpaid employment, or for additional preparation for a career requiring other than a baccalaureate or advanced degree.	X			5 CCR Section 3051.14; 34 CFR sections 300.39 (b)(5), 300.43
855	Job Coaching: Job coaching is a service that provides assistance and guidance to an employee who may be experiencing difficulty with one or more aspects of the daily job tasks and functions. The service is provided by a job coach who is highly successful, skilled and trained on the job who can determine how the employee that is experiencing difficulty learns best and formulate a training plan to improve job performance.	X			5 CCR Section 3051.14; 34 CFR sections 300.39 (b)(5), 300.43
860	Mentoring: Mentoring is a sustained coaching relationship between a student and teacher through ongoing involvement. The mentor offers support, guidance, encouragement and assistance as the learner encounters challenges with respect to a particular area such as acquisition of job skills. Mentoring can be either formal, as in planned, structured instruction, or informal that occurs naturally through friendship, counseling, and collegiality in a casual, unplanned way.	X			5 CCR Section 3051.14; 34 CFR sections 300.39 (b)(5), 300.43
865	Agency linkages (referral and placement): Service coordination and case management that facilitates the linkage of individualized education programs under this part and individualized family service plans under part C with individualized service plans under multiple Federal and State programs, such as title I of the Rehabilitation Act of 1973 (vocational rehabilitation), title XIX of the Social Security Act (Medicaid), and title XVI of the Social Security Act (supplemental security income).	X			30 EC Section 56341.5 (f); 34 CFR Section 300.344 (3)(b)
870	Travel training (includes mobility training)	X			5 CCR Section 3051.3; 34 CFR sections 300.39 (c)(7)
890	Other transition services: These services may include program coordination, case management and meetings, and crafting linkages between schools and between schools and postsecondary agencies.	X			
900**	Other special education/related services: Any other specialized service required for a student with a disability to receive educational benefit.	X			

Services will be provided in the school of attendance unless otherwise determined by the individualized education program (IEP) team.

Code	Special Education Service Category Descriptions	Adopted	Modified	Not Currently Utilized	Compliance Standard (Legal Requirement*)
* <i>B&PC–Business and Professional Codes</i> <i>CCR–California Code of Regulations</i> <i>CFR–Code of Federal Regulations</i> <i>EC–Education Code</i> <i>GC–Government Code</i>					
	** Use of CASEMIS Code 900 necessitates further explanation. Please list the other special education/related services to be provided as Code 900 on the form ASP-01b: Customized Service Descriptions.				

Services will be provided in the school of attendance unless otherwise determined by the individualized education program (IEP) team.

Customized Service Descriptions

Special Education Local Plan Area:

California Department of Education Form ASP-01b (rev Feb 2017)			Special Education Division			
CASEMIS Code	Special Education Service Category Descriptions Birth–21 Years	Compliance Standard (Legal Requirement)	For CDE Use Only			
			Compliance	Meets Compliance		Findings/ Comments
				Yes	No	
	<p><i>Did you use Code 900, Other Special Education/Related Services, in your Physical Location of Services plan?</i></p> <p><i>Please describe the services that fall under the use of this code.</i></p>		Has the Special Education Local Plan Area (SELPA) included: <ul style="list-style-type: none"> - Name of service? - Description of service? - How service provided? 			

Special Education Local Plan Area: Sierra County
Local Educational Agency (LEA): Sierra-Plumas Joint Unified School District

Annual Service Plan (001)

Location List the site name and type of facility providing services to students enrolled in the LEA.		Services Provided at this Location List the California Special Education Management Information System (CASEMIS) code associated with each service that is provided at the location listed in the left-hand column.									
Site Name	Type Of Facility	CASEMIS Service Codes (Use of Code 900 requires further explanation)									
Loyalton Elementary	10	330	340	350	415	425	450	510	515	530	535
		740									
Loyalton High School	10	330	340	350	415	425	450	510	515	530	535
		750	755	820	830	840	850	855	860	865	890
Downieville Elementary	10	330	340	350	415	425	450	510	515	530	535
Downieville Junior/Senior High	10	330	340	350	510	515	530	535	750		
Sierra Pass	20	330	340	350	510	820	830	840	850	855	860
		865	890								

Use these codes to identify the type of facility providing services to students ages 6–22:

10–Public Day School	11–Public Residential School	15–Special Education Center/Facility
19–Other Public School/Facilities	20–Continuation School	22–Alternative Work Education Center/ Work Study Program
24–Independent Study	31–Community School	55–Charter School (operated by an LEA/ District/County Office of Education)
56–Charter School (operating as an LEA)		

**Certification of Participation, Compatibility,
and Compliance Assurances**

1. Designate the Special Education Local Plan Area (SELPA) Option:
 Single District **Multiple District** **District/County**

SELPA Code 46-10462	SELPA Name Sierra County SELPA	Application Date June 12 th , 2018
SELPA Address 109 Beckwith Street, P.O. Box 955	SELPA City Loyalton	SELPA Zip Code 96118
SELPA Director Name (Print) Heidi Bethke	Director Telephone Number (530) 993-4485 x 170	Director E-mail hbethke@spjUSD.org

2. Certification of Assurances by the Designated Administrative and Fiscal Agency for this Program (Responsible Local Agency/Administrative Unit [RLA/AU])

Designated RLA/AU Name
Sierra County Office of Education

RLA/AU Address 109 Beckwith Street, P.O. Box 955	RLA/AU City Loyalton	RLA/AU Zip Code 96118
Name of RLA/AU Superintendent Merrill M. Grant, Ed.D.	Superintendent Phone Number (530) 993-1660 x 110	Superintendent E-mail mgrant@spjUSD.org
Date of Governing Board Approval June 12 th , 2018		

I certify that this plan has been adopted by the appropriate local board(s) (district/county) and is the basis for the operation and administration of special education programs; and that the agency(ies) herein represented will meet all applicable requirements of state and federal laws, regulations, and state policies and procedures, including compliance with the Individuals with Disabilities Education Act, 20 *United States Code (U.S.C.)* 1400 et seq, and implementing regulations under 34 *Code of Federal Regulations* Parts 300 and 303, 29 *U.S.C.* 705 (20) and 794–794b, the Federal Rehabilitation Act of 1973 as amended, the provisions of the California *Education Code (EC)* Part 30, and Chapter 3 Division 1 of Title V of the *California Code of Regulations*.

Signature of RLA/AU Superintendent	Date
---	-------------

3. Certification of Compatibility by the County Superintendent of Schools

Name of County Office of Education (COE)
Sierra County Office of Education

COE Address 109 Beckwith Street, P.O. Box 955	COE City Loyalton	COE Zip Code 96118
Name of COE Superintendent Merrill M. Grant, Ed.D.	Superintendent Phone Number (530) 993-1660 x 110	Superintendent E-mail mgrant@spjUSD.org

Pursuant to *EC* Section 56140, I certify that this plan ensures that all individuals with exceptional needs residing within the county, including those enrolled in alternative education programs, including but not limited to, alternative schools, charter schools, opportunity schools and classes, community day schools operated by school districts, community schools operated by the county office of education, and juvenile court schools, will have access to appropriate special education programs and related services.

Signature of County Superintendent or Authorized Representative	Date
--	-------------

4. Certification of the Community Advisory Committee

(Complete Form SED-LP-2)

For Department of Education Use Only		
Recommended for Approval by the Superintendent of Public Instruction:		
Date:	By:	Approval Date:

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

P.O Box 955
109 Beckwith Road
Loyalton, California 96118

Merrill M. Grant, Ed.D.
Superintendent

Phone: (530) 993-1660
FAX: (530) 993-0828
Email: mgrant@spjUSD.org

**Special Education Local Plan Area
Local Educational Agency Assurances**

- 1. Free appropriate public education (20 United States Code [U.S.C.] § 1412 [a][1])**
It shall be the policy of this local educational agency (LEA) that a free appropriate public education is available to all children with disabilities residing in the LEA between the ages of 3 and 21, inclusive, including children with disabilities who have been suspended or expelled from school.
- 2. Full educational opportunity (20 U.S.C. § 1412 [a][2])**
It shall be the policy of this LEA that all children with disabilities have access to educational programs, non-academic programs, and services available to non-disabled children.
- 3. Child find (20 U.S.C. § 1412 [a][3])**
It shall be the policy of this LEA that all children with disabilities residing in the State, including children with disabilities who are homeless or are wards of the State and children with disabilities attending private schools, regardless of the severity of their disabilities, and who are in need of special education and related services, are identified, located, and evaluated. A practical method has been developed and implemented to determine which children with disabilities are currently receiving needed special education and related services.
- 4. Individualized education program (IEP) and individualized family service plan (IFSP) (20 U.S.C. § 1412 [a][4])**
It shall be the policy of this LEA that an IEP, or an IFSP that meets the requirements of 20 U.S.C. § 1436 (d), is developed, implemented, reviewed, and revised for each child with a disability who requires special education and related services in accordance with 20 U.S.C. § 1414 (d). It shall be the policy of this LEA that a review of an IEP will be conducted on at least an annual basis to review a student's progress and make appropriate revisions.
- 5. Least restrictive environment (20 U.S.C. § 1412 [a][5])**
It shall be the policy of this LEA that to the maximum extent appropriate, children with disabilities, including children in public or private institutions or other care facilities, are educated with children who are not disabled. Special classes, separate schooling, or other removal of children with disabilities from the general educational environment, occurs only when the nature or severity of the disability of a child is such that education in regular classes with the use of supplementary aids and services cannot be achieved satisfactorily.
- 6. Procedural safeguards (20 U.S.C. § 1412 [a][6])**
It shall be the policy of this LEA that children with disabilities and their parents shall be afforded all procedural safeguards according to state and federal laws and regulations.
- 7. Evaluation (20 U.S.C. § 1412 [a][7])**
It shall be the policy of this LEA that a reassessment of a child with a disability shall be conducted at least once every three years or more frequently, if appropriate.
- 8. Confidentiality (20 U.S.C. § 1412 [a][8])**
It shall be the policy of this LEA that the confidentiality of personally identifiable data, information, and records maintained by the LEA relating to children with disabilities and their parents and families shall be protected pursuant to the Family Educational Rights and Privacy Act.

- 9. Part C to part B transition (20 U.S.C. § 1412 [a][9])**
It shall be the policy of this LEA that children participating in early intervention programs (Individuals with Disabilities Education Act [IDEA], Part C), and who will participate in preschool programs, experience a smooth and effective transition to those preschool programs in a manner consistent with 20 U.S.C. § 1437 (a)(9). The transition process shall begin prior to the child's third birthday.
- 10. Private schools (20 U.S.C. § 1412 [a][10])**
It shall be the policy of this LEA to assure that children with disabilities voluntarily enrolled by their parents in private schools shall receive appropriate special education and related services pursuant to LEA coordinated procedures. The proportionate amount of federal funds will be allocated for the purpose of providing special education services to children with disabilities voluntarily enrolled in private school by their parents.
- 11. Local compliance assurances (20 U.S.C. § 1412 [a][11])**
It shall be the policy of this LEA that the Local Plan shall be adopted by the appropriate local board(s) (district/county) and is the basis for the operation and administration of special education programs, and that the agency(ies) herein represented will meet all applicable requirements of state and federal laws and regulations, including compliance with the IDEA; the Federal Rehabilitation Act of 1973, Section 504 of Public Law; and the provisions of the California *Education Code*, Part 30.
- 12. Interagency (20 U.S.C. § 1412 [a][12])**
It shall be the policy of this LEA that interagency agreements or other mechanisms for interagency coordination are in effect to ensure services required for free appropriate public education are provided, including the continuation of services during an interagency dispute resolution process.
- 13. Governance (20 U.S.C. § 1412 [a][13])**
It shall be the policy of this LEA to support and comply with the provisions of the governance bodies and any necessary administrative support to implement the Local Plan. A final determination that an LEA is not eligible for assistance under this part will not be made without first affording that LEA with reasonable notice and an opportunity for a hearing through the State Educational Agency.
- 14. Personnel qualifications (20 U.S.C. § 1412 [a][14])**
It shall be the policy of this LEA to ensure that personnel providing special education related services meet the highly qualified requirements as defined under federal law, and that those personnel have the content knowledge and skills to serve children with disabilities. This policy shall not be construed to create a right of action on behalf of an individual student for the failure of a particular LEA staff person to be highly qualified or to prevent a parent from filing a State complaint with the California Department of Education (CDE) about staff qualifications.
- 15. Performance goals and indicators (20 U.S.C. § 1412 [a][15])**
It shall be the policy of this LEA to comply with the requirements of the performance goals and indicators developed by the CDE and provide data as required by the CDE.
- 16. Participation in assessments (20 U.S.C. § 1412 [a][16])**
It shall be the policy of this LEA that all students with disabilities shall participate in state and district-wide assessment programs. The IEP team determines how a student will access assessments with or without accommodations, or access alternate assessments, consistent with state standards governing such determinations.

- 17. Supplementation of state, local, and federal funds (20 U.S.C. § 1412 [a][17])**
It shall be the policy of this LEA to provide assurances that funds received from Part B of the IDEA will be expended in accordance with the applicable provisions of the IDEA, and will be used to supplement and not to supplant state, local, and other federal funds.
- 18. Maintenance of effort (20 U.S.C. § 1412 [a][18])**
It shall be the policy of this LEA that federal funds will not be used to reduce the level of local funds and/or combined level of local and state funds expended for the education of children with disabilities except as provided in federal laws and regulations.
- 19. Public participation (20 U.S.C. § 1412 [a][19])**
It shall be the policy of this LEA that public hearings, adequate notice of the hearings, and an opportunity for comments are available to the general public, including individuals with disabilities and parents of children with disabilities, and are held prior to the adoption of any policies and/or regulations needed to comply with Part B of the IDEA.
- 20. Rule of construction (20 U.S.C. § 1412 [a][20])**
(Federal requirement for state educational agency only)
- 21. State advisory panel (20 U.S.C. § 1412 [a][21])**
(Federal requirement for state educational agency only)
- 22. Suspension and expulsion (20 U.S.C. § 1412 [a][22])**
The LEA assures that data on suspension and expulsion rates will be provided in a manner prescribed by the CDE. When indicated by data analysis, the LEA further assures that policies, procedures, and practices related to the development and implementation of the IEPs will be revised.
- 23. Access to instructional materials (20 U.S.C. § 1412 [a][23])**
It shall be the policy of this LEA to provide instructional materials to blind students or other students with print disabilities in a timely manner according to the state-adopted National Instructional Materials Accessibility Standard.
- 24. Overidentification and disproportionality (20 U.S.C. § 1412 [a][24])**
It shall be the policy of this LEA to prevent the inappropriate overidentification or disproportionate representation by race and ethnicity of children as children with disabilities.
- 25. Prohibition on mandatory medicine (20 U.S.C. § 1412 [a][25])**
It shall be the policy of this LEA to prohibit school personnel from requiring a student to obtain a prescription for a substance covered by the Controlled Substances Act as a condition of attending school or receiving a special education assessment and/or services.
- 26. Distribution of funds (20 U.S.C. § 1411 [e] and [f][1–3])**
(Federal requirement for state educational agency only)
- 27. Data (20 U.S.C. § 1418 [a–d])**
It shall be the policy of this LEA to provide data or information to the CDE that may be required by regulations.
- 28. Charter schools (California Education Code 56207.5 [a–c])**
It shall be the policy of this LEA that a request by a charter school to participate as an LEA in a special education local plan area (SELPA) may not be treated differently from a similar request made by a school district.

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

P.O Box 955
109 Beckwith Road
Loyalton, California 96118

Merrill M. Grant, Ed.D.
Superintendent

Phone: (530) 993-1660
FAX: (530) 993-0828
Email: mgrant@spjUSD.org

June 12, 2018

In accordance with federal and state laws and regulations, the **Sierra County Office of Education** certifies that this plan has been adopted by the appropriate local board(s) (district/county) and is the basis for the operation and administration of special education programs, and that the agency herein represented will meet all applicable requirements of state and federal laws, regulations, and state policies and procedures, including compliance with the Individuals with Disabilities Education Act, 20 U.S.C. 1400 et seq., and implementing regulations under 34 *Code of Federal Regulations*, Parts 300 and 303, 29 U.S.C. 794, 705 (20), 794- 794b, the Federal Rehabilitation Act of 1973, as amended, and the provisions of the *California Education Code*, Part 30 and Chapter 3, Division 1 of Title V of the *California Code of Regulations*.

Be it further resolved, the LEA superintendent shall administer the local implementation of procedures, in accordance with state and federal laws, rules, and regulations, which will ensure full compliance.

Furthermore, the LEA superintendent ensures that policies and procedures covered by this assurance statement are on file at the LEA and the SELPA offices, and are available to any interested party.

Adopted this 12th day of June, 2018.

Yeas: _____ Nays: _____

Signed: _____, Superintendent

Sierra County Office of Education



Adopted Budget 2018/19

June 12, 2018
Merrill M. Grant, Ed.D./Superintendent

**Sierra County Office of Education
2018-2019 Adopted Budget
Presented June 12, 2018**

Sierra County Office of Education (SCOE) is required by law to adopt a budget each year by June 30th of the preceding year. The budget encompasses the General Fund of the district, and is also accompanied by a cash-flow projection and a multi-year projection covering the 2018/19 budget and two subsequent years.



The following narrative provides the major assumption used in the preparation of the County's 2018-2019 June Adopted Budget. Keep in mind that a budget and multi-year projection are just that—projections, not forecasts. Projections are expected to change as various factors change, they are not predictions. Projections are the mathematical result of today's decisions based on a given set of assumptions. Forecasts, on the other hand, are predictions of the future; there is a higher implied reliability factor than for projections. Projections will change anytime the underlying factors change.

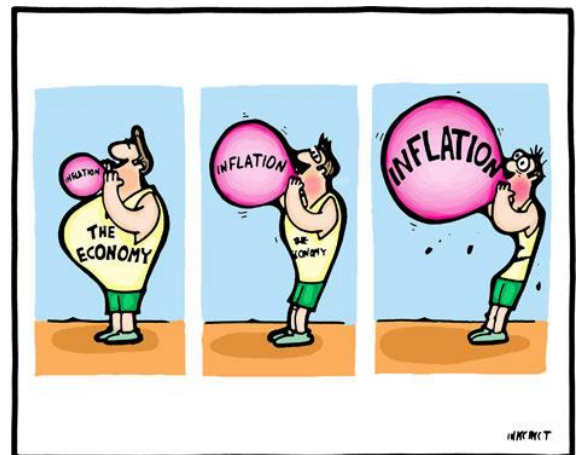
The Big Picture

The May Revision confirms that General Fund revenue assumptions have increased substantially since the release of the Governor's January budget. The administration attributes these gains primarily to short-term personal and corporate income gains stemming from the 2017 stock market rally and the federal tax cut enacted last December

Because of the strong revenues from January to May, the May Revision maintains full funding of the Local Control Funding Formula (LCFF) and the Rainy Day Budget Reserve (Prop 2, 2014). As with the January proposed budget, the Governor warns that California will soon face an economic downturn, noting that California's economic recovery has lasted four years longer than average and that "now is a time to save; not a time to make pricey new promises we can't keep." Accordingly, the Governor stated that most of the revenue increases have materialized since January will be invested in one-time expenditures and paying down debts and liabilities.

Fiscal prudence is in order as uncertainty exists surrounding several significant administration proposals and assumptions for the 2018-19 budget:

- ❖ The proposed \$2.042 billion in one-time discretionary funding will be the budget balancer used to address legislative priorities. LEA's that budget these funds in their 2018-19 multiyear projections need to ensure that the spending plan is flexible, scalable and adjustable. SCOE has not projected the one-time funding beyond 2018-19 as those funds have not been promised to continue in the out years.

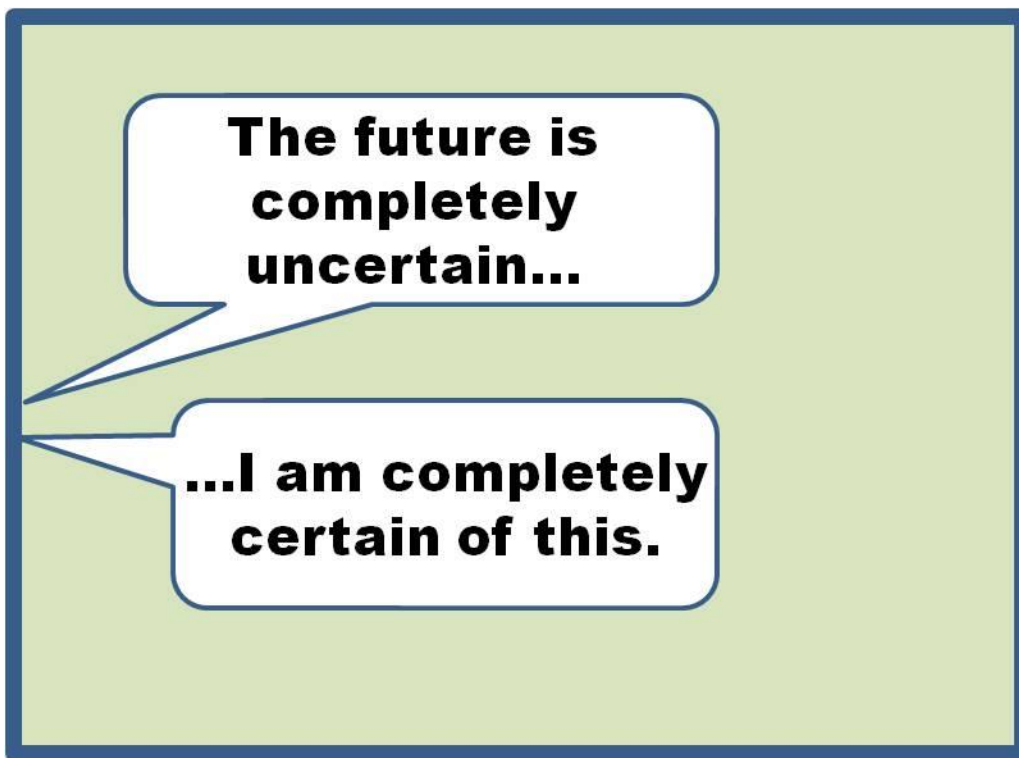


- ❖ The possible negative impacts of the federal budget on California's budget are uncertain, as the economic and revenue forecasts used to build the Governor's budget do not consider the federal tax changes enacted last December.
- ❖ Beginning in 2019-20, LCFF growth estimates will be limited to discretionary COLA adjustments.

According to the Legislative Analyst's Office (LAO) employment growth in California this year has slowed from recent years, with a noteworthy stagnation in reported growth in the state's professional and technical services sector (which includes

many technology jobs). The LAO anticipates slower job growth will continue in California through at least 2019. This is consistent with an expected slowing of national job growth and a cooling of growth in California technology jobs as well as a tight labor market with relatively low unemployment rates.

The budget outlook for 2018-19 faces significant uncertainty from three sources: (1) revenue changes, (2) decisions by the federal government or the Governor, and (3) other notable costs that are not wholly reflected in the LAO outlook. There are many factors which will continue to impact the budget. A new Governor will be taking office, voters could change policies that affect the state's budget condition as well as decisions by a variety of other entities have significant implication for the budget. Impact from decisions made by the Legislature, State Executive Branch, Federal Government and Retirement Systems all can influence state costs.



GENERAL FUND

REVENUE

Below are the changes in revenue projections since the second interim and are reflected in the 2017/18 Estimated Actuals.

Local Control Funding Formula

Local Control Funding Formula had an increase of \$33,608.

Federal Revenue

Federal Revenue is projected to decrease by (\$37,638) for the following reasons:

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

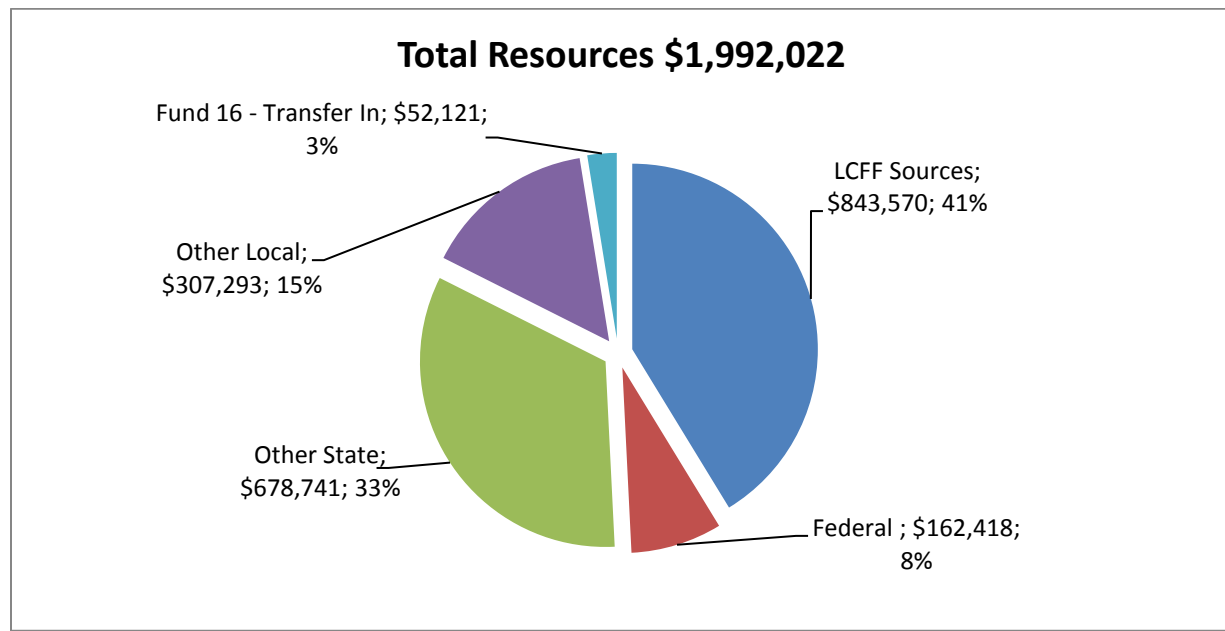
State Revenue

State Revenues decreased by (\$38,938) for the following reason:

<u>Funding Description</u>	<u>Favorable (Unfavorable)</u>
• One Time Mandated Cost increase	\$ 3,185
• Prop 39 program concluded	(\$15,000)
• TUPE decrease	(\$73,295)
• Foster Youth increase	\$21,591
• Special Education RS6500 increase	<u>\$24,581</u>
Net Change	<u>(\$38,938)</u>

Local Revenue

Local Revenue had no change in revenues.

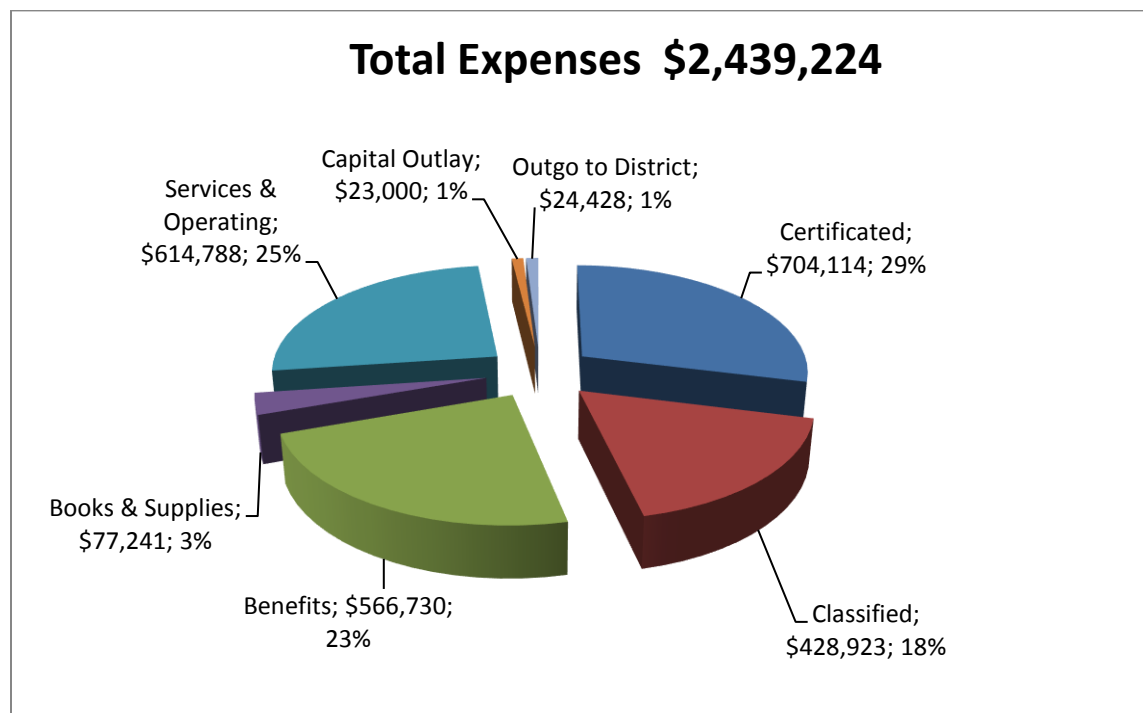


Description	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Estimated Actuals	2018-2019 Adopted Budget
LCFF Resources	\$939,123	\$815,910	\$775,048	\$809,962	\$843,570
Federal	509,486	503,545	162,670	200,056	162,418
Other State	502,696	701,812	688,441	717,679	678,741
Other Local	179,217	191,865	340,611	307,293	307,293
Transfer-in SRS	53,084	54,498	13,360	13,360	52,121
Total	\$2,183,606	\$2,267,630	\$1,980,130	\$2,048,350	\$2,044,143

EXPENDITURES

General Fund Expenditures

Expenditures increased by \$199,226 (General Fund, Unrestricted/Restricted, Page 1) from the 2017-18 Estimated Actuals.



Expenditures Comparison

Description	2014-2015 Actuals	2015-2016 Actuals	2016-2017 Actuals	2017-2018 Estimated Actuals	2018-2019 Adopted Budget
Certificated	\$ 332,449	\$ 377,398	\$ 504,973	\$ 558,519	\$ 704,114
Classified	313,380	343,329	374,437	388,965	428,923
Benefits	302,186	330,649	418,617	471,807	566,730
Books & Supplies	59,473	29,150	46,569	91,635	77,241
Services & Operating	399,782	402,702	503,111	661,980	614,788
Capital Outlay	13,089	6,264	81,843	42,664	23,000
Other Outgo	519,317	389,641	17,424	24,428	24,428
Total	\$1,939,676	\$1,879,133	\$1,946,974	2,239,998	2,439,224

Net Increase (Decrease) in Fund Balance

Fiscal Year	Amount
2014-15 actuals	243,930
2015-16 actuals	388,497
2016-17 actuals	36,578
2017-18 estimated actuals	(191,648)
2018-19 projected	(395,081)

Projected Ending Fund Balance

2014-15	\$2,305,842 actuals
2015-16	\$2,694,339 actuals
2016-17	\$2,698,358 actuals
2017-18	\$2,539,269 estimated actuals
2018-19	\$2,144,188 projected

Personnel	FTE	
Certificated	6.00	} 18.96 FTE
Superintendent	.15	
Administrative	2.00	
Classified	7.31	
Confidential	3.00	
Unrepresented	.50	

Direct Services Contracted to provide special education services

Speech
Occupational Therapy
Adapted P.E.
Public Nurse

Comments

1. COLA of 3.00% on LCFF.
2. One-Time discretionary revenue for mandated claims in 2018/19 of \$344 per ADA.
3. One-time increase for Forest Reserve/SRS funding in 2018/19.
4. Certificated health and welfare (H/W) soft cap selected plan employee range (14,398.50 to 17,536.50); Certificated employees hired effective 2017/18 hard capped at \$17,536; all other employees H/W is capped at \$17,536. H/W cost is \$270,852.
5. PERS rate increase from 15.531% to 18.062%, for a projected annual cost of \$75,767.
6. STRS rate increase from 14.43% to 16.28%.for a projected annual cost of \$138,613.
7. Reimburse Sierra-Plumas JUSD to provide foster youth, business, curriculum, and technology services.
8. Forest Reserve Revenue budget is \$52,121.
9. Positive Certification
10. Projected ending cash balance: \$2,144,188

Gen Fund Budget Comparison Worksheet

Materiality Threshold
\$:
%:

Unrestricted

Restricted

Total

	Unrestricted				Restricted				Total			
	Year: 17/18 Period: Estimated Actuals	18/19 Adopted Budget	Pos (Neg) Difference	% Change	17/18 Estimated Actuals	18/19 Adopted Budget	Pos (Neg) Difference	% Change	17/18 Estimated Actuals	18/19 Adopted Budget	Pos (Neg) Difference	% Change
Revenues												
Revenue Limit Funding ¹⁰⁻⁸⁰⁹⁹	809,962	843,570	33,608	4.15%	-	-	-		809,962	843,570	33,608	4.15%
Federal Revenues ¹⁰⁰⁻⁸²⁹⁹	-	-	-		200,056	162,418	(37,638)	-18.81%	200,056	162,418	(37,638)	-18.81%
State Revenues ³⁰⁰⁻⁸⁵⁹⁹	5,419	8,546	3,127	57.70%	712,260	670,195	(42,065)	-5.91%	717,679	678,741	(38,938)	-5.43%
Local Revenues ⁵⁰⁰⁻⁸⁷⁹⁹	302,793	302,793	-	0.00%	4,500	4,500	-	0.00%	307,293	307,293	-	0.00%
Total Revenues	1,118,174	1,154,909	36,735	3.29%	916,816	837,113	(79,703)	-8.69%	2,034,990	1,992,022	(42,968)	-2.11%
Expenditures												
Certificated Salaries ¹⁰⁰⁻¹⁹⁹⁹	190,108	274,771	84,663	44.53%	368,411	429,343	60,932	16.54%	558,519	704,114	145,595	26.07%
Classified Salaries ¹⁰⁰⁻²⁹⁹⁹	263,143	256,572	(6,571)	-2.50%	125,822	172,351	46,529	36.98%	388,965	428,923	39,958	10.27%
Benefits & Taxes ¹⁰⁰⁻³⁹⁹⁹	251,120	299,046	47,926	19.08%	220,687	267,684	46,997	21.30%	471,807	566,730	94,923	20.12%
Materials & Supplies ¹⁰⁰⁻⁴⁹⁹⁹	27,576	19,557	(8,019)	-29.08%	64,059	57,684	(6,375)	-9.95%	91,635	77,241	(14,394)	-15.71%
Operating Expenditure ¹⁰⁰⁻⁵⁹⁹⁹	372,160	370,222	(1,938)	-0.52%	289,820	244,566	(45,254)	-15.61%	661,980	614,788	(47,192)	-7.13%
Capital Outlay ¹⁰⁰⁻⁶⁵⁹⁹	20,000	20,000	-	0.00%	22,664	3,000	(19,664)	-86.76%	42,664	23,000	(19,664)	-46.09%
Other Outgo ^{7xxx's}	24,428	24,428	-	0.00%	-	-	-		24,428	24,428	-	0.00%
Other Outgo ³⁰⁰⁻⁷³⁹⁹	(10,612)	(6,568)	4,044	-38.11%	10,612	6,568	(4,044)	-38.11%	-	-	-	
Total Expenditures	1,137,923	1,258,028	120,105	10.55%	1,102,075	1,181,196	79,121	7.18%	2,239,998	2,439,224	199,226	8.89%
Rev less Exp	(19,749)	(103,119)	(83,370)	422.15%	(185,259)	(344,083)	(158,824)	85.73%	(205,008)	(447,202)	(242,194)	118.14%
Other Sources/Uses												
Transfers In ¹¹⁰⁻⁸⁹⁷⁹	13,360	52,121	38,761	290.13%	-	-	-		13,360	52,121	38,761	290.13%
Contributions ¹⁸⁰⁻⁸⁹⁹⁹	(152,700)	(344,083)	(191,383)	125.33%	152,700	344,083	191,383	125.33%	-	-	-	
Transfers Out ⁵¹⁰⁻⁷⁶⁹⁹	-	-	-		-	-	-		-	-	-	
Total Other Sources	(139,340)	(291,962)	(152,622)	109.53%	152,700	344,083	191,383	125.33%	13,360	52,121	38,761	290.13%
Change in Fund Bal	(159,089)	(395,081)	(235,992)	148.34%	(32,559)	-	32,559		(191,648)	(395,081)	(203,433)	106.15%
Beg Fund Bal	2,698,358	2,539,269	(159,089)	-5.90%	32,559	-	(32,559)		2,730,917	2,539,269	(191,648)	-7.02%
Adjustments	-	-	-		-	-	-		-	-	-	
Adj Beg Fund Bal	2,698,358	2,539,269	(159,089)	-5.90%	32,559	-	(32,559)		2,730,917	2,539,269	(191,648)	-7.02%
End Fund Bal	2,539,269	2,144,188	(395,081)	-15.56%	-	-	-		2,539,269	2,144,188	(395,081)	-15.56%
Non Spendable	500	500	-		-	-	-		500	500	-	
Restricted	-	-	-		-	-	-		-	-	-	
Committed	156,666	186,013	29,347	18.73%	-	-	-		156,666	186,013	29,347	18.73%
Assigned	-	500,000	500,000		-	-	-		-	500,000	500,000	
REU	225,000	245,000	20,000		-	-	-		225,000	245,000	20,000	
Unassigned	2,157,103	1,212,675	(924,428)	-42.86%	-	-	-		2,157,103	1,212,675	(924,428)	-42.86%

REU is: 10.0% 10.0%

Tickmark Legend

Sierra County Office of Education
2018/19 Adopted Budget

1	One time Unrestricted Mandated Claims Reimbursement revenue increase approx \$3,000
2	McKinney Vento Homeless program discontinued in FY18/19. Reduced restricted revenue approx <\$38k>
3	Unrestricted Certificated Salary expenditure increase approx. \$82k - Megan Meschery moved to SCOE from SPJUSD. Increase in certificated substitutes approx \$1k.
4	Increase in Unrestricted Benefits costs: STRS approx \$18k, PERS approx \$8k, H&W approx \$19k, W/C approx \$2,500
5	Unrestricted Lottery expenditures reduced for Materials & Supplies approx <\$8k> to balance anticipated revenues.
6	Indirect Costs reduced due to CDE adjustment for 18/19 ICR at 0.87%. Approx <\$4k>
7	Restricted Certificated Salary expenditures increased approx \$61k: Special Education increased approx \$90k, TUPE reduced approx <\$10k>, McKinney Vento reduced approx <\$19k>.
8	Restricted Classified Salary expenditures increased approx \$46,500: Special Education increased approx \$50k, Foster Youth reduced approx <\$1,500>, McKinney Vento reduced approx <\$2k>
9	Increase in restricted Benefits costs: STRS approx \$17k, PERS approx \$10k, H&W approx \$13k, W/C approx \$3,500, other small benefits increase approx \$3k
10	Restricted McKinney Vento expenditures reduced approx <\$9k>, TUPE reduced approx <\$57k> and Foster Youth increased approx \$21k.
11	Restricted Prop 39 expenditures reduced approx <\$20k> program not continuing.
12	Unrestricted Forest Reserve/SRS funding increased for FY18/19 approx \$39k.
13	Special Education contribution from Unrestricted to Restricted increase approx \$191k
14	Unrestricted Forest Reserve/SRS funding increased for FY18/19 approx \$39k.
15	Special Education contribution from Unrestricted to Restricted increase approx \$191k
16	
17	
18	
19	
20	

Multi Year Projection

Materiality Threshold	
\$:	0
%:	0%

		2018/19 <i>Budget</i>			2019/20 <i>MYP</i>			2020/21 <i>MYP</i>		
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
		A	B	C	D	E	F	G	H	I
Revenues										
LCFF Revenues	8010-8099	843,570	-	843,570	863,900	-	863,900	888,089	-	888,089
Federal Revenues	8100-8299	-	162,418	162,418	-	162,418	162,418	-	162,418	162,418
State Revenues	8300-8599	8,546	670,195	678,741	5,229	670,195	675,424	5,229	670,195	675,424
Local Revenues	8600-8799	302,793	4,500	307,293	302,793	4,500	307,293	302,793	4,500	307,293
Transfers In	8910-8979	52,121	-	52,121	13,360	-	13,360	13,360	-	13,360
Contributions	8980-8999	(344,083)	344,083	-	(352,897)	352,897	-	(364,425)	364,425	-
Total Revenues		862,947	1,181,196	2,044,143	832,385	1,190,010	2,022,395	845,046	1,201,538	2,046,584
Expenditures										
Certificated Salaries	1000-1999	274,771	429,343	704,114	278,591	435,072	713,663	282,562	440,963	723,525
Classified Salaries	2000-2999	256,572	172,351	428,923	261,747	174,783	436,530	267,537	178,220	445,757
Benefits & Taxes	3000-3999	299,046	267,684	566,730	308,464	269,457	577,921	310,787	271,657	582,444
Materials & Supplies	4000-4999	19,557	57,684	77,241	19,557	56,525	76,082	19,557	56,525	76,082
Operating Expenditures	5000-5999	370,222	244,566	614,788	370,222	244,605	614,827	370,222	244,605	614,827
Capital Outlay	6000-6599	20,000	3,000	23,000	20,000	3,000	23,000	20,000	3,000	23,000
Other Outgo	7xxx's	24,428	-	24,428	24,428	-	24,428	24,428	-	24,428
Other Outgo	7300-7399	(6,568)	6,568	-	(6,568)	6,568	-	(6,568)	6,568	-
Transfers Out	7600-7629	-	-	-	-	-	-	-	-	-
Total Expenditures		1,258,028	1,181,196	2,439,224	1,276,441	1,190,010	2,466,451	1,288,525	1,201,538	2,490,063
Rev less Exp		(395,081)	-	(395,081)	(444,056)	-	(444,056)	(443,479)	-	(443,479)
Change in Fund Bal		(395,081)	-	(395,081)	(444,056)	-	(444,056)	(443,479)	-	(443,479)
Beg Fund Bal		2,539,269	-	2,539,269	2,144,188	-	2,144,188	1,700,132	-	1,700,132
Adjustments		-	-	-	-	-	-	-	-	-
Adj Beg Fund Bal		2,539,269	-	2,539,269	2,144,188	-	2,144,188	1,700,132	-	1,700,132
End Fund Bal		2,144,188	-	2,144,188	1,700,132	-	1,700,132	1,256,653	-	1,256,653
Non Spendable		500	-	500	500	-	500	500	-	500
Restricted		-	-	-	-	-	-	-	-	-
Comitted		186,013	-	186,013	215,360	-	215,360	215,360	-	215,360
Assigned		500,000	-	500,000	-	-	-	-	-	-
REU		245,000	-	245,000	245,000	-	245,000	245,000	-	245,000
Unassigned		1,212,675	-	1,212,675	1,239,272	-	1,239,272	795,793	-	795,793

Education Protection Account
 Program by Resource Report
 Expenditures by Object
 2018-2019 Budget Recommendation
 June 12, 2018

SIERRA COUNTY OFFICE OF EDUCATION 2017-2018 BUDGET
Fund 01, Resource 1400 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	119,751.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Deferred Revenue	9650	0.00
TOTAL AVAILABLE		119,751.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
Teachers Salaries	1000-1999	48,503.00
Instruction-Related Services		
Instructional Aides' Salaries	2100-2150	11,641.00
Employee Benefits	3000-3999	31,438.00
Books & Supplies		
Materials & Supplies	4300	3,329.00
Noncapitalized Equipment	4400	0.00
Travel & Conference	5200	412.00
Other Outgo		
County Tuition	7100	24,428.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		119,751.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2017-18 Estimated Actuals	2018-19 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
16	Forest Reserve Fund	G	G
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund		
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
MYP	Multiyear Projections - General Fund		GS
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		S
SIAA	Summary of Interfund Activities - Actuals	G	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2017-18 Estimated Actuals	2018-19 Budget
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 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) LCFF Sources		8010-8099	809,962.00	0.00	809,962.00	843,570.00	0.00	843,570.00	4.1%
2) Federal Revenue		8100-8299	0.00	200,056.00	200,056.00	0.00	162,418.00	162,418.00	-18.8%
3) Other State Revenue		8300-8599	5,419.00	712,260.00	717,679.00	8,546.00	670,195.00	678,741.00	-5.4%
4) Other Local Revenue		8600-8799	302,793.00	4,500.00	307,293.00	302,793.00	4,500.00	307,293.00	0.0%
5) TOTAL, REVENUES			1,118,174.00	916,816.00	2,034,990.00	1,154,909.00	837,113.00	1,992,022.00	-2.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	190,108.00	368,411.00	558,519.00	274,771.00	429,343.00	704,114.00	26.1%
2) Classified Salaries		2000-2999	263,143.00	125,822.00	388,965.00	256,572.00	172,351.00	428,923.00	10.3%
3) Employee Benefits		3000-3999	251,120.00	220,687.00	471,807.00	299,046.00	267,684.00	566,730.00	20.1%
4) Books and Supplies		4000-4999	27,576.00	64,059.00	91,635.00	19,557.00	57,684.00	77,241.00	-15.7%
5) Services and Other Operating Expenditures		5000-5999	372,160.00	289,820.00	661,980.00	370,222.00	244,566.00	614,788.00	-7.1%
6) Capital Outlay		6000-6999	20,000.00	22,664.00	42,664.00	20,000.00	3,000.00	23,000.00	-46.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	24,428.00	0.00	24,428.00	24,428.00	0.00	24,428.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(10,612.00)	10,612.00	0.00	(6,568.00)	6,568.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,137,923.00	1,102,075.00	2,239,998.00	1,258,028.00	1,181,196.00	2,439,224.00	8.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			(19,749.00)	(185,259.00)	(205,008.00)	(103,119.00)	(344,083.00)	(447,202.00)	118.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	13,360.00	0.00	13,360.00	52,121.00	0.00	52,121.00	290.1%
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	(152,700.00)	152,700.00	0.00	(344,083.00)	344,083.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(139,340.00)	152,700.00	13,360.00	(291,962.00)	344,083.00	52,121.00	290.1%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 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)			(159,089.00)	(32,559.00)	(191,648.00)	(395,081.00)	0.00	(395,081.00)	106.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,698,358.00	32,559.00	2,730,917.00	2,539,269.00	0.00	2,539,269.00	-7.0%
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)			2,698,358.00	32,559.00	2,730,917.00	2,539,269.00	0.00	2,539,269.00	-7.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,698,358.00	32,559.00	2,730,917.00	2,539,269.00	0.00	2,539,269.00	-7.0%
2) Ending Balance, June 30 (E + F1e)			2,539,269.00	0.00	2,539,269.00	2,144,188.00	0.00	2,144,188.00	-15.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	500.00	0.00	500.00	500.00	0.00	500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	156,666.00	0.00	156,666.00	186,013.00	0.00	186,013.00	18.7%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	500,000.00	0.00	500,000.00	New
Asphalt/Concrete Projects	0000	9780				500,000.00		500,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	225,000.00	0.00	225,000.00	245,000.00	0.00	245,000.00	8.9%
Unassigned/Unappropriated Amount		9790	2,157,103.00	0.00	2,157,103.00	1,212,675.00	0.00	1,212,675.00	-43.8%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 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	3,321,250.70	(537,220.54)	2,784,030.16				
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 Cash Account		9130	500.00	0.00	500.00				
d) with Fiscal Agent/Trustee		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	0.00	5,358.00	5,358.00				
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) TOTAL, ASSETS			3,321,750.70	(531,862.54)	2,789,888.16				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	53,070.40	0.00	53,070.40				
2) Due to Grantor Governments		9590	0.00	177.82	177.82				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			53,070.40	177.82	53,248.22				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			3,268,680.30	(532,040.36)	2,736,639.94				

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 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)	
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	635,120.00	0.00	635,120.00	656,405.00	0.00	656,405.00	3.4%
Education Protection Account State Aid - Current Year		8012	119,751.00	0.00	119,751.00	119,751.00	0.00	119,751.00	0.0%
State Aid - Prior Years		8019	(12,323.00)	0.00	(12,323.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	601.00	0.00	601.00	601.00	0.00	601.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	63,324.00	0.00	63,324.00	63,324.00	0.00	63,324.00	0.0%
Unsecured Roll Taxes		8042	2,809.00	0.00	2,809.00	2,809.00	0.00	2,809.00	0.0%
Prior Years' Taxes		8043	50.00	0.00	50.00	50.00	0.00	50.00	0.0%
Supplemental Taxes		8044	630.00	0.00	630.00	630.00	0.00	630.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			809,962.00	0.00	809,962.00	843,570.00	0.00	843,570.00	4.1%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			809,962.00	0.00	809,962.00	843,570.00	0.00	843,570.00	4.1%
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	93,841.00	93,841.00	0.00	93,841.00	93,841.00	0.0%
Special Education Discretionary Grants		8182	0.00	31,990.00	31,990.00	0.00	31,990.00	31,990.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	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%
FEMA		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%
Title I, Part A, Basic	3010	8290		0.00	0.00		0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 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)	
Title III, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 4204, 5510, 5630	8290		44,274.00	44,274.00		6,636.00	6,636.00	-85.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	29,951.00	29,951.00	0.00	29,951.00	29,951.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	200,056.00	200,056.00	0.00	162,418.00	162,418.00	-18.8%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		454,554.00	454,554.00		479,135.00	479,135.00	5.4%
Prior Years	6500	8319		2,886.00	2,886.00		2,886.00	2,886.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	3,254.00	0.00	3,254.00	6,502.00	0.00	6,502.00	99.8%
Lottery - Unrestricted and Instructional Materials		8560	2,165.00	614.00	2,779.00	2,044.00	672.00	2,716.00	-2.3%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	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	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		110,795.00	110,795.00		37,500.00	37,500.00	-66.2%
California Clean Energy Jobs Act	6230	8590		15,000.00	15,000.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	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%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	128,411.00	128,411.00	0.00	150,002.00	150,002.00	16.8%
TOTAL, OTHER STATE REVENUE			5,419.00	712,260.00	717,679.00	8,546.00	670,195.00	678,741.00	-5.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 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 LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	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	16,000.00	0.00	16,000.00	16,000.00	0.00	16,000.00	0.0%
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%
Interagency Services		8677	286,389.00	0.00	286,389.00	286,389.00	0.00	286,389.00	0.0%
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%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	404.00	4,500.00	4,904.00	404.00	4,500.00	4,904.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	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%
RCC/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	8791	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			302,793.00	4,500.00	307,293.00	302,793.00	4,500.00	307,293.00	0.0%
TOTAL, REVENUES			1,118,174.00	916,816.00	2,034,990.00	1,154,909.00	837,113.00	1,992,022.00	-2.1%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	57,903.00	285,846.00	343,749.00	57,203.00	353,052.00	410,255.00	19.3%
Certificated Pupil Support Salaries		1200	0.00	63,765.00	63,765.00	0.00	43,846.00	43,846.00	-31.2%
Certificated Supervisors' and Administrators' Salaries		1300	132,205.00	0.00	132,205.00	217,568.00	32,445.00	250,013.00	89.1%
Other Certificated Salaries		1900	0.00	18,800.00	18,800.00	0.00	0.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			190,108.00	368,411.00	558,519.00	274,771.00	429,343.00	704,114.00	26.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	12,500.00	94,174.00	106,674.00	11,641.00	132,339.00	143,980.00	35.0%
Classified Support Salaries		2200	5,280.00	16,520.00	21,800.00	5,280.00	23,564.00	28,844.00	32.3%
Classified Supervisors' and Administrators' Salaries		2300	90,376.00	0.00	90,376.00	95,174.00	0.00	95,174.00	5.3%
Clerical, Technical and Office Salaries		2400	154,987.00	0.00	154,987.00	144,477.00	0.00	144,477.00	-6.8%
Other Classified Salaries		2900	0.00	15,128.00	15,128.00	0.00	16,448.00	16,448.00	8.7%
TOTAL, CLASSIFIED SALARIES			263,143.00	125,822.00	388,965.00	256,572.00	172,351.00	428,923.00	10.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	26,897.00	77,506.00	104,403.00	44,033.00	94,580.00	138,613.00	32.8%
PERS		3201-3202	45,261.00	13,355.00	58,616.00	52,772.00	22,995.00	75,767.00	29.3%
OASDI/Medicare/Alternative		3301-3302	20,275.00	14,181.00	34,456.00	22,669.00	17,865.00	40,534.00	17.6%
Health and Welfare Benefits		3401-3402	141,969.00	97,379.00	239,348.00	160,461.00	110,391.00	270,852.00	13.2%
Unemployment Insurance		3501-3502	225.00	247.00	472.00	266.00	301.00	567.00	20.1%
Workers' Compensation		3601-3602	16,493.00	18,019.00	34,512.00	18,845.00	21,552.00	40,397.00	17.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			251,120.00	220,687.00	471,807.00	299,046.00	267,684.00	566,730.00	20.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	2,851.00	2,851.00	0.00	672.00	672.00	-76.4%
Books and Other Reference Materials		4200	0.00	1,000.00	1,000.00	0.00	1,000.00	1,000.00	0.0%
Materials and Supplies		4300	18,256.00	40,758.00	59,014.00	14,696.00	37,562.00	52,258.00	-11.4%
Noncapitalized Equipment		4400	9,320.00	19,450.00	28,770.00	4,861.00	18,450.00	23,311.00	-19.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			27,576.00	64,059.00	91,635.00	19,557.00	57,684.00	77,241.00	-15.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	43,000.00	43,000.00	0.00	43,000.00	43,000.00	0.0%
Travel and Conferences		5200	16,955.00	37,806.00	54,761.00	16,912.00	27,843.00	44,755.00	-18.3%
Dues and Memberships		5300	18,570.00	1,000.00	19,570.00	18,631.00	1,000.00	19,631.00	0.3%
Insurance		5400 - 5450	1,000.00	8,600.00	9,600.00	1,000.00	8,600.00	9,600.00	0.0%
Operations and Housekeeping Services		5500	4,000.00	5,200.00	9,200.00	4,000.00	5,200.00	9,200.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,500.00	600.00	3,100.00	2,500.00	600.00	3,100.00	0.0%
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	324,235.00	193,314.00	517,549.00	322,279.00	158,023.00	480,302.00	-7.2%
Communications		5900	4,900.00	300.00	5,200.00	4,900.00	300.00	5,200.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			372,160.00	289,820.00	661,980.00	370,222.00	244,586.00	614,788.00	-7.1%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 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	22,664.00	22,664.00	0.00	3,000.00	3,000.00	-88.8%
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	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			20,000.00	22,664.00	42,664.00	20,000.00	3,000.00	23,000.00	-46.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments to Districts or Charter Schools		7141	24,428.00	0.00	24,428.00	24,428.00	0.00	24,428.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	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)			24,428.00	0.00	24,428.00	24,428.00	0.00	24,428.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(10,612.00)	10,612.00	0.00	(6,568.00)	6,568.00	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			(10,612.00)	10,612.00	0.00	(6,568.00)	6,568.00	0.00	0.0%
TOTAL EXPENDITURES			1,137,923.00	1,102,075.00	2,239,998.00	1,258,028.00	1,181,196.00	2,439,224.00	8.9%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 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		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	13,360.00	0.00	13,360.00	52,121.00	0.00	52,121.00	290.1%
(a) TOTAL, INTERFUND TRANSFERS IN			13,360.00	0.00	13,360.00	52,121.00	0.00	52,121.00	290.1%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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 Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	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	(152,700.00)	152,700.00	0.00	(344,083.00)	344,083.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(152,700.00)	152,700.00	0.00	(344,083.00)	344,083.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(139,340.00)	152,700.00	13,360.00	(291,962.00)	344,083.00	52,121.00	290.1%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals			2018-19 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) LCFF Sources		8010-8099	809,962.00	0.00	809,962.00	843,570.00	0.00	843,570.00	4.1%
2) Federal Revenue		8100-8299	0.00	200,056.00	200,056.00	0.00	162,418.00	162,418.00	-18.8%
3) Other State Revenue		8300-8599	5,419.00	712,260.00	717,679.00	8,546.00	670,195.00	678,741.00	-5.4%
4) Other Local Revenue		8600-8799	302,793.00	4,500.00	307,293.00	302,793.00	4,500.00	307,293.00	0.0%
5) TOTAL, REVENUES			1,118,174.00	916,816.00	2,034,990.00	1,154,909.00	837,113.00	1,992,022.00	-2.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		126,330.00	663,155.00	789,485.00	127,405.00	809,958.00	937,363.00	18.7%
2) Instruction - Related Services	2000-2999		210,696.00	29,759.00	240,455.00	330,535.00	75,779.00	406,314.00	69.0%
3) Pupil Services	3000-3999		17,400.00	248,627.00	266,027.00	17,400.00	217,278.00	234,678.00	-11.8%
4) Ancillary Services	4000-4999		0.00	85,879.00	85,879.00	0.00	28,714.00	28,714.00	-66.6%
5) Community Services	5000-5999		0.00	2,000.00	2,000.00	0.00	2,000.00	2,000.00	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		738,182.00	22,385.00	760,567.00	737,373.00	17,288.00	754,661.00	-0.8%
8) Plant Services	8000-8999		20,887.00	50,270.00	71,157.00	20,887.00	30,179.00	51,066.00	-28.2%
9) Other Outgo	9000-9999	Except 7600-7699	24,428.00	0.00	24,428.00	24,428.00	0.00	24,428.00	0.0%
10) TOTAL, EXPENDITURES			1,137,923.00	1,102,075.00	2,239,998.00	1,258,028.00	1,181,196.00	2,439,224.00	8.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(19,749.00)	(185,259.00)	(205,008.00)	(103,119.00)	(344,083.00)	(447,202.00)	118.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	13,360.00	0.00	13,360.00	52,121.00	0.00	52,121.00	290.1%
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	(152,700.00)	152,700.00	0.00	(344,083.00)	344,083.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(139,340.00)	152,700.00	13,360.00	(291,962.00)	344,083.00	52,121.00	290.1%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals			2018-19 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)			(159,089.00)	(32,559.00)	(191,648.00)	(395,081.00)	0.00	(395,081.00)	106.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,698,358.00	32,559.00	2,730,917.00	2,539,269.00	0.00	2,539,269.00	-7.0%
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)			2,698,358.00	32,559.00	2,730,917.00	2,539,269.00	0.00	2,539,269.00	-7.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,698,358.00	32,559.00	2,730,917.00	2,539,269.00	0.00	2,539,269.00	-7.0%
2) Ending Balance, June 30 (E + F1e)			2,539,269.00	0.00	2,539,269.00	2,144,188.00	0.00	2,144,188.00	-15.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	500.00	0.00	500.00	500.00	0.00	500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	156,666.00	0.00	156,666.00	186,013.00	0.00	186,013.00	18.7%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	500,000.00	0.00	500,000.00	New
Asphalt/Concrete Projects	0000	9780				500,000.00		500,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	225,000.00	0.00	225,000.00	245,000.00	0.00	245,000.00	8.9%
Unassigned/Unappropriated Amount		9790	2,157,103.00	0.00	2,157,103.00	1,212,675.00	0.00	1,212,675.00	-43.8%

<u>Resource</u>	<u>Description</u>	<u>2017-18 Estimated Actuals</u>	<u>2018-19 Budget</u>
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	93,360.00	52,121.00	-44.2%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			93,360.00	52,121.00	-44.2%
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%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	80,000.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			80,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,360.00	52,121.00	290.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	13,360.00	52,121.00	290.1%
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			(13,360.00)	(52,121.00)	290.1%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
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 Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
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	2017-18 Estimated Actuals	2018-19 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 Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		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) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. 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) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Forest Reserve Funds		8260	13,360.00	52,121.00	290.1%
Pass-Through Revenues from Federal Sources		8287	80,000.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			93,360.00	52,121.00	-44.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			93,360.00	52,121.00	-44.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	80,000.00	0.00	-100.0%
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)			80,000.00	0.00	-100.0%
TOTAL, EXPENDITURES			80,000.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	13,360.00	52,121.00	290.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			13,360.00	52,121.00	290.1%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	93,360.00	52,121.00	-44.2%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			93,360.00	52,121.00	-44.2%
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	80,000.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			80,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			13,360.00	52,121.00	290.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	13,360.00	52,121.00	290.1%
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			(13,360.00)	(52,121.00)	290.1%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
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 Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
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%

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
	Total, Restricted Balance	0.00	0.00

Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	382.83	382.83	382.83	382.83	382.83	382.83
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	382.83	382.83	382.83	382.83	382.83	382.83
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	2.93	2.93	2.93	2.93	2.93	2.93
c. Special Education-NPS/LCI						
d. Special Education Extended Year	1.74	1.74	1.74	1.74	1.74	1.74
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	12.16	12.16	12.16	12.16	12.16	12.16
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	16.83	16.83	16.83	16.83	16.83	16.83
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	399.66	399.66	399.66	399.66	399.66	399.66
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools	382.83	382.83	382.83	382.83	382.83	382.83
b. Special Education-Special Day Class	2.93	2.93	2.93	2.93	2.93	2.93
c. Special Education-NPS/LCI						
d. Special Education Extended Year	1.74	1.74	1.74	1.74	1.74	1.74
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	12.16	12.16	12.16	12.16	12.16	12.16
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	399.66	399.66	399.66	399.66	399.66	399.66
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	399.66	399.66	399.66	399.66	399.66	399.66
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	16.83	16.83	16.83	16.83	16.83	16.83
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

	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	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	557,268.00		557,268.00			557,268.00
Equipment	261,452.01		261,452.01			261,452.01
Total capital assets being depreciated	818,720.01	0.00	818,720.01	0.00	0.00	818,720.01
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(256,106.00)		(256,106.00)			(256,106.00)
Equipment	(246,629.16)		(246,629.16)			(246,629.16)
Total accumulated depreciation	(502,735.16)	0.00	(502,735.16)	0.00	0.00	(502,735.16)
Total capital assets being depreciated, net	315,984.85	0.00	315,984.85	0.00	0.00	315,984.85
Governmental activity capital assets, net	315,984.85	0.00	315,984.85	0.00	0.00	315,984.85
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	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

ESTIMATES THROUGH THE MONTH OF		July	August	September	October	November	December	January	February
A. BEGINNING CASH		2,539,289.00	2,484,909.00	2,527,868.05	2,483,618.05	2,634,368.05	2,518,618.05	2,477,868.05	2,393,532.05
B. RECEIPTS									
LCFF/Revenue Limit Sources									
8010-8019 Principal Apportionment		64,700.00	64,700.00	105,000.00	105,000.00	105,000.00	105,000.00	105,000.00	64,700.00
8020-8079 Property Taxes								32,414.00	
8080-8099 Miscellaneous Funds									
8100-8299 Federal Revenue				11,500.00	11,500.00			5,000.00	25,000.00
8300-8599 Other State Revenue				11,500.00	0.00	1,000.00	45,000.00	0.00	98,000.00
8600-8799 Other Local Revenue		6,500.00	0.00	9,500.00	205,000.00				
8810-8829 Interfund Transfers In									
8830-8979 All Other Financing Sources									
TOTAL RECEIPTS		71,200.00	64,700.00	137,500.00	321,500.00	106,000.00	150,000.00	142,414.00	187,700.00
C. DISBURSEMENTS									
Certificated Salaries		12,000.00	12,500.00	72,500.00	72,500.00	72,500.00	72,500.00	72,500.00	72,500.00
Classified Salaries		35,750.00	35,750.00	35,750.00	35,750.00	35,750.00	35,750.00	35,750.00	35,750.00
Employee Benefits		43,410.00	43,410.00	48,500.00	48,500.00	48,500.00	48,500.00	48,500.00	48,500.00
Books and Supplies		15,000.00	45,000.00	5,000.00	5,000.00	1,000.00	1,000.00	5,000.00	5,000.00
Services		25,000.00	15,000.00	25,000.00	60,000.00	65,000.00	75,000.00	65,000.00	60,000.00
Capital Outlay									
Other Outgo									
Interfund Transfers Out									
All Other Financing Uses									
TOTAL DISBURSEMENTS		131,160.00	151,660.00	181,750.00	221,750.00	221,750.00	232,750.00	226,750.00	216,750.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
9111-9199 Cash Not in Treasury	(500.00)								
9200-9299 Accounts Receivable	(279,875.53)	5,600.00	145,000.00		86,000.00		42,000.00		
9810 Due From Other Funds									
9320 Stores									
9830 Prepaid Expenditures									
9340 Other Current Assets									
9490 Deferred Outflows of Resources									
SUBTOTAL		5,600.00	145,000.00	0.00	86,000.00	0.00	42,000.00	0.00	0.00
Liabilities and Deferred Inflows									
9500-9599 Accounts Payable	(15,080.95)		15,080.95						
9610 Due To Other Funds									
9640 Current Loans									
9650 Unearned Revenues	(35,000.00)				35,000.00				
9690 Deferred Inflows of Resources	(50,080.95)	0.00	15,080.95	0.00	35,000.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	15,080.95	0.00	35,000.00	0.00	0.00	0.00	0.00
Nonoperating									
9910 Suspense Clearing		0.00							
TOTAL BALANCE SHEET ITEMS		5,600.00	129,919.05	0.00	51,000.00	0.00	42,000.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		(54,360.00)	42,959.05	(44,250.00)	150,750.00	(115,750.00)	(40,750.00)	(84,336.00)	(29,050.00)
F. ENDING CASH (A + E)		2,484,909.00	2,527,868.05	2,483,618.05	2,634,368.05	2,518,618.05	2,477,868.05	2,393,532.05	2,364,482.05
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

ESTIMATES THROUGH THE MONTH OF	Object	2018-19 Budget					TOTAL	BUDGET
		March	April	May	June	Accruals		
A. BEGINNING CASH	JUNE	2,364,482.05	2,280,128.58	2,386,430.58	2,340,043.58			
B. RECEIPTS								
LFFF/Revenue Limit Sources	8010-8019	0.00	0.00	57,056.00	0.00		776,156.00	
Principal Apportionment	8020-8079						67,414.00	
Property Taxes	8080-8089						0.00	
Miscellaneous Funds	8100-8299	35,000.00	35,000.00	39,418.00			162,418.00	
Federal Revenue	8300-8599	85,000.00	185,000.00	99,317.00	154,924.00		678,741.00	
Other State Revenue	8600-8799		86,293.00				307,293.00	
Other Local Revenue	8910-8929	52,121.00					52,121.00	
Interfund Transfers In	8930-8979						0.00	
All Other Financing Sources		172,121.00	341,293.00	194,791.00	154,924.00	0.00	2,044,143.00	
TOTAL RECEIPTS								
C. DISBURSEMENTS								
Certificated Salaries	1000-1999	72,500.00	72,500.00	72,500.00	27,114.00		704,114.00	
Classified Salaries	2000-2999	35,750.00	35,750.00	35,750.00	35,673.00		428,923.00	
Employee Benefits	3000-3999	48,500.00	48,500.00	48,500.00	43,410.00		566,730.00	
Books and Supplies	4000-4999	3,000.00	3,241.00				77,241.00	
Services	5000-5999	75,000.00	75,000.00	60,000.00	14,788.00		614,788.00	
Capital Outlay	6000-6599	23,000.00					23,000.00	
Other Outgo	7000-7499			24,428.00			24,428.00	
Interfund Transfers Out	7600-7629						0.00	
All Other Financing Uses	7630-7699						0.00	
TOTAL DISBURSEMENTS		257,750.00	234,991.00	241,178.00	120,985.00	0.00	2,439,224.00	
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not in Treasury	9111-9199						0.00	
Accounts Receivable	9200-9299	1,275.53					279,875.53	
Due From Other Funds	9310						0.00	
Stores	9320						0.00	
Prepaid Expenditures	9330						0.00	
Other Current Assets	9340						0.00	
Deferred Outflows of Resources	9490	1,275.53	0.00	0.00	0.00	0.00	279,875.53	
SUBTOTAL								
Liabilities and Deferred Inflows								
Accounts Payable	9500-9599						15,080.95	
Due To Other Funds	9610						0.00	
Current Loans	9640						0.00	
Unearned Revenues	9650						35,000.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL								
Nonoperating								
Suspense Clearing	9910	1,275.53	0.00	0.00	0.00	0.00	228,794.58	
TOTAL BALANCE SHEET ITEMS		(84,353.47)	106,302.00	(46,387.00)	33,939.00	0.00	(395,081.00)	
E. NET INCREASE/DECREASE (B - C + D)								
F. ENDING CASH (A + E)		2,280,128.58	2,386,430.58	2,340,043.58	2,373,982.58			
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							2,373,982.58	

Object	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE								
A. BEGINNING CASH	2,373,982.58	2,373,982.58	2,373,982.58	2,373,982.58	2,373,982.58	2,373,982.58	2,373,982.58	2,373,982.58
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment								
Property Taxes								
Miscellaneous Funds								
Federal Revenue								
Other State Revenue								
Other Local Revenue								
Interfund Transfers In								
All Other Financing Sources								
TOTAL RECEIPTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS								
Certificated Salaries								
Classified Salaries								
Employee Benefits								
Books and Supplies								
Services								
Capital Outlay								
Other Outgo								
Interfund Transfers Out								
All Other Financing Uses								
TOTAL DISBURSEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not In Treasury								
Accounts Receivable								
Due From Other Funds								
Stores								
Prepaid Expenditures								
Other Current Assets								
Deferred Outflows of Resources								
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows								
Accounts Payable								
Due To Other Funds								
Current Loans								
Unearned Revenues								
Deferred Inflows of Resources								
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating								
Suspense Clearing								
TOTAL BALANCE SHEET ITEMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)	2,373,982.58	2,373,982.58	2,373,982.58	2,373,982.58	2,373,982.58	2,373,982.58	2,373,982.58	2,373,982.58
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								

ESTIMATES THROUGH THE MONTH OF	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
A. BEGINNING CASH	JUNE	2,373,982.58	2,373,982.58	2,373,982.58	2,373,982.58				
B. RECEIPTS									
LCFF/Revenue Limit Sources	8010-8019							0.00	
Principal Apportionment	8020-8079							0.00	
Property Taxes	8080-8099							0.00	
Miscellaneous Funds	8100-8299							0.00	
Federal Revenue	8300-8599							0.00	
Other State Revenue	8600-8799							0.00	
Other Local Revenue	8910-8929							0.00	
Interfund Transfers In	8930-8979							0.00	
All Other Financing Sources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS									
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		2,373,982.58	2,373,982.58	2,373,982.58	2,373,982.58			2,373,982.58	
G. ENDING CASH PLUS CASH ACCRUALS AND ADJUSTMENTS								2,373,982.58	

ANNUAL BUDGET REPORT:
July 1, 2018 Budget Adoption

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the County Board of Education pursuant to Education Code sections 1620, 1622, 33129, 52066, 52067, and 52068.

Public Hearing: _____ Adoption Date: June 12, 2018

Place: Downieville School, Downieville, CA Signed: _____
Date: June 12, 2018 Clerk/Secretary of the County Board
Time: 6:00 p.m. (Original signature required)

Contact person for additional information on the budget reports:

Name: Nona Griesert
Title: Business Manager
Telephone: (530) 993-1660, x-120
E-mail: ngriesert@spjUSD.org

To update our mailing database, please complete the following:

Superintendent's Name: Merrill M. Grant, Ed.D.
Chief Business Official's Name: Nona Griesert
CBO's Title: Business Manager
CBO's Telephone: (530) 993-1660, x-120

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met" and supplemental information and additional fiscal indicators that are "Yes" may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1a	Average Daily Attendance (ADA) - County Operations Grant	Projected County Operations Grant ADA has not been overestimated by more than the standard for the first prior fiscal year, or two or more of the previous three fiscal years.	X	
1b	ADA - County Programs	Projected ADA for county programs has not exceeded the standard for the budget and two subsequent fiscal years.		X

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
3	Salaries and Benefits	Projected total salaries and benefits are within the standard for the budget and two subsequent fiscal years.		X
4a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.	X	
4b	Other Expenditures	Projected expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
5	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	n/a	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
7	Fund Balance	Unrestricted county school service fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
8	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Exps.	Are there ongoing county school service fund expenditures in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Exps.	Are there large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2017-18) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	
S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X	
			X	
			X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the county office of education's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? • Approval date for adoption of the LCAP or approval of an update to the LCAP:		X
			Jun 12, 2018	
S10	LCAP Expenditures	Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining ADA	Is County Operations Grant ADA decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county boundaries that are impacting the county office's ADA, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	X	

ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	X	
A8	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a county office of education is self-insured for workers' compensation claims, the county superintendent of schools annually shall provide information to the governing board of the county board of education regarding the estimated accrued but unfunded cost of those claims. The county board of education annually shall certify to the Superintendent of Public Instruction the amount of money, if any, that has been reserved in the budget of the county office of education for the cost of those claims.

To the Superintendent of Public Instruction:

Our county office of education is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$ _____
Less: Amount of total liabilities reserved in budget:	\$ _____
Estimated accrued but unfunded liabilities:	\$ _____ 0.00

This county office of education is self-insured for workers' compensation claims through a JPA, and offers the following information:
Northeastern JPA & Tricounty Schools Insurance

This county office of education is not self-insured for workers' compensation claims.

Signed _____
Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: Jun 12, 2018

For additional information on this certification, please contact:

Name: Nona Griesert

Title: Business Manager

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

E-mail: ngriesert@spjUSD.org

Section I - Expenditures	Funds 01, 09, and 62			2017-18 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	2,239,998.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	313,356.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	2,000.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	42,664.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	215,135.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				259,799.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				1,666,843.00

Section II - Expenditures Per ADA		2017-18 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)		0.00
B. Expenditures per ADA (Line I.E divided by Line II.A)		0.00
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures 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.)	1,349,156.45	0.00
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	1,349,156.45	0.00
B. Required effort (Line A.2 times 90%)	1,214,240.81	0.00
C. Current year expenditures (Line I.E and Line II.B)	1,666,843.00	0.00
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 Calculation Incomplete	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 54,054.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 1,365,237.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.96%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	58,556.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	63,301.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,920.32
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	123,777.32
9. Carry-Forward Adjustment (Part IV, Line F)	(64,040.95)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	59,736.37

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	746,485.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	240,455.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	266,027.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	85,879.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	2,000.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	125,884.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	10,700.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	368,191.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	113,935.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	46,572.68
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	2,006,128.68

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment
(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B18)

6.17%

D. Preliminary Proposed Indirect Cost Rate
(For final approved fixed-with-carry-forward rate for use in 2019-20 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B18)

2.98%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>123,777.32</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(67,254.93)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(160,129.51)</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (1.22%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (1.22%) times Part III, Line B18) or (the highest rate used to recover costs from any program (1.22%) times Part III, Line B18); zero if positive	<u>(128,081.89)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(128,081.89)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>-0.21%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-64,040.95) is applied to the current year calculation and the remainder (\$-64,040.94) is deferred to one or more future years:	<u>2.98%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-42,693.96) is applied to the current year calculation and the remainder (\$-85,387.93) is deferred to one or more future years:	<u>4.04%</u>
LEA request for Option 1, Option 2, or Option 3	<u>2</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(64,040.95)</u>

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3310	150,730.00	1,718.00	1.14%
01	3315	68,196.00	800.00	1.17%
01	3320	12,156.00	145.00	1.19%
01	5630	37,216.00	422.00	1.13%
01	6500	441,994.00	4,657.00	1.05%
01	6512	52,343.00	638.00	1.22%
01	6520	19,770.00	230.00	1.16%
01	6680	105,101.00	1,275.00	1.21%
01	7366	59,550.00	727.00	1.22%

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	9,794.00		2,237.00	12,031.00
2. State Lottery Revenue	8560	2,165.00		614.00	2,779.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
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)		11,959.00	0.00	2,851.00	14,810.00
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	9,459.00		2,851.00	12,310.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	2,500.00			2,500.00
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)		11,959.00	0.00	2,851.00	14,810.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	0.00	0.00
D. COMMENTS:					

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

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

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
		16.83	0.00%	16.83	0.00%	16.83
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	843,570.00	2.41%	863,900.00	2.80%	888,089.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	8,546.00	-38.81%	5,229.00	0.00%	5,229.00
4. Other Local Revenues	8600-8799	302,793.00	0.00%	302,793.00	0.00%	302,793.00
5. Other Financing Sources						
a. Transfers In	8900-8929	52,121.00	-74.37%	13,360.00	0.00%	13,360.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(344,083.00)	2.56%	(352,897.00)	3.27%	(364,425.00)
6. Total (Sum lines A1 thru A5c)		862,947.00	-3.54%	832,385.00	1.52%	845,046.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				274,771.00		278,591.00
b. Step & Column Adjustment				3,820.00		3,971.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	274,771.00	1.39%	278,591.00	1.43%	282,562.00
2. Classified Salaries						
a. Base Salaries				256,572.00		261,747.00
b. Step & Column Adjustment				5,175.00		5,790.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	256,572.00	2.02%	261,747.00	2.21%	267,537.00
3. Employee Benefits	3000-3999	299,046.00	3.15%	308,464.00	0.75%	310,787.00
4. Books and Supplies	4000-4999	19,557.00	0.00%	19,557.00	0.00%	19,557.00
5. Services and Other Operating Expenditures	5000-5999	370,222.00	0.00%	370,222.00	0.00%	370,222.00
6. Capital Outlay	6000-6999	20,000.00	0.00%	20,000.00	0.00%	20,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	24,428.00	0.00%	24,428.00	0.00%	24,428.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(6,568.00)	0.00%	(6,568.00)	0.00%	(6,568.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		1,258,028.00	1.46%	1,276,441.00	0.95%	1,288,525.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(395,081.00)		(444,056.00)		(443,479.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)						
		2,539,269.00		2,144,188.00		1,700,132.00
2. Ending Fund Balance (Sum lines C and D1)						
		2,144,188.00		1,700,132.00		1,256,653.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	500.00		500.00		500.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	186,013.00		215,360.00		215,360.00
d. Assigned	9780	500,000.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	245,000.00		245,000.00		245,000.00
2. Unassigned/Unappropriated	9790	1,212,675.00		1,239,272.00		795,793.00
f. Total Components of Ending Fund Balance		2,144,188.00		1,700,132.00		1,256,653.00
(Line D3f must agree with line D2)						

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	245,000.00		245,000.00		245,000.00
c. Unassigned/Unappropriated	9790	1,212,675.00		1,239,272.00		795,793.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
		1,457,675.00		1,484,272.00		1,040,793.00

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	162,418.00	0.00%	162,418.00	0.00%	162,418.00
3. Other State Revenues	8300-8599	670,195.00	0.00%	670,195.00	0.00%	670,195.00
4. Other Local Revenues	8600-8799	4,500.00	0.00%	4,500.00	0.00%	4,500.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	344,083.00	2.56%	352,897.00	3.27%	364,425.00
6. Total (Sum lines A1 thru A5c)		1,181,196.00	0.75%	1,190,010.00	0.97%	1,201,538.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				429,343.00		435,072.00
b. Step & Column Adjustment				5,729.00		5,891.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	429,343.00	1.33%	435,072.00	1.35%	440,963.00
2. Classified Salaries						
a. Base Salaries				172,351.00		174,783.00
b. Step & Column Adjustment				2,432.00		3,437.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	172,351.00	1.41%	174,783.00	1.97%	178,220.00
3. Employee Benefits	3000-3999	267,684.00	0.66%	269,457.00	0.82%	271,657.00
4. Books and Supplies	4000-4999	57,684.00	-2.01%	56,525.00	0.00%	56,525.00
5. Services and Other Operating Expenditures	5000-5999	244,566.00	0.02%	244,605.00	0.00%	244,605.00
6. Capital Outlay	6000-6999	3,000.00	0.00%	3,000.00	0.00%	3,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	6,568.00	0.00%	6,568.00	0.00%	6,568.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		1,181,196.00	0.75%	1,190,010.00	0.97%	1,201,538.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		0.00		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)						
		0.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)						
		0.00		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned						
9780						
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)						
		0.00		0.00		0.00

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)		16.83	0.00%	16.83	0.00%	16.83
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	843,570.00	2.41%	863,900.00	2.80%	888,089.00
2. Federal Revenues	8100-8299	162,418.00	0.00%	162,418.00	0.00%	162,418.00
3. Other State Revenues	8300-8599	678,741.00	-0.49%	675,424.00	0.00%	675,424.00
4. Other Local Revenues	8600-8799	307,293.00	0.00%	307,293.00	0.00%	307,293.00
5. Other Financing Sources						
a. Transfers In	8900-8929	52,121.00	-74.37%	13,360.00	0.00%	13,360.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		2,044,143.00	-1.06%	2,022,395.00	1.20%	2,046,584.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				704,114.00		713,663.00
b. Step & Column Adjustment				9,549.00		9,862.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	704,114.00	1.36%	713,663.00	1.38%	723,525.00
2. Classified Salaries						
a. Base Salaries				428,923.00		436,530.00
b. Step & Column Adjustment				7,607.00		9,227.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	428,923.00	1.77%	436,530.00	2.11%	445,757.00
3. Employee Benefits	3000-3999	566,730.00	1.97%	577,921.00	0.78%	582,444.00
4. Books and Supplies	4000-4999	77,241.00	-1.50%	76,082.00	0.00%	76,082.00
5. Services and Other Operating Expenditures	5000-5999	614,788.00	0.01%	614,827.00	0.00%	614,827.00
6. Capital Outlay	6000-6999	23,000.00	0.00%	23,000.00	0.00%	23,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	24,428.00	0.00%	24,428.00	0.00%	24,428.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		2,439,224.00	1.12%	2,466,451.00	0.96%	2,490,063.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(395,081.00)		(444,056.00)		(443,479.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,539,269.00		2,144,188.00		1,700,132.00
2. Ending Fund Balance (Sum lines C and D1)		2,144,188.00		1,700,132.00		1,256,653.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	500.00		500.00		500.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	186,013.00		215,360.00		215,360.00
d. Assigned	9780	500,000.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	245,000.00		245,000.00		245,000.00
2. Unassigned/Unappropriated	9790	1,212,675.00		1,239,272.00		795,793.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,144,188.00		1,700,132.00		1,256,653.00

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	245,000.00		245,000.00		245,000.00
c. Unassigned/Unappropriated	9790	1,212,675.00		1,239,272.00		795,793.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,457,675.00		1,484,272.00		1,040,793.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		59.76%		60.18%		41.80%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
<hr/>						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. County Office's Total Expenditures and Other Financing Uses						
Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)						
		2,439,224.00		2,466,451.00		2,490,063.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		2,439,224.00		2,466,451.00		2,490,063.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		2,439,224.00		2,466,451.00		2,490,063.00
d. Reserve Standard Percentage Level						
(Refer to Form 01CS, Criterion 8 for calculation details)						
		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		121,961.20		123,322.55		124,503.15
f. Reserve Standard - By Amount						
(Refer to Form 01CS, Criterion 8 for calculation details)						
		67,000.00		67,000.00		67,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		121,961.20		123,322.55		124,503.15
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					13,360.00	0.00	0.00	0.00
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00	0.00	0.00
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00			0.00	0.00	0.00	0.00
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
16 FOREST RESERVE FUND								
Expenditure Detail					0.00	13,360.00	0.00	0.00
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail					0.00	0.00	0.00	0.00
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00			0.00	0.00	0.00	0.00
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00		0.00	0.00	0.00
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail					0.00	0.00	0.00	0.00
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00			0.00	0.00	0.00	0.00
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00			0.00	0.00	0.00	0.00
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00	0.00	0.00
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00			0.00	0.00	0.00	0.00
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00			0.00	0.00	0.00	0.00
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail					0.00	0.00	0.00	0.00
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail					0.00	0.00	0.00	0.00
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00		0.00	0.00	0.00
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								

July 1 Budget
2017-18 Estimated 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	13,360.00	13,360.00	0.00	0.00

July 1 Budget
2018-19 Budget
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				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					52,121.00	0.00		
Fund Reconciliation								
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								
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								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
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								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	52,121.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

July 1 Budget
2018-19 Budget
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								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	52,121.00	52,121.00		

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

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

A. STANDARD: Projected County Operations Grant average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	County Operations Grant ADA
3.0%	0 to 6,999
2.0%	7,000 to 59,999
1.0%	60,000 and over

County Office ADA (Form A, Estimated Funded ADA column, Line B5):

County Office County Operations Grant ADA Standard Percentage Level:

1A-1. Calculating the County Office's County Operations Grant ADA Variances

DATA ENTRY: Enter the County Operations Grant Funded ADA in the Original Budget column for all fiscal years. All other data are extracted or calculated

Fiscal Year	County Operations Grant Funded ADA			ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Form A, Line B5)	Estimated/Unaudited Actuals			
Third Prior Year (2015-16)	0.00			N/A	Met
Second Prior Year (2016-17)	0.00			N/A	Met
First Prior Year (2017-18)	16.70	16.83		N/A	Met

1A-2. Comparison of County Office County Operations Grant ADA to the Standard

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

1a. STANDARD MET - Projected County Operations Grant ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Projected County Operations Grant ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

1. CRITERION: Average Daily Attendance (continued)

B. STANDARD: Projected ADA for county operated programs for any of the budget year or two subsequent fiscal years has not increased from the historical average from the three prior fiscal years by more than two percent (2%) each year.

1B-1. Calculating the County Office's Historical Average Projected ADA for County Operated Programs

DATA ENTRY: All data are extracted or calculated.

Average Daily Attendance (Form A, Estimated Actuals, Funded ADA)

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Third Prior Year (2015-16)	0.01	0.04		0.00
Second Prior Year (2016-17)	0.01	1.73		0.00
First Prior Year (2017-18)	0.00	399.66	16.83	0.00
Historical Average:	0.01	133.81	5.61	0.00

County Office's County Operated Programs ADA Standard:

Budget Year (2018-19) (historical average plus 2%):	0.01	136.49	5.72	0.00
1st Subsequent Year (2019-20) (historical average plus 4%):	0.01	139.16	5.83	0.00
2nd Subsequent year (2020-21) (historical average plus 6%):	0.01	141.84	5.95	0.00

1B-2. Calculating the County Office's Projected ADA for County Operated Programs

DATA ENTRY: Budget year data will be extracted from Form A. Enter the remaining data in each of the 1st and 2nd Subsequent Years. If Form MYP exists, County Operations Grant ADA will be extracted for the two subsequent fiscal years.

Average Daily Attendance (Form A, Estimated Funded ADA)

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Budget Year (2018-19)	0.00	399.66	16.83	0.00
1st Subsequent Year (2019-20)	0.00	399.66	16.83	0.00
2nd Subsequent Year (2020-21)	0.00	399.66	16.83	0.00
Status:	Met	Not Met	Not Met	Met

1B-3. Comparison of County Office Projected County Operated Programs ADA to the Standard

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

- 1a. STANDARD NOT MET - Projected ADA for county operated programs is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting ADA, and what changes, if any, will be made to bring the projected ADA within the standard.

Explanation:
(required if NOT met)

ADA was not previously reported for students who reside in our county but attend school in Nevada.

2. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus its cost-of-living adjustment (COLA)¹ plus or minus one percent.

For excess property tax counties, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

¹ County offices that are already at or above their LCFF target funding level receive no gap funding. These county offices have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

2A. County Office's LCFF Revenue Standard

Indicate which standard applies:

- LCFF Revenue
- Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

2A-1. Calculating the County Office's LCFF Revenue Standard

DATA ENTRY: Section I, enter applicable data for all fiscal years. Section I-a is completed by a county office funded at Target, and Section I-b is completed by a county office funded at Hold Harmless. Section II, enter data in Step 2b1 for all fiscal years. Section III, all data are extracted or calculated. Section IV, enter data in Step 1a for the two subsequent fiscal years, Step 2b1, Step 2b3, and Step 2b4 for all fiscal years. All other data are extracted or calculated.

NOTE: Enter data in Section I, Line c1 and Section IV only if the county office has charter school funded county program ADA corresponding to financial data reported in Fund 01. Regardless of the standard selected, criterion 2A-1 must be completed to obtain the total change in population and funding level.

Projected LCFF Revenue

Select County Office's LCFF revenue funding status:

- At Target** If status is at target, then COLA amount in Step 2b2 is used in Step 2c in Sections II and III.
 - Hold Harmless** If status is hold harmless, then amount in Step 2c is zero in Sections II and III.
- Status: At Target

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
I. LCFF Funding				
a. COE funded at Target LCFF				
a1. COE Operations Grant				
a2. COE Alternative Education Grant				
b. COE funded at Hold Harmless LCFF	N/A	N/A	N/A	N/A
c. Charter Funded County Program				
c1. Transition Entitlement				
d. Total LCFF (Sum of a or b, and c)	0.00	0.00	0.00	0.00

II. County Operations Grant

Step 1 - Change in Population

a. ADA (Funded) (Form A, line B5 and Criterion 1B-2)	16.83	16.83	16.83	16.83
b. Prior Year ADA (Funded)		16.83	16.83	16.83
c. Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless))		0.00	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding (Section I-a1 (At Target) or Section I-b (Hold Harmless), prior year column)	0.00		0.00	0.00
b1. COLA percentage (if COE is at target)				
b2. COLA amount (proxy for purposes of this criterion)	0.00		0.00	0.00
c. Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))	0.00		0.00	0.00
d. Percent Change Due to Funding Level (Step 2c divided by Step 2a)		0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

a. Percent change in population and funding level (Step 1d plus Step 2d)	0.00%	0.00%	0.00%
b. LCFF Percent allocation (Section I-a1 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	0.00%	0.00%	0.00%
c. Weighted Percent change (Step 3a x Step 3b)	0.00%	0.00%	0.00%

III. Alternative Education Grant

Step 1 - Change in Population

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
a. ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)	0.00	0.00	0.00	0.00
b. Prior Year ADA (Funded)		0.00	0.00	0.00
c. Difference (Step 1a minus Step 1b)		0.00	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding (Section I-a2 (At Target) or Section I-b (Hold Harmless), prior year column)	0.00	0.00	0.00	0.00
b1. COLA percentage (if COE is at target) (Section II-Step 2b1)	0.00%	0.00%	0.00%	0.00%
b2. COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00	0.00
c. Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))	0.00	0.00	0.00	0.00
d. Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%	0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

a. Percent change in population and funding level (Step 1d plus Step 2d)	0.00%	0.00%	0.00%
b. LCFF Percent allocation (Section I-a2 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	0.00%	0.00%	0.00%
c. Weighted Percent change (Step 3a x Step 3b)	0.00%	0.00%	0.00%

IV. Charter Funded County Program

Step 1 - Change in Population

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
a. ADA (Funded) (Form A, line C3f)	0.00	0.00		
b. Prior Year ADA (Funded)		0.00	0.00	0.00
c. Difference (Step 1a minus Step 1b)		0.00	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding (Section I-c1, prior year column)	0.00	0.00	0.00	0.00
b1. COLA percentage (if COE charter schools are at target)				
b2. COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00	0.00
b3. Gap Funding (if COE charter schools are not at target)				
b4. Economic Recovery Target Funding (current year increment)				
c. Total (Step 2b2, Step 2b3, as applicable, plus Step 2b4)	0.00	0.00	0.00	0.00
d. Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%	0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

a. Percent change in population and funding level (Step 1d plus Step 2d)	0.00%	0.00%	0.00%
b. LCFF Percent allocation (Section I-c1 divided by Section I-d)	0.00%	0.00%	0.00%
c. Weighted Percent change (Step 3a x Step 3b)	0.00%	0.00%	0.00%

V. Weighted Change

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
a. Total weighted percent change (Step 3c in sections II, III and IV)	0.00%	0.00%	0.00%

LCFF Revenue Standard (line V-a, plus/minus 1%):

-1.00% to 1.00%	-1.00% to 1.00%	-1.00% to 1.00%
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2B. Alternate LCFF Revenue Standard - Excess Property Tax / Minimum State Aid

DATA ENTRY: If applicable to your county office, input data in the 1st and 2nd Subsequent Years for projected local property taxes; all other data are extracted or calculated.

Excess Property Tax or Minimum State Aid County Office Projected LCFF Revenue

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Projected local property taxes (Form 01, Objects 8021 - 8089)	67,414.00	67,414.00		
Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%):		N/A	N/A	N/A

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

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Years for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	822,285.00	843,570.00	863,900.00	888,089.00
County Office's Projected Change in LCFF Revenue:		2.59%	2.41%	2.80%
Standard:		-1.00% to 1.00%	-1.00% to 1.00%	-1.00% to 1.00%
Status:		Not Met	Not Met	Not Met

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

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

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

Property Taxes are not expected to increase. Enrollment has increased slightly and ADA also increased slightly.

3. CRITERION: Salaries and Benefits

STANDARD: Projected total salaries and benefits for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year amount by more than the change in funded COLA plus or minus five percent.

3A. Calculating the County Office's Salaries and Benefits Standard Percentages

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. County Office's Change in Funding Level (Criterion 2C):	2.59%	2.41%	2.80%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-2.41% to 7.59%	-2.59% to 7.41%	-2.20% to 7.80%

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

DATA ENTRY: If Form MYP exists, Salaries and Benefits for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Percent Change Over Previous Year	Status
First Prior Year (2017-18)	1,419,291.00		
Budget Year (2018-19)	1,699,767.00	19.76%	Not Met
1st Subsequent Year (2019-20)	1,728,114.00	1.67%	Met
2nd Subsequent Year (2020-21)	1,751,726.00	1.37%	Met

3C. Comparison of County Office Change in Salaries and Benefits to the Standard

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

- 1a. **STANDARD NOT MET** - Projected ratio(s) of salary and benefit costs to total expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

Staffing has changed with replacements being brought in at a lower cost on the salary schedule. Some positions will not be filled and left vacant.

4. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the change in funded COLA plus or minus ten percent.

For each major object category, changes that exceed the percentage change in the funded COLA plus or minus five percent must be explained.

4A. Calculating the County Office's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. County Office's Change in Funding Level (Criterion 2C):	2.59%	2.41%	2.80%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-7.41% to 12.59%	-7.59% to 12.41%	-7.20% to 12.80%
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-2.41% to 7.59%	-2.59% to 7.41%	-2.20% to 7.80%

4B. Calculating the County Office's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 4A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)

First Prior Year (2017-18)	200,056.00		
Budget Year (2018-19)	162,418.00	-18.81%	Yes
1st Subsequent Year (2019-20)	162,418.00	0.00%	No
2nd Subsequent Year (2020-21)	162,418.00	0.00%	No

Explanation:
(required if Yes)

In FY2017-18 funding was received for RS5630, McKinney-Vento Homeless Program This program did not continue into FY2018-19 or out years.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)

First Prior Year (2017-18)	717,679.00		
Budget Year (2018-19)	678,741.00	-5.43%	Yes
1st Subsequent Year (2019-20)	675,424.00	-0.49%	No
2nd Subsequent Year (2020-21)	675,424.00	0.00%	No

Explanation:
(required if Yes)

Budget Year 2018-19 has reduced funding for TUPE program and a small increase anticipated for Foster Youth Program.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

First Prior Year (2017-18)	307,293.00		
Budget Year (2018-19)	307,293.00	0.00%	No
1st Subsequent Year (2019-20)	307,293.00	0.00%	No
2nd Subsequent Year (2020-21)	307,293.00	0.00%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

First Prior Year (2017-18)	91,635.00		
Budget Year (2018-19)	77,241.00	-15.71%	Yes
1st Subsequent Year (2019-20)	76,082.00	-1.50%	No
2nd Subsequent Year (2020-21)	76,082.00	0.00%	No

Explanation:
(required if Yes)

McKinney Vento program from FY2017/18 will not continue. Supplies were removed from future budget years. Unrestricted Lottery books and supplies budget reduced and used in other budget areas.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)

First Prior Year (2017-18)	661,980.00		
Budget Year (2018-19)	614,788.00	-7.13%	Yes
1st Subsequent Year (2019-20)	614,827.00	0.01%	No
2nd Subsequent Year (2020-21)	614,827.00	0.00%	No

Explanation:
(required if Yes)

Reduction in Services and other Operating Expenditures for TUPE program due to a reduction in award revenue. McKinney Vento program not continuing in Budget Year 2018-19 so expenditures were removed from the budget.

4C. Calculating the County Office's Change in Total Operating Revenues and Expenditures (Section 4A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	-----------------------------------	--------

Total Federal, Other State, and Other Local Revenue (Section 4B)

First Prior Year (2017-18)	1,225,028.00		
Budget Year (2018-19)	1,148,452.00	-6.25%	Met
1st Subsequent Year (2019-20)	1,145,135.00	-0.29%	Met
2nd Subsequent Year (2020-21)	1,145,135.00	0.00%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Section 4B)

First Prior Year (2017-18)	753,615.00		
Budget Year (2018-19)	692,029.00	-8.17%	Not Met
1st Subsequent Year (2019-20)	690,909.00	-0.16%	Met
2nd Subsequent Year (2020-21)	690,909.00	0.00%	Met

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

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

- 1a. STANDARD MET - Projected other operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

Federal Revenue
(linked from 4B
if NOT met)

Explanation:

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

Explanation:

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

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

Explanation:

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

McKinney Vento program from FY2017/18 will not continue. Supplies were removed from future budget years. Unrestricted Lottery books and supplies budget reduced and used in other budget areas.

Explanation:

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

Reduction in Services and other Operating Expenditures for TUPE program due to a reduction in award revenue. McKinney Vento program not continuing in Budget Year 2018-19 so expenditures were removed from the budget.

5. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the county office is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52066(d)(1) and 17002(d)(1).

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

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

For all other school facility programs, AB 104 (Chapter 13, Statutes of 2015, effective January 1, 2016) requires the county office to deposit into the account, for the 2017-18 to 2019-20 fiscal years, a minimum that is the greater of the following amounts:

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

5A. County Office's School Facility Program Funding

Indicate which School Facility Program funding applies:

Proposition 51 Only

Proposition 51 and All Other School Facility Programs

All Other School Facility Programs Only

Funding Selection: All Other School Facility Programs Only

5B. Calculating the County Office's Required Minimum Contribution

DATA ENTRY: All data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

Note: If "Proposition 51 and All Other School Facility Programs" is selected, then Line 1 will be used to calculate the required minimum contribution.

	Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999)	3% Required Minimum Contribution (Unrestricted Budget times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
1. Proposition 51 Required Minimum Contribution	1,258,028.00	37,740.84	0.00	N/A

	Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999)	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Unrestricted Budget times 3%)	Amount Deposited ¹ for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
2. All Other School Facility Programs Required Minimum Contribution	1,258,028.00	37,740.84	0.00	0.00

	2% of Total Current Year General Fund Expenditures and Other Financing Uses (Unrestricted Budget times 2%)	Required Minimum Contribution/ Greater of: Lesser of 3% or 2014-15 amount or 2%
	25,160.56	25,160.56

	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
	0.00	Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

3. Required Minimum Contribution	25,160.56
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If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

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

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

6. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2015-16)	Second Prior Year (2016-17)	First Prior Year (2017-18)
1. County Office's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	151,714.00	208,560.00	225,000.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	2,341,835.45	2,331,426.19	2,157,103.00
d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	2,493,549.45	2,539,986.19	2,382,103.00
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	1,517,142.21	1,946,973.59	2,239,998.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	1,517,142.21	1,946,973.59	2,239,998.00
3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	164.4%	130.5%	106.3%
County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	54.8%	43.5%	35.4%

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2015-16)	359,891.76	794,060.30	N/A	Met
Second Prior Year (2016-17)	85,576.41	987,587.37	N/A	Met
First Prior Year (2017-18)	(159,089.00)	1,137,923.00	14.0%	Met
Budget Year (2018-19) (Information only)	(395,081.00)	1,258,028.00		

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

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

7. CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted county school service fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹	County Office Total Expenditures and Other Financing Uses ²	
1.7%	0	to \$5,957,999
1.3%	\$5,958,000	to \$14,891,999
1.0%	\$14,892,000	to \$67,018,000
0.7%	\$67,018,001	and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

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

County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:

County Office's Fund Balance Standard Percentage Level:

7A. Calculating the County Office's Special Education Pass-through Exclusions (only for county offices that serve as the AU of a SELPA)

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

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

1. Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for fund balance and reserves?

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s): _____

b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223):

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
0.00		

7B. Calculating the County Office's Unrestricted County School Service Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted County School Service Fund Beginning Balance ³ (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2015-16)	2,200,517.00	2,252,889.69	N/A	Met
Second Prior Year (2016-17)	2,530,191.00	2,612,781.45	N/A	Met
First Prior Year (2017-18)	2,636,456.00	2,698,358.00	N/A	Met
Budget Year (2018-19) (Information only)	2,539,269.00			

³ Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

7C. Comparison of County Office Unrestricted Beginning Fund Balance to the Standard

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

1a. STANDARD MET - Unrestricted county school service fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

8. CRITERION: Reserves

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

Percentage Level ³		County Office Total Expenditures and Other Financing Uses ³	
5% or \$67,000 (greater of)		0	to \$5,957,999
4% or \$298,000 (greater of)		\$5,958,000	to \$14,891,999
3% or \$596,000 (greater of)		\$14,892,000	to \$67,018,000
2% or \$2,011,000 (greater of)		\$67,018,001	and over

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

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

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	2,439,224	2,466,451	2,490,063
County Office's Reserve Standard Percentage Level:	5%	5%	5%

8A. Calculating the County Office's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for line 1 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	2,439,224.00	2,466,451.00	2,490,063.00
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	0.00		
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	2,439,224.00	2,466,451.00	2,490,063.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line A3 times Line A4)	121,961.20	123,322.55	124,503.15
6. Reserve Standard - by Amount (From percentage level chart above)	67,000.00	67,000.00	67,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	121,961.20	123,322.55	124,503.15

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

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

Reserve Amounts

(Unrestricted resources 0000-1999 except lines 4, 8, and 9):

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	245,000.00	245,000.00	245,000.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	1,212,675.00	1,239,272.00	795,793.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. County Office's Budgeted Reserve Amount (Lines B1 thru B7)	1,457,675.00	1,484,272.00	1,040,793.00
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	59.76%	60.18%	41.80%
County Office's Reserve Standard (Section 8A, Line 7):	121,961.20	123,322.55	124,503.15
Status:	Met	Met	Met

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

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

1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your county office have ongoing county school service fund expenditures in the budget in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?

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

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your county office have large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

Identify projected contributions from unrestricted resources in the county school service fund to restricted resources in the county school service fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the county school service fund to cover operating deficits in either the county school service fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the county school service fund operational budget.

County Office's Contributions and Transfers Standard: -10.0% to +10.0%
or -\$20,000 to +\$20,000

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

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year will be extracted. For Transfers In and Transfers Out, enter data in the First Prior Year. If Form MYP exists, the data will be extracted for the Budget Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Budget Year, 1st and 2nd subsequent Years. Click the appropriate button for item 1d; all other data will be calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2017-18)	(152,700.00)			
Budget Year (2018-19)	(344,083.00)	191,383.00	125.3%	Not Met
1st Subsequent Year (2019-20)	(354,017.00)	9,934.00	2.9%	Met
2nd Subsequent Year (2020-21)	(365,545.00)	11,528.00	3.3%	Met
1b. Transfers In, County School Service Fund *				
First Prior Year (2017-18)	13,360.00			
Budget Year (2018-19)	52,121.00	38,761.00	290.1%	Not Met
1st Subsequent Year (2019-20)	13,360.00	(38,761.00)	-74.4%	Not Met
2nd Subsequent Year (2020-21)	13,360.00	0.00	0.0%	Met
1c. Transfers Out, County School Service Fund *				
First Prior Year (2017-18)	0.00			
Budget Year (2018-19)	0.00	0.00	0.0%	Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**
Do you have any capital projects that may impact the county school service fund operational budget? Yes

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

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

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

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

Explanation:
(required if NOT met)

Our Special Education program has experienced a large increase of high needs special education students requiring a large contribution to those programs.

1b. NOT MET - The projected transfers in to the county school service fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the county office's plan, with timelines, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

In increase in Budget Year 2018/19 for receipt of Forest Reserve (Small Rural Schools) funding. This increase does not continue in the out years.

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

Explanation:
(required if NOT met)

1d. YES - Capital projects exist that may impact the county school service fund operational budget. Identify each project, including a description of the project, estimated completion date, original project budget, original source of funding, and estimated fiscal impact on the county school service fund.

Project Information:
(required if YES)

We are in the planning stages for an asphalt and concrete repair project. This project is anticipated to cost approximately \$500,000 and this amount has been included in the 18/19 budget year assigned expenditures. This will utilize one time funds for the one time expenditure. This is to repair damage experienced due to weather extremes on the parking lots and access way for buses. It will also repair the concrete steps/entryway to the Loyalton Elementary School. The bid project plans are currently being prepared in order to go to public bid.

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded.

Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2018
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	Unrestricted		15,054

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2018
TOTAL:				15,054

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

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Total Annual Payments:	13,936	0	0	0
Has total annual payment increased over prior year (2017-18)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and, indicate how the obligation is funded (level of risk retained, funding approach, etc.).

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

2. For the county office's OPEB:
a. Are they lifetime benefits?

b. Do benefits continue past age 65?

c. Describe any other characteristics of the county office's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or government fund

	Self-Insurance Fund	Government Fund
	0	186,013

4. OPEB Liabilities

a. Total OPEB liability	263,373.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	263,373.00
d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jul 01, 2014

5. OPEB Contributions

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	29,347.00	29,347.00	29,347.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	0.00	0.00	0.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	19,993.00	19,993.00	19,993.00
d. Number of retirees receiving OPEB benefits	1	1	1

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. Does your county office operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section 7A) (if No, skip items 2-4)

No

2. Describe each self-insurance program operated by the county office, including details for each such as level of risk retained, funding approach, basis for the valuation (county office's estimate or actuarial valuation), and date of the valuation:

County Health and Welfare and Workmans Comp Insurance are JPAs.

3. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
b. Amount contributed (funded) for self-insurance programs

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
a. Required contribution (funding) for self-insurance programs			
b. Amount contributed (funded) for self-insurance programs			

S8. Status of Labor Agreements

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

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

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

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

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	5.0	5.6	5.6	5.6

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

Yes

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

Negotiations Settled

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

3. Period covered by the agreement:

Begin Date: End Date:

4. Salary settlement:

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
--------------------------	----------------------------------	----------------------------------

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

--	--	--

One Year Agreement
Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--

Multiyear Agreement
Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
(may enter text, such as "Reopener")

--	--	--

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

Negotiations Not Settled

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

6,276

6. Amount included for any tentative salary schedule increases

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
0	0	0

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
91,550	96,000	96,000
76.0%	76.0%	76.0%
5.0%	5.0%	5.0%

Certificated (Non-management) Prior Year Settlements

- Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

No		
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Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
12,636	9,549	9,862
2.3%	1.4%	1.4%

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

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

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

Certificated (Non-management) - Other

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

N/A

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

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

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

Yes

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

Negotiations Settled

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

May 08, 2018

3. Period covered by the agreement:

Begin Date: Jul 01, 2017 End Date: Jun 30, 2018

4. Salary settlement:

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes

One Year Agreement

Total cost of salary settlement	0	0	0
% change in salary schedule from prior year	0.0%		

Multiyear Agreement

Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Settlement was a one time, off salary schedule amount for 17/18 fiscal year only. Settlement did not change salary schedules. Settlement was for \$8.25 per contract day, pro-rated per FTE. No ongoing costs for 18/19 and out years.

Negotiations Not Settled

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

3,021

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
6. Amount included for any tentative salary schedule increases	0	0	0

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
29,155	30,600	32,130
65.0%	65.0%	65.0%
5.0%	5.0%	5.0%

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

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

No		
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Classified (Non-management) Step and Column Adjustments

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
7,274	7,607	9,227
2.3%	1.8%	2.1%

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

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

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

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

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

N/A

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of management, supervisor, and confidential FTE positions	5.0	5.5	5.5	5.5

Management/Supervisor/Confidential Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

Yes

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

--

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes	Yes
0	0	0	0
0.0%	0.0%	0.0%	0.0%

Negotiations Not Settled

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

4,968

4. Amount included for any tentative salary schedule increases

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
0	0	0	0

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

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes	Yes
76,420	80,250	84,263	
69.0%	69.0%	69.0%	
5.0%	5.0%	5.0%	

Management/Supervisor/Confidential Step and Column Adjustments

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes	
8,377	8,882	9,382	
3.4%	3.7%	3.0%	

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

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes	
5,400	5,400	5,400	
0.0%	0.0%	0.0%	

S9. Local Control and Accountability Plan (LCAP)

Confirm that the county office of education's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the county office of education's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?
2. Approval date for adoption of the LCAP or approval of an update to the LCAP.

Yes

Jun 12, 2018

S10. LCAP Expenditures

Confirm that the county office of education's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services and Expenditures?

Yes

ADDITIONAL FISCAL INDICATORS

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

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A8 except item A3, which is automatically completed based on data in Criterion 1.

- A1. Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?

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

- A3. Is the County Operations Grant ADA decreasing in both the prior fiscal year and budget year? (Data from Criterion 1, Sections 1B-1 and 1B-2, County Operations Grant ADA column, are used to determine Yes or No)

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

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

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

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

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

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

Comments:
(optional)

N/A

End of County Office Budget Criteria and Standards Review

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

CERTIFICATED SUBSTITUTE PAYRATE SCHEDULE

<u>Description</u>	<u>Daily Rate</u>
Full Day (Morning and Afternoon Session)	\$120.00
Morning Session (to lunch break)	\$70.00
Afternoon Session (after lunch break)	\$70.00
Long Term (rate applies commencing 21st consecutive day of substitute for same teacher)	\$145.00

Effective July 1, 2018

Adopted _____

POLICY GUIDE SHEET

June 2018

BP 0410 - Nondiscrimination in District Programs and Activities

(BP revised)

Policy updated to reflect **NEW LAW (AB 699)** which (1) adds immigration status to the categories of characteristics that are protected against discrimination, (2) requires parent/guardian notification of their child's right to a free public education regardless of immigration status or religious beliefs, and (3) mandates that districts adopt policy consistent with a model policy developed by the California Attorney General, which includes a statement regarding equitable services. Policy also reflects provisions of the Attorney General's model policy and **NEW LAW (SB 31)** which prohibit districts from compiling or assisting in the compilation of a registry based on immigration status, religion, or other specified characteristics.

BP/AR 3514 - Environmental Safety

(BP/AR revised)

Policy and regulation updated to reflect **NEW LAW (AB 746)** which provides that, if a community water system finds lead above specified levels in a school's potable water system, the district must notify parents/guardians, shut down fountains and faucets, and provide a source of drinking water to students. Policy also deletes details regarding district strategies that are duplicated in the AR. Regulation also updates material related to particulate filters in school buses and carbon monoxide detectors to reflect current law.

BP 4111/4211/4311 - Recruitment and Selection

(BP revised)

Policy updated to expand discussion of possible recruitment incentives, including subsidized housing programs for teachers and other employees and **NEW LAW (AB 99)** which establishes the California Educator Development grant program to assist districts with attracting and supporting the preparation and continued learning of teachers, principals, and other school leaders. Policy also reflects **NEW LAW (AB 168)** which prohibits districts from seeking salary history information about an applicant and from relying on salary history information as a factor in determining whether to offer employment or the salary to offer an applicant, unless the salary information is disclosable under state or federal law or the applicant voluntarily discloses the information without prompting.

BP/AR 4119.11/4219.11/4319.11 - Sexual Harassment

(BP/AR revised)

Policy updated to provide a strong statement of the board's commitment to provide a safe work environment that is free of sexual harassment and intimidation and to align the process for filing complaints of sexual harassment with AR 4030 - Nondiscrimination in Employment. Regulation updated to reflect **NEW LAW (SB 396)** which requires districts to post a Department of Fair Employment and Housing poster on transgender rights and, if the district has 50 or more employees, to provide training to supervisors regarding harassment based on gender identity, gender expression, and sexual orientation.

AR 4161.1/4361.1 - Personal Illness/Injury Leave

(AR revised)

Regulation updated to reflect **NEW LAW (SB 63)** which extends the requirement to grant parental leave to an eligible employee for the purpose of bonding with a child after the birth, adoption, or foster care placement of the child to any district that employs 20-49 employees within 75 miles of the worksite where the employee requesting the leave is employed. Regulation also updated to reflect **NEW LAW (SB 731)** which entitles an employee who is a military veteran or current member of the California National Guard or federal reserve component to 10 days of additional sick leave for the purpose of undergoing medical treatment for a qualifying military service-connected disability, effective on either the date the U.S. Department of Veterans Affairs rates the employee's disability or on the first day the employee begins or returns to employment after active duty, whichever is later.

AR 4261.1 - Personal Illness/Injury Leave

(AR revised)

Regulation updated to reflect **NEW LAW (SB 63)** which extends the requirement to grant parental leave to any district that employs 20-49 employees within 75 miles of the worksite where the employee requesting the leave is employed. Regulation also updated to reflect **NEW LAW (SB 731)** which entitles an employee who is a military veteran or current member of the California National Guard or federal reserve component to 12 days of additional sick leave for the purpose of undergoing medical treatment for a qualifying military service-connected disability, effective on either the date the U.S. Department of Veterans Affairs rates the employee's disability or on the first day the employee begins or returns to employment after active duty, whichever is later.

Sierra County/Sierra-Plumas Joint USD

Board Policy

Philosophy, Goals, Objectives, and Comprehensive Plans BP 0410

The ~~NONDISCRIMINATION IN DISTRICT PROGRAMS AND ACTIVITIES~~

Note: Education Code 234.1 mandates districts to adopt policy and regulations to ensure that district programs and activities are free from unlawful discrimination. In accordance with various provisions of state and federal law, discrimination in education programs and activities is unlawful when it is based on certain actual or perceived characteristics of an individual. Education Code 220, as amended by AB 699 (Ch. 493, Statutes of 2017), prohibits discrimination based on race or ethnicity, nationality, immigration status, sex, sexual orientation, gender, gender identity, gender expression, religion, or any other characteristic contained in the definition of hate crimes in Penal Code 422.55. Government Code 11135 prohibits discrimination based on all the foregoing characteristics and on age, disability, and an individual's genetic information. Title VI of the Civil Rights Act of 1964 (42 USC 2000d-2000d-7) prohibits discrimination on the basis of race, color, and national origin. Title IX (20 USC 1681-1688) prohibits discrimination on the basis of sex. The Americans with Disabilities Act (ADA) (42 USC 12101-12213) and Section 504 of the Rehabilitation Act of 1973 (29 USC 794) prohibit discrimination on the basis of disability. For policy language protecting students against discrimination and harassment, see BP/AR 5145.3 - Nondiscrimination/Harassment and BP/AR 5145.7 - Sexual Harassment.

Education Code 260 and 5 CCR 4900-4965 require the Governing Board of Education to monitor district compliance with these state and federal laws. The federal laws are enforced by the Office for Civil Rights of the U.S. Department of Education, and the California Department of Education may investigate complaints regarding discrimination pursuant to 5 CCR 4600-4670.

Similarly, Government Code 12940 provides protections for employees, job applicants, unpaid interns, and volunteers against unlawful discrimination and harassment. For policy language addressing these protections as they relate to volunteers, see BP 1240 - Volunteer Assistance, and in relation to employees, unpaid interns, and job applicants, see BP 4030 - Nondiscrimination in Employment.

The Governing Board is committed to providing equal opportunity for all individuals in ~~education-~~ district programs and activities. District programs, activities, and practices shall be free from unlawful discrimination, including discrimination against an individual or group based on race, color, ancestry, nationality, national origin, immigration status, ethnic group identification, ethnicity, age, religion, marital ~~or~~ status, pregnancy, parental status, physical or mental disability, sex, sexual orientation, gender, gender identity ~~or~~, gender expression, or genetic information; ~~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. 1240 - Volunteer Assistance)

(cf. 4030 - Nondiscrimination in Employment)

(cf. 4032 - Reasonable Accommodation)

(cf. 4033 - Lactation Accommodation)

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

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

(cf. 5131.2 - Bullying)

(cf. 5145.3 - Nondiscrimination/Harassment)

(cf. 5145.7 - Sexual Harassment)

(cf. 5145.9 - Hate-Motivated Behavior)

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

(cf. 6145 - Extracurricular and Cocurricular Activities)
(cf. 6145.2 - Athletic Competition)
(cf. 6164.4 - Identification and Evaluation of Individuals for Special Education)
(cf. 6164.6 - Identification and Education Under Section 504)
(cf. 6178 - Career Technical Education)
(cf. 6200 - Adult Education)

Note: Education Code 234.7, as added by AB 699 (Ch. 493, Statutes of 2017), mandates that districts adopt policy consistent with the California Attorney General's model policy contained in the Office of the Attorney General's publication Promoting a Safe and Secure Learning Environment for All: Guidance and Model Policies to Assist California's K-12 Schools in Responding to Immigration Issues. That model policy includes statements regarding the equitable provision of services and a prohibition against the use of school resources or data for creating a registry based on specific characteristics. In addition, Government Code 8310.3, as added by SB 31 (Ch. 826, Statutes of 2017), prohibits districts from disclosing information about immigration status or religion to federal government authorities for use in the compilation of a registry for immigration enforcement or otherwise assisting in the creation of such a registry.

All individuals shall be treated equitably in the receipt of district and school services. Personally identifiable information collected in the implementation of any district program, including, but not limited to, student and family information for the free and reduced-price lunch program, transportation, or any other educational program, shall be used only for the purposes of the program, except when the Superintendent or designee authorizes its use for another purpose in accordance with law. Resources and data collected by the district shall not be used, directly or by others, to compile a list, registry, or database of individuals based on race, gender, sexual orientation, religion, ethnicity, national origin, or immigration status or any other category identified above.

(cf. 3540 - Transportation)
(cf. 3553 - Free and Reduced Price Meals)
(cf. 5145.13 - Response to Immigration Enforcement)

Note: Education Code 221.2-221.3 (the California Racial Mascot Act) declare the use of racially derogatory or discriminatory school or athletic team names, mascots, or nicknames to be contrary to an equal education and specifically prohibit public schools from using the term "Redskins" as a school or athletic team name, mascot, or nickname. The following paragraph expands this prohibition to include any racially derogatory or discriminatory athletic team name, mascot, or nickname and may be revised to reflect district practice.

District programs and activities shall be free of any racially derogatory or discriminatory school or athletic team names, mascots, or nicknames.

Note: Pursuant to Education Code 221.5, a district is required to permit a student to participate in sex-segregated school programs and activities, including athletic teams and competitions, and to use facilities consistent with the student's gender identity, regardless of his/her gender as listed on his/her educational records. See BP/AR 5145.3 - Nondiscrimination/Harassment. For further information, see CSBA's Updated Legal Guidance: Protecting Transgender and Gender Nonconforming Students Against Sex Discrimination.

The Superintendent or designee shall annually review district programs and activities to ensure the removal of any derogatory or discriminatory name, image, practice, or other barrier that may unlawfully prevent an individual or group in any of the protected categories stated above from accessing district programs and activities. He/she shall take prompt, reasonable actions to remove

any identified barrier. The Superintendent or designee shall report his/her findings and recommendations to the Board after each review.

(cf. 1330 - Use of Facilities)

All allegations of unlawful discrimination in district programs and activities shall be investigated and resolved in accordance with the procedures specified in AR 1312.3 - Uniform Complaint Procedures.

(cf. 1312.3 - Uniform Complaint Procedures)

Note: Many nondiscrimination laws and regulations contain a notification requirement. For example, pursuant to 34 CFR 104.8 and 106.9, a district that receives federal aid is required to take "continuing steps" to notify students, parents/guardians, employees, employee organizations, and applicants for admission and employment that it does not discriminate on the basis of disability or sex in its educational programs or activities. In addition, Education Code 221.61 requires districts to post specified information relating to Title IX on their web sites. To ensure consistent implementation of the laws, the same notification requirement should be adopted for all the protected categories as provided in the following paragraph.

Pursuant to 34 CFR 104.8 and 34 CFR 106.9, the Superintendent or designee shall notify students, parents/guardians, employees, employee organizations, applicants for admission and employment, and sources of referral for applicants about the district's policy on nondiscrimination and related complaint procedures. ~~Such notification shall be included in each announcement, bulletin, catalog, the annual parental notification distributed pursuant to Education Code 48980 and, as applicable, in announcements, bulletins, catalogs, handbooks, application forms, or other recruitment materials distributed to these groups by the district.~~ The notification shall also be posted on the district's web site and social media and in district schools and offices, including staff lounges, student government meeting rooms, and other prominent locations as appropriate.

(cf. ~~1312.3 - Uniform Complaint Procedures~~ 1113 - District and School Web Sites)

(cf. 1114 - District-Sponsored Social Media)

(cf. ~~4031 - Complaints Concerning Discrimination in Employment~~)

(cf. 4112.9/4212.9/4312.9 - Employee Notifications)

(cf. 5145.6 - Parental Notifications)

Note: Education Code 234.7, as added by AB 699 (Ch. 493, Statutes of 2017), requires the following notification. Information about the educational rights of all students is contained in the appendix of the Office of the Attorney General's publication Promoting a Safe and Secure Learning Environment for All: Guidance and Model Policies to Assist California's K-12 Schools in Responding to Immigration Issues.

In addition, the annual parental notification shall inform parents/guardians of their children's right to a free public education regardless of immigration status or religious beliefs, including information on educational rights issued by the California Attorney General. Alternatively, such information may be provided through any other cost-effective means determined by the Superintendent or designee. (Education Code 234.7)

Note: Pursuant to Education Code 48985, when 15 percent or more of students enrolled in a school speak a single primary language other than English, all notices and reports sent to the parents/guardians of these students must also be written in the primary language and may be answered by the parent/guardian in English or the primary language. In addition, 20 USC 6311 and 6312 require that districts receiving Title I funds provide parent/guardian notices in an understandable and uniform format and, to the extent practicable, in a language that parents/guardians understand.

The district's nondiscrimination policy and related informational materials shall be published in a format that parents/guardians can understand and. In addition, when required by law, in 15 percent or more of a school's students speak a single primary language other than English, those materials shall be translated into that other language.

Access for Individuals with Disabilities

Note: Pursuant to the ADA and its implementing regulations, 28 CFR 35.150 and 35.151, district facilities must be accessible to and usable by individuals with disabilities. Compliance methods may include equipment redesign, reassignment of services to accessible buildings, assignment of aides to beneficiaries, home visits, delivery of services at alternate accessible sites, and alteration of existing facilities and construction of new facilities. In achieving compliance, a district need not make structural changes to existing facilities if other methods are effective and the district can demonstrate that the structural change would result in a fundamental alteration in the nature of the activity or an undue financial or administrative burden. However, pursuant to 28 CFR 35.151, all newly constructed facilities must comply with the 2010 ADA Standards for Accessible Designs issued by the U.S. Department of Justice.

In addition, pursuant to 28 CFR 35.136, a district must permit an individual with a disability to be accompanied by a service animal on district premises when, without the animal's assistance, the individual with a disability will not be able to access or participate in a district program or activity. For language addressing this mandate, see AR 6163.2 - Animals at School. Districts with questions about compliance with the ADA should consult with legal counsel as appropriate.

District programs and facilities, viewed in their entirety, shall be in compliance with the Americans with Disabilities Act (ADA) and any implementing standards and/or regulations. When structural changes to existing district facilities are needed to provide individuals with disabilities access to programs, services, activities, or facilities, the Superintendent or designee shall develop a transition plan that sets forth the steps for completing the changes.

(cf. 6163.2 - Animals at School)

(cf. 7110 - Facilities Master Plan)

(cf. 7111 - Evaluating Existing Buildings)

Note: Pursuant to 28 CFR 35.130 and 35.160, the ADA requires districts to provide services and aids to ensure that a disabled individual is not excluded from participation or denied a benefit, service, or program on the basis of a disability. However, if the district can show that providing such aids and services would fundamentally alter the nature of the function, program, or meeting or would be an undue burden, then the district need not provide them.

In addition, Government Code 54953.2 requires that all Board meetings meet the protections of the ADA and implementing regulations (28 CFR 35.160 and 36.303). In effect, the district must ensure that such meetings are accessible to persons with disabilities and that, upon the request of any person with a disability, disability-related accommodations, such as auxiliary aids and services, are made available.

The U.S. Department of Education's Office for Civil Rights (OCR) has interpreted the ADA and Section 504 of the Rehabilitation Act of 1973 to include the requirement that district web sites be accessible to individuals with disabilities. See the OCR's June 2010 and May 2011 Dear Colleague Letters and BP 1113 - District and School Web Sites.

The Superintendent or designee shall ensure that the district provides appropriate auxiliary aids and services when necessary to afford individuals with disabilities equal opportunity to participate in or enjoy the benefits of a service, program, or activity. These aids and services may include, but are not limited to, qualified interpreters or readers, assistive listening devices, assistive technologies or other modifications to increase accessibility to district and school web sites,

notetakers, written materials, taped text, and Braille or large-print materials.

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

Individuals with disabilities shall notify the Superintendent or principal if they have a disability that requires special assistance or services. Reasonable notification should be given prior to ~~the~~ school-sponsored function, program, or meeting.

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

~~(cf. 9320 - Meetings and Notices)~~

~~(cf. 9322 - Agenda/Meeting Materials)~~

Note: Pursuant to 28 CFR 35.107, a district that has 50 or more employees is required to designate at least one employee to coordinate the district's efforts to comply with the ADA. The designated employee could be the same individual or position responsible for the district's compliance with state and federal laws and regulations governing educational programs as identified in the district's uniform complaint procedures. The following paragraph, which identifies the person or position identified in the AR 1312.3 - Uniform Complaint Procedures as the responsible employee, may be modified if the district chooses to designate another person or position.

The individual identified in AR 1312.3 - Uniform Complaint Procedures as the employee responsible for coordinating the district's response to complaints and for complying with state federal civil rights laws is hereby designated as the district's ADA coordinator. He/she shall receive and address requests for accommodation submitted by individuals with disabilities, and shall investigate and resolve complaints regarding their access to district programs, services, activities, or facilities.

Dr. Merrill M. Grant, Superintendent
PO Box 955, 109 Beckwith Road, Loyalton CA 96118
530-993-1660 x110
mgrant@spjUSD.org

Legal Reference:

EDUCATION CODE

200-262.4 Prohibition of discrimination

~~48980 Parental notifications~~

48985 Notices to parents in language other than English

51007 Legislative intent: state policy

GOVERNMENT CODE

~~8310.3 California Religious Freedom Act~~

11000 Definitions

11135 Nondiscrimination in programs or activities funded by state

~~11138 Rules and regulations~~

~~12900-12996 Fair Employment and Housing Act~~

~~54953.2 Brown Act compliance with Americans with Disabilities Act~~

PENAL CODE

422.55 Definition of hate crime

422.6 Interference with constitutional right or privilege

CODE OF REGULATIONS, TITLE 5

~~4600-4687~~4670 Uniform complaint procedures

4900-4965 Nondiscrimination in elementary and secondary education programs

UNITED STATES CODE, TITLE 20

1400-1482 Individuals with Disabilities in Education Act

1681-1688 Discrimination based on sex or blindness, Title IX

2301-2415 Carl D. Perkins Vocational and Applied Technology Act

6311 State plans

6312 Local education agency plans

UNITED STATES CODE, TITLE 29

794 Section 504 of the Rehabilitation Act of 1973

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-2000h-6 Title IX
 12101-12213 Americans with Disabilities Act
CODE OF FEDERAL REGULATIONS, TITLE 28
 35.101-35.190 Americans with Disabilities Act
 36.303 Auxiliary aids and services
CODE OF FEDERAL REGULATIONS, TITLE 34
 100.1-100.13 Nondiscrimination in federal programs, effectuating Title VI
 104.1-104.39 Section 504 of the Rehabilitation Act of 1973
 106.1-106.61 Discrimination on the basis of sex, effectuating Title IX, especially:
 106.9 Dissemination of policy

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Safe Schools Coalition: <http://www.easafeschoolsealition.org>

Pacific ADA Center: <http://www.adapacific.org>

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

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

U.S. Equal Employment Opportunity Commission: <http://www.eeoc.gov>

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SIERRA COUNTY OFFICE OF EDUCATION
 SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
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Sierra County/Sierra-Plumas Joint USD

Board Policy

Business and Noninstructional Operations

BP 3514

ENVIRONMENTAL SAFETY

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

Education Code 17070.75 requires each district participating in the state's School Facility Program to have a facility inspection system to ensure that each school facility is kept in good repair. Pursuant to Education Code 17002, a facility is in "good repair" when it is maintained in a manner that ensures that it is clean, safe, and functional in accordance with criteria set forth in the Facility Inspection Tool developed by the Office of Public School Construction. See AR 3517 - Facilities Inspection. In addition, the U.S. Environmental Protection Agency (EPA) has developed the Healthy School Environments Assessment Tool (HealthySEAT), a software program designed to be customized by districts to conduct voluntary self-assessments of environmental conditions, such as chemical management, hazardous materials and waste, indoor and outdoor air quality, moisture/mold control, pest control, ultraviolet radiation, and construction/renovation of school facilities. For further information, see EPA's web site.

The Governing Board recognizes its obligation to provide a safe and healthy environment at school facilities for students, staff, and community members. The Superintendent or designee shall regularly assess school facilities to identify environmental health risks. ~~He/she and~~ shall ~~establish a comprehensive plan~~ develop strategies to prevent and/or mitigate environmental hazards ~~based on a consideration of~~. He/she shall consider the proven effectiveness of various options, anticipated short-term and long-term costs and/or savings to the district, and the potential impact on staff ~~attendance, student attendance,~~ and students, including the impact on student achievement and attendance.

(cf. 0200 - Goals for the School District)

(cf. ~~0400 - Comprehensive Plans~~)

(cf. 1312.4 - Williams Uniform Complaint Procedures)

(cf. 3516 - Emergencies and Disaster Preparedness Plan)

(cf. 3516.3 - Earthquake Emergency Procedure System)

(cf. 3517 - Facilities Inspection)

(cf. 4157/4257/4357 - Employee Safety)

(cf. ~~5030 - Student Wellness~~)

(~~cf.~~ 5142 - Safety)

(cf. 7111 - Evaluating Existing Buildings)

Such strategies shall focus on maximizing healthy indoor air quality; monitoring the quality of outdoor air and adjusting outdoor activities as necessary; reducing exposure to vehicle emissions; minimizing exposure to lead and mercury; reducing the risk of unsafe drinking water; inspecting and properly abating asbestos; appropriately storing, using, and disposing of potentially hazardous substances; using effective least toxic pest management practices; reducing the risk of foodborne illness; and addressing any other environmental hazards identified during facilities inspections.

(cf. ~~Strategies addressed in the district's plan shall include, but not necessarily be limited to, the~~

following:

~~1.Ensuring good indoor air quality by maintaining adequate ventilation; using effective maintenance operations to reduce dust, mold, mildew, and other indoor air contaminants; and considering air quality in the site selection, design, and furnishing of new or remodeled facilities~~

~~*3510 - Green School Operations)*~~

~~(cf. 3513.3 - Tobacco-Free Schools)~~

~~(cf. 3514.1 - Hazardous Substances)~~

~~(cf. 3514.2 - Integrated Pest Management)~~

~~(cf. 3516.5 - Emergency Schedules)~~

~~(cf. 5141.23 - Asthma Management)~~

~~(cf. 6163.2 - Animals at School)~~

~~(cf. 7150 - Site Selection and Development)~~

~~2.Limiting outdoor activities when necessary due to poor outdoor air quality, including excessive smog, smoke, or ozone, or when ultraviolet radiation levels indicate a high risk of harm~~

~~(cf. 3516.5 - Emergency Schedules)~~

~~(cf. 5141.7 - Sun Safety)~~

~~(cf. 6142.7 - Physical Education)~~

~~3.Reducing exposure to diesel exhaust and other air contaminants by limiting unnecessary idling of school buses and other commercial motor vehicles~~

~~(cf. 3540 - Transportation)~~

~~(cf. 3541.1 - Transportation for School-Related Trips)~~

~~(cf. 3542 - School Bus Drivers)~~

~~4. _____ Minimizing exposure to lead in paint, soil, and drinking water~~

~~5.Inspecting facilities for naturally occurring asbestos and asbestos-containing building materials that pose a health hazard due to damage or deterioration and safely removing, encapsulating, enclosing, or repairing such materials~~

~~6. _____ Ensuring the proper storage, use, and disposal of potentially hazardous substances~~

~~(cf. 3514.1 - Hazardous Substances)~~

~~(cf. 6161.3 - Toxic Art Supplies)~~

~~7. _____ Ensuring the use of effective least toxic pest management practices~~

~~(cf. 3514.2 - Integrated Pest Management)~~

~~8.Instituting a food safety program for the storage, preparation, delivery, and service of school meals in order to reduce the risk of foodborne illnesses~~

~~(cf. 3550 - Food Service/Child Nutrition Program)~~

~~(cf. 5141.23 - Asthma Management)~~

~~(cf. 5141.7 - Sun Safety)~~

~~(cf. 5142.2 - Safe Routes to School Program)~~

~~(cf. 6142.7 - Physical Education and Activity)~~

~~(cf. 6163.2 - Animals at School)~~

~~(cf. 7150 - Site Selection and Development)~~

Note: Health and Safety Code 116277, as added by AB 746 (Ch. 746, Statutes of 2017), requires a community water system serving a school to test for lead in the potable water system of the school and, if the school's lead level exceeds a defined level, the district must notify parents/guardians, take immediate steps to shut down all fountains and faucets where the excess lead levels may exist, and provide a potable source of drinking water to students. Schools that have their own water supply, such as a well, are required to test for lead, copper, and other

[contaminants in tap water pursuant to other state and federal law and regulations, including 22 CCR 64670-64679 and 40 CFR 141.80-141.91. See the California Water Boards' "Frequently Asked Questions about Lead Testing of Drinking Water in California Schools: Updated for Assembly Bill 746/Health and Safety Code 116277." For more information in regard to lead exposure and remediation, see the accompanying administrative regulation.](#)

In developing strategies to promote healthy school environments, the Superintendent or designee may consult and collaborate with local environmental protection agencies, health agencies, [water boards](#), and other community organizations.

(cf. 1020 - Youth Services)

The Superintendent or designee shall provide the district's maintenance and facilities staff, bus drivers, food services staff, teachers, and other staff as appropriate with professional development regarding their responsibilities in implementing strategies to improve and maintain [environmental safety at the environmentally safe and healthy](#) schools.

(cf. 4131 - Staff Development); (cf. 4231 - Staff Development); (cf. 4331 - Staff Development)

The Superintendent or designee shall notify the Board, staff, parents/guardians, students, and/or governmental agencies, as appropriate, if an environmental hazard is discovered at a school site. The notification shall provide information about the district's actions to remedy the hazard and may recommend health screening of staff and students.

(cf. 5141.6 - School Health Services)

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17070.75 Facilities inspection

17582 Deferred maintenance fund

17590 Asbestos abatement fund

17608-~~17613~~[17614](#) Healthy Schools Act of 2000, least toxic pest management practices

[32080-32081 Carbon monoxide devices](#)

32240-32245 Lead-Safe Schools Protection Act

48980.3 Notification of pesticides

49410-49410.7 Asbestos materials containment or removal

FOOD AND AGRICULTURAL CODE

11401-12408 Pest control operations and agricultural chemicals

13180-13188 Healthy Schools Act of 2000, least toxic pest management practices

GOVERNMENT CODE

3543.2 Scope of representation; right to negotiate safety conditions

HEALTH AND SAFETY CODE

105400-105430 Indoor environmental quality

113700-114437 California Retail Food Code, sanitation and safety requirements

[116277 Lead testing of potable water at schools and requirements to remedy](#)

CODE OF REGULATIONS, TITLE 5

14010 Standards for school site selection

CODE OF REGULATIONS, TITLE 8

337-339 Hazardous substances list

340-340.2 Occupational safety and health, rights of employees

1528-~~1533~~[1537](#) Construction safety orders; exposure to hazards

5139-5223 Control of hazardous substances

CODE OF REGULATIONS, TITLE 13

[2025 Retrofitting of diesel school buses](#)

2480 Vehicle idling

CODE OF REGULATIONS, TITLE 17

35001-36100 Lead abatement services

CODE OF REGULATIONS, TITLE 22

64670-64679 Lead and copper in drinking water

CODE OF REGULATIONS, TITLE 24

[915.1-915.7 California Building Standards Code; carbon monoxide devices](#)

UNITED STATES CODE, TITLE 7

136-136y Use of pesticides

UNITED STATES CODE, TITLE 15

2601-2629 Control of toxic substances
 2641-2656 Asbestos Hazard Emergency Response Act
UNITED STATES CODE, TITLE 42
 1758 Food safety and inspections
CODE OF FEDERAL REGULATIONS, TITLE 40
 141.1-141.723 Drinking water standards
 745.61-745.339 Lead-based paint standards
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Indoor Air Quality Tools for Schools, rev. 2007

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Indoor Air Quality Tools for Schools, rev. 2009
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 California Building Standards: <http://www.bsc.ca.gov/codes.aspx>
 California Department of Education, Health and Safety: <http://www.cde.ca.gov/lr/fa/hs>
 California Department of Pesticide Regulation: <http://www.cdpr.ca.gov>
 California Department of Public Health: <http://www.cdph.ca.gov>
 California Indoor Air Quality Program: <http://www.eal-iaq.org>
 State Water Resources Control Board: <https://www.waterboards.ca.gov>
 Centers for Disease Control and Prevention: <http://www.cdc.gov>
 Consumer Product Safety Commission: <http://www.cpsc.gov>
 National Center for Environmental Health: <http://www.cdc.gov/nceh>
 Occupational Safety and Health Administration: <http://www.osha.gov>
 U.S. Environmental Protection Agency: <http://www.epa.gov>

SIERRA COUNTY OFFICE OF EDUCATION
 SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
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Sierra County/Sierra-Plumas Joint USD

Administrative Regulation

Business and Noninstructional Operations

AR 3514

ENVIRONMENTAL SAFETY

Note: The following **optional** administrative regulation may be revised to reflect district practice.
 The following paragraph may be revised to reflect the job position(s) designated to coordinate the district's environmental safety programs.

The Superintendent may designate and train one or more employees to oversee and coordinate the district's environmental safety program(s). The responsibilities of the coordinator(s) shall include, but are not ~~be~~ limited to, overseeing assessments of district facilities, recommending strategies for the prevention and mitigation of environmental health risks, ensuring effective implementation of environmental safety strategies, and reporting to the Superintendent regarding the district's progress in addressing environmental safety concerns.

(cf. 3510 - Green School Operations)

(cf. 3511 - Energy and Water Management)

(cf. 3517 - Facilities Inspection)

(cf. 4157/4257/4357 - Employee Safety)

(cf. 5142 - Safety)

(cf. 7111 - Evaluating Existing Buildings)

(cf. 7150 - Site Selection and Development)

Indoor Air Quality

~~The Superintendent or designee shall ensure that the following strategies are implemented~~
 Note: The following section may be revised to reflect district practice. For further information, see the U.S. Environmental Protection Agency's (EPA) Indoor Air Quality Tools for Schools.

In order to provide proper ventilation, humidity, and temperature in school facilities and to reduce indoor air contaminants, the Superintendent or designee shall ensure that the following strategies are implemented:

1. Mechanically driven heating, ventilation, and air conditioning systems shall be operated continuously during working hours except under the circumstances specified in 8 CCR 5142. The systems shall be inspected at least annually and problems corrected within a reasonable time. Where the air supply is filtered, the filters shall be replaced or cleaned regularly to prevent significant reductions in airflow. Documentation of inspections, tests of ventilation rates, and maintenance shall be retained for at least five years. (8 CCR 5142-5143) *(cf. 3580 - District Records)*

Staff shall ~~not obstruct~~ ensure that airflow is not obstructed by ~~covering or the~~ blocking of ventilators with posters, furniture, books, or other obstacles.

2. School ~~buildings~~facilities shall be regularly inspected for water damage, spills, leaks in plumbing and roofs, poor drainage, and improper ventilation so as to preclude the buildup of mold and mildew. Wet building materials and furnishings shall be dried within 48 hours if possible to prevent mold growth. When evidence of mold or mildew is found, maintenance staff ~~or a certified contractor~~ shall locate and repair the source of water intrusion and remove or clean moldy materials.
3. Exterior wall and foundation cracks and openings shall be sealed as soon as possible to minimize seepage of radon into buildings from surrounding soils.
4. Least toxic pest management practices shall be used to control and manage pests at school sites. (Education Code 17608-17614; Food and Agriculture Code 13182)
(*cf. 3514.2 - Integrated Pest Management*)
5. ~~Routine~~The Superintendent or designee shall install a carbon monoxide detector or alarm in all school buildings that contain a fuel-burning appliance, fireplace, or forced-air furnace. The device or alarm shall be located in close proximity to the appliance in order to accurately detect and alert school personnel of any leakage of carbon monoxide. (24 CCR 915.1-915.7)
6. Schedules and practices for routine housekeeping and maintenance ~~schedules and practices~~ shall be designed to effectively reduce levels of dust, dirt, and debris.- Plain water, soap and water, or low-emission cleaning products shall be used whenever possible. Aerosols, including air fresheners and other products containing ozone, shall be avoided to the extent possible.
(*cf. 5141.23 - Asthma Management*)
- ~~67.~~ Painting of school facilities and maintenance or repair ~~duties~~activities that require the use of potentially harmful substances shall be limited to those times when school is not in session. -Following any such activity, the facility shall be properly ventilated with adequate time allowed prior to reopening for use by any person.
- ~~78.~~ Paints, adhesives, and solvents shall be used and stored in well-ventilated areas. These items shall be purchased in small quantities to avoid storage exposure.
(cf. 3514.1 - Hazardous Substances)
- ~~9.~~ To the extent possible, printing and duplicating equipment that may generate indoor air pollutants, such as methyl alcohol or ammonia, shall be placed in locations that are well-ventilated ~~area with minimal exposure of~~and not frequented by students and staff.
- ~~9~~
10. The district's tobacco-free schools policy shall be consistently enforced in order to reduce the health risks caused by second-hand smoke.
(*cf. 3513.3 - Tobacco-Free Schools*)

~~1011.~~ Staff and students shall be asked to refrain from bringing common irritants ~~into the classroom, including, but not limited to,~~ such as furred or feathered animals, stuffed toys that may collect dust mites, ~~or perfumes~~ scented candles, incense, or air fresheners and from using perfume or lotions, when students in the class are known to have allergies, asthma cologne, scented lotion or hair spray, nail polish or nail polish remover, or other sensitivities to odors personal care products that are not fragrance-free in classrooms or other enclosed areas or buildings.

(cf. 6163.2 - Animals at School)

Outdoor Air Quality

Note: The following section may be revised to reflect district practice. Forecasts of ozone levels and particle pollution are available through the federal AirNow web site and may be printed in local newspapers. The district may monitor ultraviolet radiation levels through the EPA's UV Index web site; see BP 5141.7 - Sun Safety.

The Superintendent or designee may monitor local health advisories and outdoor air quality alerts, including forecasts of ozone levels, particle pollution, ~~and/or~~ ultraviolet radiation levels, and/or temperature and humidity.

Whenever these measures indicate a significant health risk, the Superintendent or designee shall communicate with each principal so that outdoor activities, especially those requiring prolonged or heavy exertion, may be avoided, limited in duration, or modified as necessary for all persons or for persons who may be particularly ~~sensitive~~ susceptible to the health risk involved.

(cf. 5141.7 - Sun Safety)

(cf. 6142.7 - Physical Education and Activity)

(cf. 6145 - Extracurricular and Cocurricular Activities)

(cf. 6145.2 - Athletic Competition)

Vehicle ~~Idling~~ Emissions

~~Except under the conditions specified in Note: 13 CCR 2480 for which vehicle prohibits idling may be necessary, the driver of a school bus~~ buses, student activity bus, or buses, and other commercial motor vehicle shall: (13 CCR 2480)

~~1. Turn off the bus or vehicle engine upon stopping at a school or vehicles within 100 feet of a school and not restart the engine more than 30 seconds before beginning to depart~~ except under specified conditions; see AR 3542 - School Bus Drivers for additional language reflecting these requirements.

~~2. Not cause or allow the bus or vehicle to idle at any location greater than 100 feet from a school for more than five consecutive minutes or for an aggregated period of more than five minutes in any one hour~~

In order to reduce public exposure to toxic air contaminants, school bus drivers and other drivers of commercial motor vehicles shall limit unnecessary idling of vehicles at or near schools in accordance with 13 CCR 2480. The Superintendent or designee may also request parents/guardians to turn off their vehicles when they are idling on school grounds and encourage students to walk and/or bicycle to school.

(cf. 3540 - Transportation); (cf. 3541.1 - Transportation for School-Related Trips)

~~The Superintendent or designee shall ensure that all bus drivers, upon employment and at least once~~ (cf. 3542 - School Bus Drivers)
(cf. 5142.2 - Safe Routes to School Program)

Note: Pursuant to 13 CCR 2025, any district that owns, operates, leases, or rents a diesel-fueled, dual-fueled, or alternative diesel-fueled school bus with a gross vehicle weight rating over 14,000 pounds that was manufactured on or after April 1, 1977 is required to have installed a particulate filter in the bus that reduces diesel particulate matter emissions by 85 percent. An exception exists for any school bus that operates fewer than 1,000 miles per year thereafter, are informed. Any school bus manufactured before April 1, 1977 should already be retired.

Any diesel-fueled, dual-fueled, or alternative diesel-fueled school bus with a gross vehicle weight rating over 14,000 pounds shall be equipped with a particulate filter designed to reduce particulate matter emissions, oxides of the nitrogen emissions, and other pollutants. (13 CCR 2025)

Drinking Water

Note: The following section addresses the quality of tap water available in schools. See AR 3550 - Food Service/Child Nutrition Program for information about requirements specified above to make fresh drinking water available during mealtimes.

~~The quality and the potential legal and employment consequences of failure to comply. All complaints of noncompliance~~ safety of the district's drinking water sources shall be reviewed regularly assessed, and drinking fountains shall be regularly cleaned and remedial action taken as necessary. ~~The~~ maintained to avoid the presence of dirt, mold, or other impurities or health concerns.

Whenever any contaminants in the drinking water are determined to be a concern, the Superintendent or designee shall take reasonable steps to identify the source and mitigate the concern to ensure the availability of safe drinking water. As needed, the Superintendent or designee shall maintain records of the training and of any complaints provide alternative sources of drinking water, such as bottled water, to ensure that students have access to fresh drinking water at mealtimes and enforcement actions for at least three years. (13 CCR 2480) other times throughout the day.

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

(cf. 3550 - Food Service/Child Nutrition Program)

Note: Health and Safety Code 116277, as added by AB 746 (Ch. 746, Statutes of 2017), requires a community water system serving a school constructed before January 1, 2010 to test for lead in the potable water system of the school. If the school's lead level exceeds 15 parts per billion (equivalent to .015 milligrams per liter), the district must notify parents/guardians, take immediate steps to shut down all fountains and faucets where the excess lead levels may exist, and provide a potable source of drinking water to students. See the California Water Boards' "Frequently Asked Questions about Lead Testing of Drinking Water in California Schools: Updated for Assembly Bill 746/Health and Safety Code 116277." Schools that have their own water supply, such as a well, are required to test for lead, copper, and other contaminants in tap water pursuant to other state and federal law and regulations, including 22 CCR 64670-64679 and 40 CFR 141.80-141.91, and may revise the following paragraph to reflect applicable requirements.

Whenever testing of drinking water finds concentrations of lead that exceed federal and state standards, the Superintendent or designee shall notify parents/guardians and take immediate steps to make inoperable any fountains or faucets where excess lead levels may exist. (Health and Safety Code 116277)

Lead Exposure ~~Reduction~~

Note: The following section reflects recommendations of the EPA. For further information, the district may contact its city or county lead poisoning prevention program.

In addition to keeping school facilities as dust-free and clean as possible, the following steps shall be taken to minimize potential exposure to lead in school facilities:

1. Lead-based paint, lead plumbing and solders, or other potential sources of lead contamination shall not be used in the construction of any new school facility or the modernization or renovation of any existing school facility. (Education Code 32244)
2. Lead exposure hazards shall be evaluated before any renovation or remodeling is begun, and children shall not be allowed in or near buildings in which these activities may create lead dust. Contractors and workers shall comply with state and federal standards related to the handling and disposal of lead debris and the clean-up and containment of dust within the construction area.

Note: 17 CCR 35001-36100 contain state standards for lead abatement services. In addition, 40 CFR 745.61-745.339 extend federal standards for renovations involving lead-based paint to child-occupied facilities, which include preschools and elementary schools.

3. Lead-based painted surfaces that are in good condition shall be kept intact. If lead-based paint is peeling, flaking, or chalking, contractors or workers shall follow state and federal standards for safe work practices to minimize contamination when removing the paint.
4. Soil with highlow lead content may be covered with grass, other plantings, concrete, or asphalt. For soil with high lead content, removal and abatement are required.

~~5. Whenever testing of drinking water finds concentrations of lead that exceed federal and state standards in 40 CFR 141.80 and 22 CCR 64678, water outlets shall be flushed thoroughly each day before use or made inoperable until a plan for remediation can be implemented. The Superintendent or designee may supply alternative sources of drinking water as appropriate.~~

5. Drinking water shall be regularly tested for lead and remediated as provided in the section "Drinking Water" above.

Any action to abate existing lead hazards, excluding containment or cleaning, shall be taken only by contractors, inspectors, and workers certified by the California Department of Public Health in accordance with 17 CCR 35001-35099. (Education Code 32243)

The Superintendent or designee shall notify parent/guardians, teachers, and staff members if significant risk factors for lead exposure are found. (Education Code 32243)

Mercury Exposure

Note: The following section may be revised to reflect district practice. Mercury may exist in schools in thermometers, barometers, switches, thermostats, flowmeters, lamps, and other sources. Although devices containing mercury are considered safe as long as the mercury is sealed, if a device is broken and mercury spills, the health of students and staff may be endangered.

The Superintendent or designee shall identify any products containing mercury that are present in district facilities and, to the extent possible, shall replace them with mercury-free alternatives.

Note: The EPA's web site contains detailed procedures for cleaning up a small mercury spill, actions that should never be taken in the event of a spill, and items that should be assembled in a mercury spill kit.

Staff shall receive information about proper procedures to follow in the event of a mercury spill. Clean-up instructions, a clearly labeled kit with necessary clean-up supplies, and a list of local resources shall be readily accessible.

In the event of a spill, staff shall evacuate all students from the immediate area of the spill, ensure that any clothing or other items with mercury on them remain in the room, open windows to the outside, and close doors to other parts of the school. Staff who are trained in proper clean-up procedures may carefully clean a small spill. As needed for larger or difficult-to-clean spills, the Superintendent or designee shall use an experienced professional referred by the local health department or environmental agency.

Any products containing mercury shall be properly disposed at an appropriate hazardous waste collection facility.

Asbestos Management

Note: Education Code 49410-49410.7 and the federal Asbestos Hazard Emergency Response Act (AHERA) (15 USC 2641-2656; 40 CFR 763.80-763.99) contain requirements for asbestos inspection and abatement which are applicable to school districts. For further information, consult the local air quality management district or air pollution control district.

40 CFR 763.84 requires the district to designate a person who will be responsible for ensuring that federal and state requirements are properly implemented. According to the EPA, this designated person is not required to be a licensed asbestos consultant, but the district must verify that he/she has received proper training. The specific knowledge that the designated person must have is described in the EPA's publication How to Manage Asbestos in School Buildings: AHERA Designated Person's Self-Study Guide. The following section may be revised to reflect the position designated to fulfill this responsibility, who may be the same person designated above to coordinate all of the district's environmental safety programs.

The Superintendent shall designate an employee who shall ensure that the district's responsibilities related to asbestos inspection and abatement are implemented in accordance with federal and state regulations. -This employee shall receive adequate training to perform these duties, including, as necessary, ~~basic knowledge of~~training on the health effects of asbestos; detection, identification, and assessment of asbestos-containing materials; options for controlling asbestos-containing

building materials; asbestos management programs; and relevant federal and state regulations. (40 CFR 763.84)

(cf. 4231 - Staff Development); (cf. 4331 - Staff Development)

The designated employee shall ensure that the district complies with the following requirements:

1. School facilities shall be inspected for asbestos-containing materials as necessary in accordance with the following:

a. Any school building that is leased ~~or~~, acquired, or otherwise used by the district shall be inspected for asbestos-containing materials prior to its use as a school building, unless exempted by federal regulations. (40 CFR 763.85, 763.99)

~~bb. At least once every three years, the district shall conduct a re-inspection of all known or assumed asbestos-containing building materials in each school building. (40 CFR 763.85)~~

e. At least once every six months, the district shall conduct a periodic surveillance consisting of a visual inspection of each school building that contains or is assumed to contain asbestos-containing building materials. (40 CFR 763.92)

c. At least once every three years, the district shall conduct a re-inspection of all known or assumed asbestos-containing building materials in each school building. (40 CFR 763.85)

2. Based on the results of the inspection, an appropriate response, which is sufficient to protect human health and the environment, shall be determined from among the options specified in 40 CFR 763.90. ~~(40 CFR 763.90)~~

The district may select the least burdensome response, taking into consideration local circumstances, including occupancy and use patterns within the school building and economic concerns such as short-term and long-term costs. (40 CFR 763.90)

3. An asbestos management plan for each school site shall be maintained and regularly updated to keep it current with ongoing operations and maintenance, periodic surveillance, inspection, re-inspection, and response action activities. (15 USC 2643; 40 CFR 763.93)

The asbestos management plan shall be available for inspection in district and school offices during normal business hours ~~and parent~~. Parent/guardian, teacher, and employee organizations shall be annually informed of the availability of these plans. (40 CFR 763.84, 763.93)

(cf. 4112.9/4212.9/4312.9 - Employee Notifications); (cf. 5145.6 - Parental Notifications)

4. Staff, students, and parents/guardians shall be informed at least once each school year about any inspections, response actions, and post-response actions, including periodic re-inspection and surveillance activities, that are planned or in progress. (40 CFR 763.84)

~~(cf. 4112.9/4212.9/4312.9 - Employee Notifications); (cf. 5145.6 - Parental Notifications)~~

5. Inspections, re-inspections, periodic surveillance, and response actions, including operations and maintenance, shall be conducted in compliance with state and federal regulations for the protection and safety of workers and all other individuals. (~~40 CFR 763.84~~; Education Code 49410.5; 40 CFR 763.84)

Asbestos inspection and abatement work, preparation of a management plan, and any maintenance activities that may disturb asbestos-containing building materials, except for emergency repairs or small-scale, short-duration maintenance activities, shall be completed by state-certified asbestos inspectors or contractors. (15 USC 2646; 40 CFR 763.84, 763.85, 763.91)

6. All custodial and maintenance employees shall be properly trained in accordance with applicable federal and/or state regulations. (40 CFR 763.84)

All district maintenance and custodial staff who may work in a building that contains asbestos-containing ~~building~~ materials, regardless of whether they are required to work with such materials, shall receive at least two hours of related asbestos awareness training. New maintenance and custodial staff shall receive such training within 60 days after beginning employment. Any maintenance or custodial staff who conduct activities that will disturb asbestos-containing materials shall receive 14 hours of additional training. The trainings shall address the topics specified in 40 CFR 763.92. (15 USC 2655; 40 CFR 763.84, 763.92)

7. Short-term workers, such as telephone repair workers, utility workers, or exterminators, who may come in contact with asbestos in a school shall be provided information regarding the locations of known or suspected asbestos-containing building materials. (40 CFR 763.84)

8. Warning labels shall be posted immediately adjacent to any known or suspected asbestos-containing building material located in routine maintenance areas in accordance with 40 CFR 763.95. (40 CFR 763.84)

The district shall maintain, in both the district and school offices and for a period of three years, records pertaining to each preventive measure and response action taken; staff training; periodic surveillances conducted; cleaning, operations, and maintenance activities; and any fiber release episode. (40 CFR 763.94)

SIERRA COUNTY OFFICE OF EDUCATION
 SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
 Regulation approved: April 10, 2007
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Sierra County/Sierra-Plumas Joint USD

Board Policy

All Personnel

BP 4111

4211

RECRUITMENT AND SELECTION

4311

Note: The following **optional** policy may be revised to reflect district practice and related provisions of collective bargaining agreements.

The Governing Board of Education should ensure that district hiring procedures are designed to avoid liability for negligent hiring. In C.A. v. William S. Hart Union High School District, the California Supreme Court held that a district can be held vicariously liable for the 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 **effectively** carry out the district's **vision**, mission ~~to provide high quality education to its students and to ensure the efficiency of district operations, and goals.~~

(cf. ~~0000~~ - Vision)

(cf. ~~0100~~0200 - 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 or designee shall develop **equitable**, fair, ~~open~~, and transparent recruitment and selection processes and procedures ~~which that~~ ensure ~~that~~ individuals 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 **also** 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, **and observations when appropriate**, 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.~~

(cf. ~~4112.61/4212.61/4312.61~~ - Employment References)

The Superintendent or designee may establish an interview committee to rank candidates and

recommend finalists. 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~~ All discussions and recommendations shall be made confidential in accordance with regard to any category of discrimination prohibited by state or federal law.

(cf. 2230 - Representative and Deliberative Groups)

No inquiry shall be made with regard to any information prohibited by state or federal nondiscrimination laws.

Note: Labor Code 432.3, as added by AB 168 (Ch. 688, Statutes of 2017), prohibits districts from seeking a job applicant's salary history information and from relying on salary history as a factor in determining whether to offer employment to an applicant or the salary to offer. However, if the applicant discloses salary history information voluntarily and without prompting, the district is not prohibited from considering or relying on such information in determining the salary for that applicant. Labor Code 432.3 is not applicable to salary history information that is disclosable pursuant to the California Public Records Act (Government Code 6250-6270) or the Freedom of Information Act (5 USC 552).

The Superintendent or designee shall not inquire, orally or in writing, in regard to an applicant's salary history information, including compensation and benefits. He/she shall also not rely on salary history information as a factor in determining whether to offer employment to an applicant or the salary to offer. However, the Superintendent or designee may consider salary information that is disclosable under state or federal law or that the applicant discloses voluntarily and without prompting. Upon request, the Superintendent or designee shall provide the applicant the pay scale for the position to which he/she is applying. (Labor Code 432.3)

Note: The following paragraph should be modified to reflect district practice.

For each district 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.

County Office of Education:

*****Keep paragraph below per Sue*****

~~For each county position, the County Superintendent of Schools will advise the Sierra County Board of Education of a candidate that meets all qualifications for a position and has cleared the employment mandates established by law and the Sierra County Office of Education. No person shall be employed without the recommendation or endorsement of the County Superintendent of Schools 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*~~ *4112.22 - Staff Teaching English Learners)*

(cf. 4112.23 - Special Education Staff)

(cf. 4112.8/4212.8/4312.8 - Employment of Relatives)

(cf. 4212 - Appointment and Conditions of Employment)

(cf. 4312.1 - Contracts)

Recruitment Incentives

Note: The district may offer incentives (e.g., signing bonuses, assistance with beginning teacher induction costs, assistance with the process of obtaining a clear credential including covering credential costs, a mentoring program, additional compensation, and/or subsidized housing) to recruit teachers, administrators, or other employees in accordance with district needs.

AB 99 (Ch. 15, Statutes of 2017) establishes the California Educator Development (CaED) grant program to assist districts with attracting and supporting the preparation and continued learning of teachers, principals, and other school leaders.

Health and Safety Code 53573 permits districts to establish and implement programs that address the housing needs of teachers and other district employees who face challenges in securing affordable housing. Health and Safety Code 53574 enables housing projects on district property restricted to rentals for ~~Teachers~~ district employees to qualify for both federal and state low-income housing tax credits.

The following **optional** section may be revised to reflect local incentive programs.

With Board approval, ~~the Superintendent or designee~~ and in accordance with district needs, the district may provide incentives to recruit teachers, administrators, or other employees ~~to work in low-performing schools or in hard-to-fill positions,~~ such as signing bonuses, assistance with beginning teacher induction and/or credential costs, mentoring, additional compensation, and/or subsidized housing.

Legal Reference:

EDUCATION CODE

200-262.4 Prohibition of discrimination

~~41530-41533 Professional Development Block Grant~~

~~35035 Responsibilities of superintendent~~

44066 Limitations on certification requirement

44259 Teaching credential; exception; designated subjects; minimum requirements

~~44735 Teaching as a Priority block grant~~

~~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

GOVERNMENT CODE

815.2 Liability of public entities and public employees

6250-6276.48 Public Records Act

12900-12996 Fair Employment and Housing Act, including:

12940-~~12956~~12957 Discrimination prohibited; unlawful practices

HEALTH AND SAFETY CODE

53570-53574 Teacher Housing Act of 2016

LABOR CODE

432.3 Salary information

UNITED STATES CODE, TITLE 5

552 Freedom of Information Act

UNITED STATES CODE, TITLE 8

1324a Unlawful employment of aliens

1324b Unfair immigration related employment practices

UNITED STATES CODE, TITLE 20

1681-1688 Title IX prohibition against discrimination

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

CODE OF FEDERAL REGULATIONS, TITLE 34106.51-106.61 Nondiscrimination on the basis of sex in employment in education program or activitiesCOURT DECISIONSC.A. v William S. Hart Union High School District et al., (2012) 138 Cal.Rptr.3d 1Management Resources:CALIFORNIA COUNTY SUPERINTENDENTS EDUCATIONAL SERVICES ASSOCIATION PUBLICATIONSTeacher Recruitment in California: An Analysis of Effective Strategies, Research Brief, Veritas Research and Evaluation Group, October 2017WEB SITESCalifornia County Superintendents Educational Services Association: <http://ccsesa.org/recruit>California Department of Education: <https://www.cde.ca.gov>California Department of Fair Employment and Housing: <http://www.dfeh.ca.gov>Commission on Teacher Credentialing: <http://www.ctc.ca.gov>Education Job Opportunities Information Network: <http://www.edjoin.org>Teach USA: <http://www.calteach><https://culturalvistas.org/programs/us/teach-usa>U.S. Equal Employment Opportunity Commission: <http://www.eeoc.gov>

SIERRA COUNTY OFFICE OF EDUCATION
 SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
 Policy adopted: April 10, 2007
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Sierra County/Sierra-Plumas Joint USD

Board Policy

All Personnel	BP 4119.11
	4219.11
SEXUAL HARASSMENT	4319.11

Note: Education Code 231.5 mandates the district to have a written policy on sexual harassment. As part of this mandate, the district also should adopt a sexual harassment policy related to students; see BP/AR 5145.7 - Sexual Harassment.

Generally, courts recognize two types of conduct as constituting sexual harassment. "Quid Pro Quo" ("this for that") sexual harassment is considered to have occurred when a person in a position of authority makes another individual's educational or employment benefits conditional upon that other person's willingness to engage in unwanted sexual behavior (e.g., promising a promotion for sex). "Hostile environment" sexual harassment, on the other hand, is conduct by the perpetrator that is so severe, persistent, or pervasive that it creates a hostile, intimidating, or abusive educational or professional environment for another. Sexual harassment also covers retaliatory behavior against a complainant, witness, or other participant in the complaint process. Pursuant to Government Code 12940 and 2 CCR 11009, interns, volunteers, and job applicants are entitled to the same protection against sexual harassment as applicable to employees.

Sexual harassment is prohibited pursuant to Title VII of the Civil Rights Act of 1964 (42 USC 2000e-2000e-17) and/or Title IX of the Education Amendments of 1972 (20 USC 1681-1688), as well as the California Fair Employment and Housing Act (Government Code 12900-12996).

Pursuant to Government Code 12940, employers may be held liable for sexual harassment committed against their workers by clients, customers, or other third parties if they knew or should have known of the harassment and failed to take immediate and appropriate corrective action to stop the harassment.

The Governing Board of Education is committed to providing a safe work environment that is free of harassment and intimidation. The Board prohibits sexual harassment of district employees. The Board also prohibits retaliatory behavior or action against county/district employees or other persons and retaliatory behavior or action against any person who complain, testify, complains, testifies, or otherwise participate/participates in the complaint process established pursuant to for the purpose of this policy and accompanying administrative regulation.

Sexual harassment includes, but is not limited to, harassment that is based on the gender, gender identity, gender expression, or sexual orientation of the victim.

This policy shall apply to all county/district employees and, when applicable, to other persons on district property or with some employment relationship with the district, such as interns, volunteers, contractors, and job applicants.

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

(cf. 4030 - Nondiscrimination in Employment)

Note: In addition to district discipline imposed on employees who engage in sexual harassment, Government Code 12940 provides that such employees may be held personally liable in a court of law for any damage to the victim(s).

Any county/district employee who engages or participates in sexual harassment or who aids, abets, incites, compels, or coerces another to commit sexual harassment in violation of this policy is subject to disciplinary action, up to and including dismissal.

(cf. 4117.7/4317.7 - Employment Status Reports)

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

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

Note: Federal and state courts have provided guidance that may help employers avoid liability or mitigate damages in sexual harassment cases. In Department of Health Services v. Superior Court (McGinnis), the California Supreme Court outlined measures that may constitute mitigating factors in the assessment of damages, including establishing anti-harassment policies, communicating those policies to employees, consistently enforcing the policies, preserving the confidentiality of employees who report harassment, and preventing retaliation against reporting employees. The U.S. Supreme Court in Burlington Industries v. Ellerth held that, for certain claims under federal law, an employer may defend against sexual harassment claims by proving that (1) reasonable care was exercised to prevent and promptly correct any sexually harassing behavior, and (2) the employee (victim) failed to take advantage of the preventive and corrective opportunities provided by the employer.

Pursuant to Government Code 12950.1, employers with 50 or more employees are required to provide two hours of sexual harassment training to supervisory employees. See the accompanying administrative regulation for timelines and training requirements.

Items #1-4 below reflect the courts' guidance and Government Code 12950.1, and should be modified to reflect district practice.

The Superintendent or designee shall take all actions necessary to ensure the prevention, investigation, and correction of sexual harassment, including but not limited to:

1. Providing training to employees in accordance with law and administrative regulation
2. Publicizing and disseminating the district's sexual harassment policy to staff employees and others to whom the policy may apply

(cf. 4112.9/4212.9/4312.9 - Employee Notifications)

3. Ensuring prompt, thorough, and fair investigation of complaints
4. Taking timely and appropriate corrective/remedial action(s), which may require interim separation of the complainant and the alleged harasser and subsequent monitoring of developments

Note: The following optional paragraph reflects a recommendation of the U.S. Equal Employment Opportunity Commission's informal guidance Promising Practices for Preventing Harassment and may be revised to reflect district practice.

The Superintendent or designee shall may periodically evaluate the effectiveness of the district's strategies to prevent and address harassment. Such evaluation may involve conducting regular anonymous employee surveys to assess whether harassment is occurring or is perceived to be tolerated, partnering with researchers or other agencies with the needed expertise to evaluate the district's prevention strategies, and using any other effective tool for receiving feedback on systems and/or processes. As necessary, changes shall be made to the harassment policy, complaint procedures, or training.

Sexual Harassment Reports and Complaints

Note: Pursuant to 2 CCR 11034, the district may be liable for sexual harassment committed by a supervisor, coworker, or a third party. In addition, as part of its affirmative duty to prevent sexual harassment, the district is required pursuant to 2 CCR 11023 to instruct supervisors to report complaints.

Any county/district employee who feels that he/she has been sexually harassed in the performance of his/her district responsibilities or who has knowledge of any incident of sexual harassment by or against another employee shall immediately report the incident to his/her direct supervisor, another supervisor, the district's coordinator for nondiscrimination, the Superintendent, or, if available, a complaint hotline or an ombudsman. A supervisor or administrator who receives a harassment complaint shall promptly notify the coordinator.

Note: In Faragher v. City of Boca Raton, one of the factors relied on by the U.S. Supreme Court in finding liability for harassment by a supervisor was the failure of the policy to provide an assurance to its employees that harassing supervisors may be bypassed in registering complaints.

Complaints of sexual harassment shall be filed and investigated in accordance with the complaint procedure specified in AR 4030 - Nondiscrimination in Employment. An employee may bypass his/her supervisor in filing a complaint where the supervisor is the subject of the complaint.

All complaints and allegations of sexual harassment shall be kept confidential to the extent necessary to carry out the investigation or to take other subsequent necessary actions. (2 CCR 11023)

~~Any district employee who feels that he/she has been sexually harassed or who has knowledge of any incident of sexual harassment by or against another employee, shall immediately report the incident to his/her supervisor, the principal, district administrator, or Superintendent.~~

~~A supervisor, principal, or other district administrator who receives a harassment complaint shall promptly notify the Superintendent or designee~~

~~Complaints of sexual harassment shall be filed in accordance with AR 4030 - Nondiscrimination in Employment. An employee may bypass his/her supervisor in filing a complaint where the supervisor is the subject of the complaint.~~

~~Any district employee who engages or participates in sexual harassment or who aids, abets, incites, compels, or coerces another to commit sexual harassment in violation of this policy is subject to disciplinary action, up to and including dismissal.~~

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

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

Legal Reference:

EDUCATION CODE

200-262.4 Prohibition of discrimination on the basis of sex

GOVERNMENT CODE

12900-12996 Fair Employment and Housing Act, especially:

12940 Prohibited discrimination

12950 Sexual harassment; distribution of information

12950.1 Sexual harassment training

LABOR CODE

1101 Political activities of employees

1102.1 Discrimination: sexual orientation

CODE OF REGULATIONS, TITLE 2

11009 Employment discrimination

11021 Retaliation

11023 Harassment and discrimination prevention and correction

11024 Sexual harassment training and education

11034 Terms, conditions, and privileges of employment

CODE OF REGULATIONS, TITLE 5

4900-4965 Nondiscrimination in elementary and secondary education programs receiving state financial assistance

UNITED STATES CODE, TITLE 42

~~2000d 2000d 7 Title VI, Civil Rights Act of 1964~~

1681-1688 Title IX prohibition against discrimination

UNITED STATES CODE, TITLE 42

2000e-2000e-17 Title VII, Civil Rights Act of 1964, as amended

~~2000h 2 2000h 6 Title IX, 1972 Education Act Amendments~~

CODE OF FEDERAL REGULATIONS, TITLE 34

~~106.9 Dissemination of policy~~

106.1-106.9 Nondiscrimination on the basis of sex in education programs or activities

106.51-106.61 Nondiscrimination on the basis of sex in employment in education program or activities

COURT DECISIONS

Department of Health Services v. Superior Court of California, (2003) 31 Cal.4th 1026

Faragher v. City of Boca Raton, (1998) 118 S.Ct. 2275

Burlington Industries v. Ellreth, (1998) 118 S.Ct. 2257

Gebser v. Lago Vista Independent School District, (1998) 118 S.Ct. 1989

Oncale v. Sundowner Offshore Serv. Inc., (1998) 118 S.Ct. 998

Meritor Savings Bank, FSB v. Vinson et al., (1986) 447 U.S. 57

Management Resources:

~~OFFICE OF CIVIL RIGHTS AND NATIONAL ASSOCIATION OF ATTORNEYS GENERAL~~

~~Protecting Students from~~U.S. EQUAL EMPLOYMENT OPPORTUNITY COMMISSION

PUBLICATIONS

Promising Practices for Preventing Harassment and Hate Crime, January, 1999, November 2017

WEB SITES

California Department of Fair Employment and Housing: <http://www.dfeh.ca.gov>

Equal Employment Opportunity Commission: <http://www.eeoc.gov>

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

SIERRA COUNTY OFFICE OF EDUCATION

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

Policy approved: April 10, 2007

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revised: January 10, 2017

revised: June 12, 2018

Sierra County/Sierra-Plumas Joint USD

Administrative Regulation

<u>All Personnel</u>	AR 4119.11
	4219.11
<u>SEXUAL HARASSMENT</u>	4319.11

Note: The following administrative regulation is **mandated** pursuant to Education Code 231.5 and includes reasonable steps for preventing the occurrence of discrimination and harassment as required pursuant to Government Code 12940 (California Fair Employment and Housing Act). The focus of this administrative regulation is on sexual harassment by and of employees. Pursuant to Government Code 12940 and 2 CCR 11009, interns, volunteers, and job applicants are entitled to the same protection against sexual harassment as applicable to employees. For information related to sexual harassment involving students, see BP/AR 5145.7 - Sexual Harassment.

This administrative regulation shall apply to all allegations of sexual harassment involving employees, interns, volunteers, and job applicants, but shall not be used to resolve any complaint by or against a student.

Definitions

Note: In *Oncale v. Sundowner Offshore Services, Inc.*, the U.S. Supreme Court held that same-sex sexual harassment could be actionable under Title VII of the Civil Rights Act of 1964 (42 USC 2000e-2000e-17).

Prohibited sexual harassment includes, but is not limited to, unwelcome sexual advances, unwanted requests for sexual favors, or other unwanted verbal, visual, or physical conduct of a sexual nature made against another person of the same or opposite sex in the work or educational setting when: (Education Code 212.5; Government Code 12940; 2 CCR 11034)

1. Submission to the conduct is made explicitly or implicitly a term or condition of the individual's employment.
2. Submission to or rejection of the conduct is used as the basis for an employment decision affecting the individual.
3. Submission to or rejection of the conduct is used as the basis for any decision affecting the individual regarding benefits, services, honors, programs, or activities available at or through the district.

~~4-~~Note: Pursuant to Government Code 12940, conduct may meet the definition of sexual harassment regardless of whether or not the alleged harasser is motivated by sexual desire for the victim.

Prohibited sexual harassment also includes conduct which, regardless of whether or not it is motivated by sexual desire, is so severe or pervasive as to unreasonably interfere with the victim's work performance or create an intimidating, hostile, or offensive work environment.

Note: Pursuant to Government Code 12940, the district may be held liable for sexual harassment committed against employees by clients, customers, or other third parties if the district knew, or should have known, of the harassment and failed to take immediate and appropriate corrective action to stop the harassment. The following paragraph clarifies that sexual harassment may include acts by supervisors, co-workers, or other parties and should be modified to reflect district practice.

Examples of actions that might constitute sexual harassment in the work or educational setting, whether committed by a supervisor, a co-worker, or a non-employee, include, but are not limited to:

1. Unwelcome verbal conduct such as sexual flirtations or propositions; graphic comments about an individual's body; overly personal conversations or pressure for sexual activity; sexual jokes or stories; unwelcome sexual slurs, epithets, threats, innuendoes, derogatory comments, sexually degrading descriptions, or the spreading of sexual rumors

2. Unwelcome visual conduct such as drawings, pictures, graffiti, or gestures; sexually explicit emails; displaying sexually suggestive objects
3. Unwelcome physical conduct such as massaging, grabbing, fondling, stroking, or brushing the body; touching an individual's body or clothes in a sexual way; cornering, blocking, leaning over, or impeding normal movements

Training

Note: The following paragraph is consistent with a district's affirmative duty to protect its employees from sex discrimination, including sexual harassment, pursuant to 2 CCR 11023. In its informal guidance, Promising Practices for Preventing Harassment, the U.S. Equal Employment Opportunity Commission recommends that employers provide sexual harassment training to all employees, not just supervisors and managers. In addition, since BP/AR 5145.7 - Sexual Harassment requires employees to report sexual harassment against students, training employees to recognize and address sexual harassment incidents furthers the district's interest in protecting both employees and students against prohibited conduct. Thus, it is strongly recommended that districts periodically provide sexual harassment training or information to all their employees, especially those who work at school sites.

Provision of periodic training to all district employees could also help foster a positive work environment and mitigate damages against a district in the event of sexual harassment litigation. In Department of Health Services v. Superior Court (McGinnis), the California Supreme Court held that employers that have taken reasonable steps to prevent and correct workplace sexual harassment may be able to reduce damages in the event of a lawsuit. Such steps may include establishing anti-harassment policies and communicating those policies to employees.

The Superintendent or designee shall ensure that all employees receive training regarding the district's sexual harassment policies when hired and periodically thereafter. The training shall include how to recognize prohibited or harassing conduct, the procedures for reporting and/or filing complaints involving an employee, employees' duty to use the district's complaint procedures, and employee obligations when a sexual harassment report involving a student is made to the employee. The training shall also include information about processes for employees to informally share or obtain information about harassment without filing a complaint. (cf. 1312.3 - Uniform Complaint Procedures) & (cf. 4030 - Nondiscrimination in Employment) & (cf. 5145.7 - Sexual Harassment)

Note: Government Code 12950.1 requires districts with 50 or more employees to provide two hours of sexual harassment training and education once every two years to every supervisory employee, defined as any employee with the authority to take employment action, including hiring, transferring, suspending, and disciplining other employees, or recommend such action if the exercise of that authority is not merely routine or clerical in nature. All newly hired supervisors or employees promoted to a supervisory position must receive the training within six months of their hire or assumption of the supervisory position. Compliance with this law does not insulate the district from any liability for harassment.

Governing Board members, as elected officials, are not usually considered "supervisors"; however, since Board members have the authority to hire, reward, or discipline the Superintendent and other employees, Board members may also be required to receive sexual harassment training. Districts should consult with legal counsel to ensure that the appropriate individuals receive training.

Although the law does not require districts with fewer than 50 employees to provide sexual harassment training to supervisors, court decisions have held that providing training may help mitigate damages in sexual harassment lawsuits. The provision of supervisor training may also be a factor in determining whether a district has taken reasonable steps to prevent discrimination and harassment pursuant to Government Code 12940. Therefore, it is recommended that all districts, regardless of the number of employees, provide sexual harassment training. Districts with fewer than 50 employees that do not provide sexual harassment training may revise the remainder of this section to reflect district practice.

Every two years, the Superintendent or designee shall ensure that supervisory employees receive at least two hours of classroom or other effective interactive training and education regarding sexual harassment. All such newly hired or promoted employees shall receive training within six months of their assumption of the new position. (Government Code 12950.1)

A *supervisory employee* is any employee having the authority, in the interest of the district, to hire, transfer, suspend, lay off, promote, discharge, assign, reward, or discipline other employees, or the responsibility to direct them, adjust their grievances, or effectively recommend such action, when the exercise of the authority

is not of a merely routine or clerical nature, but requires the use of independent judgment. (Government Code 12926) *(cf. 4300 - Administrative and Supervisory Personnel)*

Note: Government Code 12950.1 and 2 CCR 11024 require that the training for supervisory employees contain specified components and be presented by trainers or educators with knowledge and expertise in the prevention of harassment, discrimination, and retaliation.

The district's sexual harassment training and education program for supervisory employees shall be aimed at assisting them in preventing and effectively responding to incidents of sexual harassment, as well as implementing mechanisms to promptly address and correct wrongful behavior. -The training shall include, but is not limited to, the following: (Government Code 12950.1; 2 CCR 11024)

1. Information and practical guidance regarding federal and state laws on the prohibition, prevention, and correction of sexual harassment, -the remedies available to sexual harassment victims in civil actions, and potential district and/or individual exposure or liability
2. The types of conduct that constitute sexual harassment and practical examples which illustrate sexual harassment, discrimination, and retaliation using training modalities such as role plays, case studies, and group discussions, based on factual scenarios taken from case law, news and media accounts, and hypotheticals based on workplace situations and other sources
3. A supervisor's obligation to report sexual harassment, discrimination, and retaliation of which he/she becomes aware and what to do if the supervisor himself/herself is personally accused of harassment
4. Strategies for preventing harassment, discrimination, and retaliation and appropriate steps to ensure that remedial measures are taken to correct harassing behavior, including an effective process for investigation of a complaint
5. The essential elements of the district's anti-harassment policy, including the limited confidentiality of the complaint process and resources for victims of unlawful sexual harassment, such as to whom they should report any alleged sexual harassment, and how to use the policy if a harassment complaint is filed
6. A copy of the district's sexual harassment policy and administrative regulation, which each participant shall acknowledge in writing that he/she has received
- 7.- The definition and prevention of abusive conduct that addresses the use of derogatory remarks, insults, or epithets, other verbal or physical conduct that a reasonable person would find threatening, intimidating, or humiliating, and the gratuitous sabotage or undermining of a person's work performance

Note: Item #8 below is required pursuant to Government Code 12950.1, as amended by SB 396 (Ch. 858, Statutes of 2017).

8. Practical examples of harassment based on gender identity, gender expression, and sexual orientation

The Superintendent or designee shall retain for at least two years the records of any training provided to supervisory employees. Such records shall include the names of trained employees, date of the training, the type of training, and the name of the training provider. (2 CCR 11024)

Notifications

Note: Education Code 231.5 requires that the district provide copies of its policy on sexual harassment to staff, as specified below. In addition, 2 CCR 11024 requires that supervisory employees undergoing mandatory training receive a copy of the district's policy and acknowledge receipt of the policy; see item #6 in the section "Training" above.

A copy of the Board policy and this administrative regulation shall: (Education Code 231.5)

1. Be displayed in a prominent location in the main administrative building, district office, or other area of the school where notices of district rules, regulations, procedures, and standards of conduct are posted
2. Be provided to every district employee at the beginning of the first quarter or semester of the school year or whenever a new employee is hired
(*cf. 4112.9/4212.9/4312.9 - Employee Notifications*)
3. Appear in any school or district publication that sets forth the school's or district's comprehensive rules, regulations, procedures, and standards of conduct

Note: Government Code 12950 requires the Department of Fair Employment and Housing (DFEH) to develop an information sheet on employment discrimination and the illegality of sexual harassment. This document is available on DFEH's web site.

All employees shall receive ~~either~~ a copy of ~~an~~ information ~~sheets~~sheet prepared by the California Department of Fair Employment and Housing (DFEH) or ~~a copy of the~~ district ~~information sheets~~ that ~~contain~~contains, at a minimum, components on: (Government Code 12950)

1. The illegality of sexual harassment
2. The definition of sexual harassment under applicable state and federal law
3. A description of sexual harassment, with examples
4. The district's complaint process available to the employee
5. The legal remedies and complaint process available through DFEH and the Equal Employment Opportunity Commission (EEOC)
6. Directions on how to contact DFEH and the EEOC
7. The protection against retaliation provided by 2 CCR 11021 for opposing harassment prohibited by law or for filing a complaint with or otherwise participating in an investigation, proceeding, or hearing conducted by DFEH and the EEOC

Note: Government Code 12950, as amended by SB 396 (Ch. 858, Statutes of 2017), requires districts to post, in a prominent and accessible location, a poster developed by DFEH regarding transgender rights. This poster is available on DFEH's web site.

In addition, the district shall post, in a prominent and accessible location, ~~DFEH's~~the DFEH poster on discrimination in employment and the illegality of sexual harassment ~~and the DFEH poster regarding transgender rights~~. (Government Code 12950)

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
Regulation approved: April 10, 2007
revised: November 10, 2015
revised: January 17, 2017
revised: June 12, 2018

Sierra County/Sierra-Plumas Joint USD

Administrative Regulation

Certificated Personnel

AR 4161.1

4361.1

PERSONAL ILLNESS/INJURY LEAVE

Note: The following administrative regulation is subject to collective bargaining. Education Code 44978 provides a minimum of 10 days of personal illness or injury leave (sick leave) per year for certificated employees working five days a week. The Governing Board may allow additional days at its discretion; if it does so, the following paragraph should be revised accordingly.

Labor Code 245-249 (the Healthy Workplaces, Healthy Families Act) require districts to grant a minimum of one hour of paid sick leave for every 30 hours worked to their employees who work for 30 days within a year of their employment, including temporary and substitute employees. Pursuant to Labor Code 246, a district may use a different sick leave accrual method which provides for the accrual to be on a regular basis so that an employee accrues at least 24 hours of sick leave or paid time off by the 120th calendar day of his/her employment or each calendar year or 12-month period.

The provisions of Labor Code 245-249 are very broad and **only** district employees covered by a valid collective bargaining agreement may be exempted from them, if the collective bargaining agreement expressly provides paid sick leave in an amount equal to or exceeding the amount of leave required pursuant to Labor Code 246, includes final and binding arbitration of disputes regarding the application of the paid sick days provisions, and provides premium wage rates for all overtime hours worked and a regular hourly rate of pay of not less than 30 percent more than the state minimum wage rate. Since many districts may not satisfy all the conditions for this exemption, this administrative regulation has been drafted to include the requirements of Labor Code 245-249. Any district whose collective bargaining agreement meets all the conditions for exemption may modify this administrative regulation accordingly.

For additional requirements of Labor Code 245-249, see the section titled "Healthy Workplaces, Healthy Families Act Requirements" below. For paid sick leave for temporary and substitute certificated employees, see BP/AR 4121 - Temporary/Substitute Personnel. For sick leave for classified employees, see AR 4261.1 - Personal Illness/Injury Leave.

Certificated employees employed five school days per week are entitled to 10 days' leave of absence with full pay for personal illness or injury (sick leave) per school year of service. Employees who work less than five school days per week (part-time employees) shall be granted sick leave in proportion to the time they work. However, any part-time employee who is entitled to less than three days of paid sick leave per year due to the amount of time worked shall be granted sick leave pursuant to Labor Code 246, if he/she is eligible. (Education Code 44978; Labor Code 245-249)

(cf. 4161/4261/4361 - Leaves) & (cf. 4161.9/4261.9/4361.9 - Catastrophic Leave Program)

Use of Sick Leave

Note: Items #1-8 below reflect allowable uses of sick leave specified in law. The district may expand this list to include any additional purposes authorized by law, authorized by the district, or included in a bargaining agreement.

Certificated employees may use sick leave for absences due to:

1. Accident or illness, whether or not the absence arises out of or in the course of employment; quarantine which results from contact with other persons having a contagious disease during the employee's performance of his/her duties; or temporary inability to perform assigned duties because of illness, accident, or quarantine (Education Code 44964)
(cf. 4157.1/4257.1/4357.1 - Work-Related Injuries)
2. Pregnancy, miscarriage, childbirth, and related recovery (Education Code 44965, 44978)
(cf. 4161.8/4261.8/4361.8 - Family Care and Medical Leave)

3. Personal necessity (Education Code 44981)
(cf. 4161.2/4261.2/4361.2 - Personal Leaves)

Note: **Optional** item #4 below may be revised as desired to specify a different minimum increment for sick leave.

4. Medical and dental appointments, ~~in increments of not less than one hour~~
5. Industrial accidents or illnesses when leave granted specifically for that purpose has been exhausted (Education Code 44984)
(cf. 4161.11/4261.11/4361.11 - Industrial Accident/Illness Leave)

Note: Pursuant to the Family and Medical Leave Act (FMLA) (29 USC 2612) and California Family Rights Act (CFRA) (Government Code 12945.2), a district is required to grant leave to an eligible employee to bond with a child after the birth, adoption, or foster care placement of the child, if the district employs 50 or more employees within 75 miles of the worksite where the employee requesting the leave is employed. For this purpose, employees may, but are not required to, use sick leave for any otherwise unpaid FMLA or CFRA leave.

Government Code 12945.6, as added by SB 63 (Ch. 686, Statutes of 2017), extends the right to parental leave to an eligible employee who is not covered by FMLA or CFRA when the district employs 20-49 employees within 75 miles of the worksite where the employee requesting the leave is employed.

For further information regarding parental leave, see AR 4161.8/4261.8/4361.8 - Family Care and Medical Leave.

6. Need of the employee to bond with a child within one year of the child's birth, adoption, or foster care placement (parental leave) (Education Code 44977.5; Government Code 12945.2, 12945.6; 29 USC 2612; 29 CFR 825.112)

Note: Pursuant to Labor Code 233, any district that provides sick leave to its employees is required to permit them to use sick leave, in an amount not less than the sick leave that would be accrued during six months at the employee's then current rate of entitlement, for the purposes specified in items #7-8 below.

For the purpose of using sick leave to attend to the health care needs of a family member, as specified in item #7 below, Labor Code 245.5 defines "family member" as an employee's spouse, registered domestic partner, child (biological, adopted, or foster child; stepchild; legal ward; or a child to whom the employee stands in loco parentis), parent (biological, adoptive, or foster parent; stepparent; legal guardian of an employee or the employee's spouse or registered domestic partner; or a person who stood in loco parentis when the employee was a minor child), grandparent, grandchild, or sibling.

For additional information about leaves for victims of domestic violence, sexual assault, or stalking granted in accordance with item #8 below, see AR 4161.2/4261.2/4361.2 - Personal Leaves.

7. Need of the employee or his/her family member, as defined in Labor Code 245.5, for the diagnosis, care, or treatment of an existing health condition or for preventive care -(Labor Code 233, 246.5)
- ~~7~~8. Need of the employee to seek or obtain any relief or medical attention specified in Labor Code 230(c) and/or 230.1(a) for the health, safety, or welfare of the employee or his/her child, when the employee has been a victim of domestic violence, sexual assault, or stalking (Labor Code 233, 246.5)

For the purposes specified in items #~~6~~-7-8, an employee may use, in any calendar year, the amount of sick leave he/she would accrue during six months at his/her current rate of entitlement. (Labor Code 233)

An employee may take sick leave at any time during the school year, even if credit for sick leave has not yet been accrued. (Education Code 44978)

Note: The following paragraph is optional.

An employee shall reimburse the district for any unearned sick leave used as of the date of his/her termination, and shall be deducted from an employee's final paycheck.

Unused days of sick leave shall be accumulated from year to year without limitation. (Education Code 44978)

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

At the beginning of each school year, employees shall be notified of the amount of sick leave they have accumulated.

The district shall not require new employees to waive leave accumulated in a previous district. (Education Code 44979, 44980)

Note: Pursuant to Education Code 44979-44980, a certificated employee is entitled to have his/her accumulated sick leave transferred with him/her in the circumstances specified in the following optional paragraph.

The Superintendent or designee shall notify any certificated employee who leaves the district after at least one school year of employment that if the employee accepts a certificated position in another district, county office of education, or community college district within one year, he/she may request that the district transfer his/her accumulated sick leave to the new employer. (Education Code 44979, 44980)

Additional Leave for Disabled Military Veterans

Note: Education Code 44978.2, as amended by SB 731 (Ch. 597, Statutes of 2017), provides that an employee who is a military veteran or a former or current member of the California National Guard or a federal reserve component is entitled to additional sick leave with pay for up to 10 days for the purpose of undergoing medical treatment for a qualifying military service-connected disability (i.e., an injury or disease that occurred during active duty or was made worse by active military service and that has a disability rating by the U.S. Department of Veterans Affairs of 30 percent or higher). As amended, Education Code 44978.2 provides that credit for such leave begins on either the effective date of the employee's disability rating decision from the U.S. Department of Veterans Affairs or on the first day the employee begins or returns to employment after active duty, whichever is later.

In addition to any other entitlement for sick leave with pay, a ~~newly hired~~ certificated employee who is a ~~military veteran with former active duty member of the U.S. Armed Forces or a former or current member of the California National Guard or a federal reserve component~~ shall be entitled to sick leave with pay of up to 10 days for the purpose of undergoing medical treatment, including mental health treatment, for a military service-connected disability rated at 30 percent or more by the U.S. Department of Veterans Affairs ~~shall be entitled to sick leave with pay of up to 10 days for the purpose of undergoing medical treatment for his/her military service-connected disability. An eligible employee employed. An eligible employee who works~~ less than five days per week shall be entitled to such leave in proportion to the time he/she works. (Education Code 44978.2)

~~The amount of leave shall be credited to the employee on the first day of employment and shall remain available for the following 12 months of employment. Leave not used during the 12-month period shall not be carried over and shall be forfeited. (Education Code 44978.2)~~

The amount of leave shall be credited to the employee either on the date the employee receives confirmation of the submission of his/her disability application to the U.S. Department of Veterans Affairs or on the first day the employee begins or returns to employment after active duty, whichever is later. When the employee receives his/her disability rating decision, he/she shall report that information to the Superintendent or designee. If the disability rating decision makes the employee eligible for the leave, the time used before the decision shall be counted toward the 10-day maximum leave. If the disability rating decision makes the employee ineligible for the leave, the district may change the sick leave time used before the disability rating decision to an alternative leave balance. (Education Code 44978.2)

Note: Pursuant to Education Code 44978.2, the district may require proof that a leave granted under this law is used for treatment of a military service-connected disability. The following paragraph may be revised to reflect district practice.

The Superintendent or designee may require verification, in accordance with the section "Verification Requirements" below, that the employee used the leave to obtain treatment of a military service-connected disability.

Leave for military-service connected disability shall be available for 12 months following the first date that the leave was credited. Leave not used during the 12-month period shall not be carried over and shall be forfeited. (Education Code 44978.2)

Notification of Absence

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

An employee shall notify the district of his/her need to be absent as soon as such need is known, so that substitute services may be secured. This notification shall include an estimate of the expected duration of absence. If the absence becomes longer than estimated, the employee shall so notify the district. If the duration of absence becomes shorter than estimated, the employee shall notify the district not later than three o'clock in the afternoon of the day preceding the day on which he/she intends to return to work. If the employee fails to notify the district and the failure results in a substitute being secured, the cost of the substitute shall be deducted from the employee's pay.

(cf. 4121 - Temporary/Substitute Personnel)

Continued Absence After Available Sick Leave Is Exhausted/Differential Pay

Note: Pursuant to Education Code 44977, an employee who is absent for up to five months after exhausting all his/her available sick leave must receive his/her regular salary minus the cost of a substitute. Option 1 below reflects this requirement. However, Education Code 44983 provides that Education Code 44977 does not apply to those districts that adopt a rule that gives certificated employees 50 percent or more of their regular salary during the period of absence. Option 2 below is for use by districts that choose to specify such a level of compensation; these districts are mandated to adopt a rule to this effect.

When an employee is absent for a period of more than five months, or is absent for a cause other than illness, Education Code 44977 and 44983 provide that the amount deducted from his/her salary shall be determined according to the rules and regulations adopted by the Board as long as such rules are not in conflict with State Board of Education regulations. If not covered in the district's bargaining agreement, the district may add provisions to this section reflecting salary deductions for employees absent longer than five months.

OPTION 1: During each school year, when a certificated employee has exhausted all available sick leave, including all accumulated sick leave, and, due to illness or accident, continues to be absent from his/her duties for an additional period of up to five school months, the employee shall receive his/her regular salary minus the actual cost of a substitute to fill the position. If the district has made every

reasonable effort to secure the services of a substitute and has been unable to do so, the amount that would have been paid to a substitute shall be deducted from the employee's salary. (Education Code 44977)

An employee shall not be provided more than one five-month period per illness or accident. However, if the school year ends before the five-month period is exhausted, the employee may take the balance of the five-month period in a subsequent school year. (Education Code 44977)

Note: Option 2 below is **mandated** for use by districts that choose to provide employees at least 50 percent of their regular salary during the period of absence pursuant to Education Code 44983. The following paragraph specifies 50 percent and should be modified by districts that have set a higher percentage.

OPTION 2: After a certificated employee has exhausted all available sick leave, including all accumulated sick leave, and, due to illness or accident, continues to be absent for an additional period of up to five months, he/she shall receive 50 percent of his/her regular salary during the additional period of absence. (Education Code 44983)

Absence Beyond Five-Month Period/Reemployment List

Note: The following paragraph is required for districts that select Option 1 (i.e., differential pay) in the section "Continued Absence After Available Sick Leave Is Exhausted/Differential Pay" above and should be carefully considered by districts that select Option 2 (i.e., 50 percent pay). Education Code 44978.1 requires the establishment of a reemployment list for employees who are unable to resume their duties after the five-month period provided pursuant to Education Code 44977. Although Education Code 44978.1 does not explicitly require a reemployment list for districts selecting Option 2, such districts should be aware that failure to establish a reemployment list may subject employees to termination following a five-month absence.

Therefore, any district that selects Option 2 and currently maintains a reemployment list for employees who are absent beyond the five-month period, or that wishes to establish such a list, should consult legal counsel before changing its policy or practices.

If a certificated employee is not medically able to resume his/her duties after the five-month period provided pursuant to Education Code 44977, the employee shall be placed either in another position or on a reemployment list. Placement on the reemployment list shall be for 24 months for probationary employees or 39 months for permanent employees and shall begin at the expiration of the five-month period. If during this time the employee becomes medically able, he/she shall be returned to employment in a position for which he/she is credentialed and qualified. (Education Code 44978.1)

(cf. 4116 - Probationary/Permanent Status)

Differential Pay for Parental Leave

Note: The following section is subject to any conflicting provision in a collective bargaining agreement that provides greater parental leave rights.

During each school year, ~~any~~ certificated employee ~~who has exhausted~~ may use all available sick leave, including accumulated sick leave, ~~and continues to be absent on account for the purpose~~ of parental leave ~~(baby bonding) pursuant to Government Code 12945.2 shall receive differential pay~~ for a period up to 12 work weeks. The 12-week period shall be reduced by any period of sick leave, including accumulated sick leave, taken during a period of such parental leave. ~~Such parental leave shall run concurrently with the parental leave taken pursuant to Government Code 12945.2 and the aggregate amount of parental leave shall not exceed 12 work weeks in a 12-month period. Eligibility for parental leave pursuant to Education Code 44977.5 shall not require 1,250 hours of service with the district during the previous 12 months.~~ (Education Code 44977.5) (Education Code 44977.5)

Note: Unlike leave taken pursuant to Government Code 12945.2, leave taken pursuant to Education Code 44977.5 does not require an employee to have at least 1,250 hours of service with the district during the previous 12-month period in order to be eligible for parental leave. See AR 4161.8/4261.8/4361.8 - Family Care and Medical Leave for further information on requirements related to the California Family Rights Act.

Eligibility for such leave shall not require 1,250 hours of service with the district during the previous 12 months. (Education Code 44977.5)

Note: Pursuant to Education Code 44977.5, the district is required to provide differential pay to a certificated employee when he/she has exhausted all available sick leave, including accumulated sick leave, and continues to be absent due to parental leave pursuant to Government Code 12945.2. Such an employee is entitled to receive differential pay, calculated in the same manner described in Option 1 or 2 in the section "Continued Absence After Available Sick Leave Is Exhausted/Differential Pay" above, for up to 12 work weeks.

Since Education Code 44977.5 does not expressly require districts to provide differential pay to employees who are eligible for parental leave pursuant to Government Code 12945.6, as added by SB 63 (Ch. 686, Statutes of 2017), it is unclear whether such employees would be entitled to differential pay. Districts should consult legal counsel if they have questions regarding differential pay for such employees.

An employee who has exhausted all available sick leave, including accumulated sick leave, and continues to be absent on account of parental leave shall receive differential pay for the remainder of the 12 work weeks. (Education Code 44977.5)

Parental leave taken pursuant to Education Code 44977.5 shall run concurrently with the parental leave taken pursuant to Government Code 12945.2 or 12945.6, and the aggregate amount of parental leave shall not exceed 12 work weeks in a 12-month period. (Education Code 44977.5; Government Code 12945.2, 12945.6)

Verification Requirements

Note: Education Code 44978 **mandates** the Board to adopt regulations requiring proof of illness or injury and prescribing the means of verification. However, Education Code 44978 provides that these regulations shall not discriminate against evidence of treatment and the need for treatment by the practice of a well-recognized religion. For verification requirements for employees on leave pursuant to the Family and Medical Leave Act, see AR 4161.8/4261.8/4361.8 - Family Care and Medical Leave. The following section should be modified to reflect district practice and any procedures which have been specified in bargaining agreements.

Labor Code 233 requires districts to allow their employees to use sick leave for the purposes specified in Labor Code 246.5, the paid sick leave law. Because the paid sick leave law is silent on requests for verification, and actually requires an employer to provide an employee with paid sick days upon oral or written request, districts should be cautious in requiring verification for sick leave used for the purposes specified in Labor Code 246.5 (items #7-8 in the section "Use of Sick Leave" above). Although a district is permitted to require verification from an employee who is a victim of domestic violence, sexual assault, or stalking, pursuant to Labor Code 230 and 230.1, a general insistence on verification could be deemed a violation of Labor Code 246.5. Any district with questions regarding its authority related to verification should consult legal counsel.

After any absence due to illness or injury, the employee shall verify the absence by submitting a completed and signed district absence form to his/her immediate supervisor.

The Superintendent or designee may require verification whenever an employee's absence record shows chronic absenteeism or a pattern of absences immediately before or after weekends and/or holidays or whenever available evidence clearly indicates that an absence is not related to illness or injury.

In addition, the Superintendent or designee may require an employee to visit a physician selected by the district, at district expense, in order to receive a report on the medical condition of the employee. The report shall include a statement as to the employee's need for further leave of absence and a prognosis as to when the employee will be able to return to work. If the report concludes that the employee's condition does not warrant continued absence, the Superintendent or designee may, after giving notice to the employee, deny further leave.

Note: 42 USC 2000ff-1, the Genetic Information Nondiscrimination Act, and its implementing regulations, 29 CFR 1635.1-1635.12, specify that it is unlawful for a district to request, require, or purchase an employee's or his/her family member's individual genetic information except in complying with the medical certification requirements for family care and medical leave purposes or with the employee's prior written authorization. See AR 4161.8/4261.8/4361.8 - Family Care and Medical Leave. Pursuant to 29 CFR 1635.9, any such information received by the district must be kept confidential as specified below.

Any district request for additional verification by an employee's physician or a district-selected physician shall be in writing and shall specify that the report to be submitted to the district should not contain the employee's genetic information.

Any genetic information received by the district on behalf of an employee shall be treated as a confidential medical record, maintained in a file separate from the employee's personnel file, and shall not be disclosed except in accordance with 29 CFR 1635.9.

Before returning to work, an employee who has been absent for surgery, hospitalization, or extended medical treatment may be asked to submit a letter from his/her physician stating that he/she is able to return to duty and stipulating any necessary restrictions or limitations.

(cf. 4032 - Reasonable Accommodation) & (cf. 4113.4/4213.4/4313.4 - Temporary Modified/Light-Duty Assignment)

Healthy Workplaces, Healthy Families Act Requirements

Note: Pursuant to Labor Code 245-249, all employers, including those that provide paid time off to their employees under existing policy or other law, must comply with the requirements specified in the following section. Pursuant to Labor Code 248.5, noncompliance with the Healthy Workplaces, Healthy Families Act could result in enforcement action against the employer, including the imposition of civil and monetary penalties. Any district with questions regarding the applicability of this new law should consult its legal counsel.

No employee shall be denied the right to use accrued sick days, and the district shall not in any manner discriminate or retaliate against an employee for using or attempting to use sick leave, filing a complaint with the Labor Commissioner, or alleging district violation of Labor Code 245-249.

To ensure the district's compliance with Labor Code 245-249, the Superintendent or designee shall:

1. At a conspicuous location in each workplace, display a poster on paid sick leave that includes the following information:
 - a. That an employee is entitled to accrue, request, and use paid sick days
 - b. The amount of sick days provided by Labor Code 245-249
 - c. The terms of use of paid sick days
 - d. That discrimination or retaliation against an employee for requesting and/or using sick leave is prohibited by law and that an employee has the right to file a complaint with the Labor Commissioner if the district discriminates or retaliates against him/her

2. Provide at least 24 hours or three days of paid sick leave to each eligible employee to use per year and allow eligible employees to use accrued sick leave upon reasonable request
3. Provide eligible employees written notice, on their pay stub or other document issued with their pay check, of the amount of paid sick leave they have available
(*cf. 4112.9/4212.9/4312.9 - Employee Notifications*)
4. Keep a record documenting the hours worked and paid sick days accrued and used by each eligible employee for three years

Legal Reference:

EDUCATION CODE

44964 Power to grant leave of absence in case of illness, accident, or quarantine

44965 Granting of leaves of absence for pregnancy and childbirth

44976 Transfer of leave rights when school is transferred to another district

44977 Salary deduction during absence from duties up to five months after sick leave is exhausted

44977.5 Differential pay during parental leave up to 12 weeks after sick leave is exhausted

44978 Provisions for sick leave of certificated employees

44978.1 Inability to return to duty; placement in another position or on reemployment list

44978.2 Leave for military service connected disability

44979 Transfer of accumulated sick leave to another district

44980 Transfer of accumulated sick leave to a county office of education

44981 Leave of absence for personal necessity

44983 Exception to sick leave when district adopts specific rule

44984 Industrial accident or illness

44986 Leave of absence for disability allowance applicant

GOVERNMENT CODE

12945.1-12945.2 California Family Rights Act

12945.6 Parental leave

LABOR CODE

220 Sections inapplicable to public employees

230 Jury duty; legal actions by domestic violence, sexual assault and stalking victims, right to time off

230.1 Employers with 25 or more employees; domestic violence, sexual assault and stalking victims, right to time off

233 Illness of child, parent, spouse or domestic partner

234 Absence control policy

245-249 Healthy Workplaces, Healthy Families Act of 2014

CODE OF REGULATIONS, TITLE 5

5601 Transfer of accumulated sick leave

UNITED STATES CODE, TITLE 29

2601-2654 Family and Medical Leave Act of 1993, as amended

UNITED STATES CODE, TITLE 42

2000ff-2000ff-11 Genetic Information Nondiscrimination Act of 2008

CODE OF FEDERAL REGULATIONS, TITLE 29

825.100-825.800 Family and Medical Leave Act of 1993

1635.1-1635.12 Genetic Information Nondiscrimination Act of 2008

COURT DECISIONS

Veguez v. Governing Board of Long Beach Unified School District, (2005) 127 Cal.App.4th 406

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

Regulation approved: April 10, 2007

revised: July 12, 2011

revised: June 17, 2015

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revised: June 12, 2018

Sierra County/Sierra-Plumas Joint USD

Administrative Regulation

Classified Personnel

AR 4261.1

PERSONAL ILLNESS/INJURY LEAVE

Note: The following administrative regulation is subject to collective bargaining. Twelve days of paid personal illness or injury leave (sick leave) per year is the minimum prescribed by Education Code 45191 for classified employees employed five days a week in both merit and non-merit system districts. The Governing Board may allow more sick leave at its discretion; if it does so, the following paragraph should be revised accordingly.

Labor Code 245-249 (the Healthy Workplaces, Healthy Families Act) require districts to grant a minimum of one hour of paid sick leave for every 30 hours worked to their employees who work for 30 days within a year of their employment, including classified employees. Pursuant to Labor Code 246, a district may use a different sick leave accrual method which provides for the accrual to be on a regular basis so that an employee accrues at least 24 hours of sick leave or paid time off by the 120th calendar day of his/her employment or each calendar year or 12-month period.

The provisions of Labor Code 245-249 are very broad and **only** district employees covered by a valid collective bargaining agreement may be exempted from them, if the collective bargaining agreement expressly provides paid sick leave in an amount equal to or exceeding the amount of leave required pursuant to Labor Code 246, includes final and binding arbitration of disputes regarding the application of the paid sick days provisions, and provides premium wage rates for all overtime hours worked and a regular hourly rate of pay of not less than 30 percent more than the state minimum wage rate. Since many districts may not satisfy all the conditions for this exemption, this administrative regulation reflects the requirements of Labor Code 245-249. Any district whose collective bargaining agreement meets all the conditions for exemption may modify this administrative regulation accordingly.

For additional requirements of Labor Code 245-249, see sections titled "Short-Term and Substitute Employees" and "Healthy Workplaces, Healthy Families Act Requirements" below. For sick leave for certificated employees, see AR 4161.1/4361.1 - Personal Illness/Injury Leave.

Classified employees employed five days a week are entitled to 12 days' leave of absence with full pay for personal illness or injury (sick leave) per fiscal year. Employees who work less than a full fiscal year or fewer than five days a week (part-time employees) shall be granted sick leave in proportion to the time they work. However, any part-time employee whose work hours are so few as to entitle him/her to less than 24 hours of paid sick leave per fiscal year shall be granted sick leave pursuant to Labor Code 246, if he/she is eligible. (Education Code 45191; Labor Code 245-249)

(*cf.* 4161/4261/4361 - Leaves) & (*cf.* 4161.9/4261.9/4361.9 - Catastrophic Leave Program)

Use of Sick Leave

Note: Items #1-8 below reflect allowable uses of sick leave specified in law. The district may expand this list to include any additional purposes authorized by law, authorized by the district, or included in a bargaining agreement.

A classified employee may use sick leave for absences due to:

1. Accident or illness, whether or not the absence arises out of or in the course of employment, or by quarantine which results from contact with other persons having a contagious disease during the employee's performance of his/her duties (Education Code 45199)
2. Pregnancy, childbirth, and recovery (Education Code 45193)
(*cf.* 4161.8/4261.8/4361.8 - Family Care and Medical Leave)
3. Personal necessity as specified in Education Code 45207

(cf. 4161.2/4261.2/4361.2 - Personal Leaves)

Note: Optional item #4 below may be revised to specify a different minimum increment.

4. Medical or dental appointments, ~~in increments of not less than one hour~~
5. Industrial accident or illness when leave granted specifically for that purpose has been exhausted (Education Code 45192)
(cf. 4161.11/4261.11/4361.11 - Industrial Accident/Illness Leave)

6**Note: Pursuant to the Family and Medical Leave Act (FMLA) (29 USC 2612) and California Family Rights Act (CFRA) (Government Code 12945.2), a district is required to grant leave to an eligible employee to bond with a child after the birth, adoption, or foster care placement of the child, if the district employs 50 or more employees within 75 miles of the worksite where the employee requesting the leave is employed. For this purpose, employees may, but are not required to, use sick leave for any otherwise unpaid FMLA or CFRA leave.**

Government Code 12945.6, as added by SB 63 (Ch. 686, Statutes of 2017), extends the right to parental leave to an eligible employee who is not covered by FMLA or CFRA when the district employs 20-49 employees within 75 miles of the worksite where the employee requesting the leave is employed.

For further information regarding parental leave, see AR 4161.8/4261.8/4361.8 - Family Care and Medical Leave.

6. Need of an employee to bond with a child within one year of the child's birth, adoption, or foster care placement (parental leave) (Education Code 45196.1; Government Code 12945.2, 12945.6; 29 USC 2612; 29 CFR 825.112)

Note: Pursuant to Labor Code 233, any district that provides sick leave to its employees is required to permit them to use sick leave, in an amount not less than the sick leave that would be accrued during six months at the employee's then current rate of entitlement, for the purposes specified in items #7-8 below.

For the purpose of using sick leave to attend to the health care needs of a family member, as specified in item #7 below, Labor Code 245.5 defines "family member" as an employee's spouse, registered domestic partner, child (biological, adopted, or foster child; stepchild; legal ward; or a child to whom the employee stands in loco parentis), parent (biological, adoptive, or foster parent; stepparent; legal guardian of an employee or the employee's spouse or registered domestic partner; or a person who stood in loco parentis when the employee was a minor child), grandparent, grandchild, or sibling.

For additional information about leaves for victims of domestic violence, sexual assault, or stalking granted in accordance with item #8 below, see AR 4161.2/4261.2/4361.2 - Personal Leaves.

7. Need of the employee or his/her family member, as defined in Labor Code 245.5, for the diagnosis, care, or treatment of an existing health condition or for preventive care (Labor Code 233, 246.5)
78. Need of the employee to seek or obtain any relief or medical attention specified in Labor Code 230(c) and 230.1(a) for the health, safety, or welfare of the employee, or his/her child, when the employee has been a victim of domestic violence, sexual assault, or stalking (Labor Code 233, 246.5)

For the purposes specified in items #~~6-7~~8, an employee may use, in any calendar year, the amount of sick leave he/she would accrue during six months at his/her current rate of entitlement. (Labor Code 233)

An employee may take leave for personal illness or injury at any time during the year, even if credit for such leave has not yet been accrued. However, a new full-time classified employee shall not be entitled

to more than six days of sick leave until he/she has completed six months of active service with the district. (Education Code 45191)

Unused days of sick leave shall be accumulated from year to year without limitation. -(Education Code 45191)

Note: The following paragraph is optional.

An employee shall reimburse the district for any unearned sick leave used as of the date of his/her termination and shall be deducted from an employee's final paycheck.

The district shall not require newly employed classified employees to waive leave accumulated in a previous district. However, if the employee's previous employment was terminated for cause, the transfer of the accumulated leave shall be made only if approved by the Governing Board ~~of Education~~. (Education Code 45202)

Note: Pursuant to Education Code 45202, a classified employee who is terminated after at least one year of employment for any reason unrelated to discipline is entitled to have his/her accumulated sick leave transferred with him/her in certain circumstances. The following paragraph, which provides for the notification of employees as a way to implement this provision, is optional and may revised to reflect district practice.

The Superintendent or designee shall notify any classified employee whose employment with the district is terminated after at least one calendar year for reasons other than for cause that, if he/she accepts employment in another district, county office of education, or community college district within one year of the termination of employment, he/she shall be entitled to request that the district transfer his/her accumulated sick leave to his/her new employer. (Education Code 45202)

Additional Leave for Disabled Military Veterans

Note: Education Code 45191.5, as amended by SB 731 (Ch. 597, Statutes of 2017), provides that an employee who is a military veteran or is a former or current member of the California National Guard or federal reserve component is entitled to additional sick leave with pay for up to 12 days for the purpose of undergoing medical treatment for a qualifying military service-connected disability (i.e., an injury or disease that occurred during active duty or was made worse by active military service and that has a disability rating by the U.S. Department of Veterans Affairs of 30 percent or higher). As amended, Education Code 45191.5 provides that credit for such leave begins on the effective date of the employee's disability rating decision from the U.S. Department of Veterans Affairs or on the first day the employee begins or returns to employment after active duty, whichever is later.

In addition to any other entitlement for sick leave with pay, a ~~newly hired~~-classified employee who is a ~~military veteran with~~former active duty member of the U.S. Armed Forces or a former or current member of the California National Guard or a federal reserve component shall be entitled to sick leave with pay of up to 12 days for the purpose of undergoing medical treatment, including mental health treatment, for a military service-connected disability rated at 30 percent or higher by the U.S. Department of Veterans Affairs ~~shall be entitled to sick leave with pay of up to 12 days for the purpose of undergoing medical treatment for his/her military service-connected disability. An eligible employee employed.~~ An eligible employee who works less than five days per week shall be entitled to such leave in proportion to the time he/she works. -(Education Code 45191.5)

~~The amount of leave shall be credited to the employee on the first day of employment and shall remain available for the following 12 months of employment.~~The amount of leave shall be credited to the employee either on the date the employee receives confirmation of the submission of his/her disability application to the U.S. Department of Veterans Affairs or on the first day the employee begins or returns to employment after active duty, whichever is later. When the employee receives his/her disability rating

decision, he/she shall report that information to the Superintendent or designee. If the disability rating decision makes the employee eligible for the leave, the time used before the decision shall be counted toward the 12-day maximum leave. If the disability rating decision makes the employee ineligible for the leave, the district may change the sick leave time used before the disability rating decision to an alternative leave balance. (Education Code 45191.5)

Note: Pursuant to Education Code 45191.5, the district may require proof that a leave granted under this law is used for treatment of a military service-connected disability. The following paragraph may be revised to reflect district practice.

The Superintendent or designee may require verification, in accordance with the section "Verification Requirements" below, that the employee used the leave to obtain treatment of a military service-connected disability.

Leave for military-service connected disability shall be available for 12 months following the first date that the leave was credited. Leave not used during the 12-month period shall not be carried over and shall be forfeited. (Education Code 45191.5)

~~The Superintendent or designee may require verification, in accordance with the section "Verification Requirements" below, that the employee used the leave to obtain treatment of a military service-connected disability.~~

Notification of Absence

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

An employee shall notify the Superintendent or the designated manager or supervisor of his/her need to be absent as soon as such need is known so that the services of a substitute may be secured as necessary. This notification shall include an estimate of the expected duration of absence. If the absence becomes longer than estimated, the employee shall so notify the district. If the duration of absence becomes shorter than estimated, the employee shall notify the district not later than three o'clock in the afternoon of the day preceding the day on which he/she intends to return to work. If the employee fails to notify the district and the failure results in a substitute being secured, the cost of the substitute shall be deducted from the employee's pay.

Continued Absence After Available Sick Leave Is Exhausted/Differential Pay

Note: Pursuant to Education Code 45196, a district is authorized to pay any employee who has exhausted his/her paid leaves his/her salary minus the actual pay received by a substitute for the remainder of a five-month absence to which the employee is entitled (Option 1 below). Alternatively, such an employee may be compensated at 50 percent or more of his/her salary for up to 100 working days, regardless of whether or not a substitute is hired (Option 2 below).

Districts that maintain a catastrophic leave program for their classified employees should specify how the program will affect the differential leave pay to which the employee may be entitled.

OPTION 1:

Note: In 53 Ops.Cal.Atty.Gen. 111 (1970), the Attorney General clarified that a classified employee is entitled to a total period of five months, commencing with the first day of illness, during which the amount deducted from his/her salary may not exceed the sum which is actually paid a substitute. This five-month period runs concurrently with any other paid leave. After the employee has exhausted all paid leaves, he/she is entitled to differential pay for the balance of the five-month period.

In California School Employees Association v. Tustin Unified School District, the court ruled that a district could deduct from the absent employee's salary only the cost of an outside substitute employee, not the cost of existing classified employee(s) working additional hours to fill the position during the absence.

Pursuant to Education Code 45196, the amount paid to a substitute must be less than the absent employee's salary unless the Board has adopted a salary schedule for substitutes.

A classified employee who has exhausted all paid leaves, including sick leave, shall for the remainder of the five-month period of absence to which he/she is entitled, receive his/her salary minus the actual amount paid a substitute to fill the employee's position during his/her absence. (Education Code 45196)

The five-month period shall commence on the first day of the leave of absence and shall run concurrently with any other paid leave.

Differential Pay for Parental Leave

OPTION 2:

Note: Education Code 45196 authorizes, but does not require, a district to annually credit regular classified employees with at least 100 working days of paid sick leave, and to compensate any such employee at 50 percent or more of the employee's regular salary for the remainder of the 100 working days after the employee has exhausted all leaves for which he/she would be entitled to a full salary. Any district that chooses this option is **mandated** to adopt a rule to that effect. Such districts should note that this option is exclusive of other paid leave, holidays, or vacation. In California School Employees Association v. Colton Joint Unified School District, the court ruled that the district's practice of coordinating or combining vacation with the 100 days differential leave contradicts the express provision of Education Code 45196.

The following paragraph may be revised to specify more than 100 working days and/or the level of compensation the district will pay an employee, if it chooses to pay more than 50 percent of the employee's salary.

Each year, each regular classified employee shall be credited with no fewer than 100 working days of paid leave for personal illness or accident, including current year and accumulated days of leave. When the current year and accumulated days at full pay are exhausted, the remainder of the 100 days shall be compensated at 50 percent of the employee's regular salary. Any of the 100 days of leave not used during the year in which they are credited shall be forfeited and shall not accumulate from year to year. This paid leave shall be exclusive of any other paid leave, holidays, vacation, or compensatory time to which the employee may be entitled. (Education Code 45196)

Parental Leave

Note: The following section is subject to any conflicting provision in a collective bargaining agreement that provides greater parental leave rights.

During each school year, ~~any~~ classified employee ~~who has exhausted~~ may use all available sick leave, including accumulated sick leave, ~~and continues to be absent on account of parental leave (baby bonding) pursuant to Government Code 12945.2 shall receive differential pay for~~ for the purpose of parental leave for a period up to 12 work weeks. The 12-week period shall be reduced by any period of sick leave, including accumulated sick leave, taken during a period of such parental leave. ~~Such parental leave shall run concurrently with the parental leave taken pursuant to Government Code 12945.2 and the aggregate amount of parental leave shall not exceed 12 work weeks in a 12-month period. Eligibility for parental leave pursuant to Education Code 45196.1 shall not require 1,250 hours of service with the district during the previous 12 months. (Education Code 45196.1)(Education Code 45196.1)~~

Note: Unlike leave taken pursuant to Government Code 12945.2, leave taken pursuant to Education Code 45196.1 does not require an employee to have at least 1,250 hours of service with the district during the previous 12-month period in

order to be eligible for parental leave. See AR 4161.8/4261.8/4361.8 - Family Care and Medical Leave for further information on requirements related to the California Family Rights Act.

Eligibility for such leave shall not require 1,250 hours of service with the district during the previous 12 months. (Education Code 45196.1)

Note: Pursuant to Education Code 45196.1, the district is required to provide differential pay to a classified employee when he/she has exhausted all available sick leave, including accumulated sick leave, and continues to be absent due to parental leave pursuant to Government Code 12945.2. Such an employee is entitled to receive differential pay, calculated in the same manner described in Option 1 or 2 in the section "Continued Absence After Available Sick Leave Is Exhausted/Differential Pay" above, for up to 12 work weeks.

Since Education Code 45196.1 does not expressly require districts to provide differential pay to employees who are eligible for parental leave pursuant to Government Code 12945.6, as added by SB 63 (Ch. 686, Statutes of 2017), it is unclear whether such employees would be entitled to differential pay. Districts should consult legal counsel if they have questions regarding differential pay for such employees.

An employee who has exhausted all available sick leave, including accumulated sick leave, and continues to be absent on account of parental leave shall receive differential pay for the remainder of the 12 work weeks. (Education Code 45196.1)

Parental leave taken pursuant to Education Code 45196.1 shall run concurrently with the parental leave taken pursuant to Government Code 12945.2 or 12945.6, and the aggregate amount of parental leave shall not exceed 12 work weeks in a 12-month period. (Education Code 45196.1; Government Code 12945.2, 12945.6)

Extension of Leave

Note: Pursuant to Education Code 45195, the following extension of leave may be either paid or unpaid, and the Board may grant full pay for the full 18 months' allowable absence, if desired.

A permanent employee who is absent because of a personal illness or injury and who has exhausted all available sick leave, vacation, compensatory overtime, and any other paid leave shall be so notified, in writing, and offered an opportunity to request additional leave. The Board may grant the employee additional leave, paid or unpaid, for a period not to exceed six months. ~~-(Education Code 45195)~~ and may renew this leave for two additional six-month periods or for lesser periods. The total additional leave granted shall not exceed 18 months. (Education Code 45195)

(cf. 4216 - Probationary/Permanent Status)

If the employee is still unable to resume his/her duties after all available paid and unpaid leaves have been exhausted, the employee shall be placed on a reemployment list for a period of 39 months. If during this time the employee becomes able to resume the duties of his/her position, he/she shall be offered reemployment in the first vacancy in the classification of his/her previous assignment. During the 39 months, the employee's reemployment shall take preference over all other applicants except those laid off for lack of work or lack of funds, in which case the employee shall be ranked according to his/her seniority. ~~-(Education Code 45195)~~

Verification Requirements

Note: Education Code 45191 mandates the Board to adopt regulations that require proof of illness or injury and prescribe the means of verification. However, Education Code 45191 provides that these regulations shall not discriminate against evidence of treatment and the need for treatment by the practice of a well-recognized religion. The following section should be modified to reflect district practice and any procedures that have been specified in bargaining agreements.

Labor Code 233 requires districts to allow their employees to use sick leave for the purposes specified in Labor Code 246.5, the paid sick leave law. Because the paid sick leave law is silent on requests for verification, and actually requires an employer to provide an employee with paid sick days upon oral or written request, districts should be cautious in requiring verification for sick leave used for the purposes specified in Labor Code 246.5 (items #7-8 in the section "Use of Sick Leave" above). Although a district is permitted to require verification from an employee who is a victim of domestic violence, sexual assault, or stalking, pursuant to Labor Code 230 and 230.1, a general insistence on verification could be deemed a violation of Labor Code 246.5. Any district with questions regarding its authority related to verification should consult legal counsel.

After any absence due to illness or injury, the employee shall submit a completed and signed district absence form to his/her immediate supervisor.

The Superintendent or designee may require verification whenever an employee's absence record shows chronic absenteeism or a pattern of absences immediately before or after weekends and/or holidays or whenever available evidence clearly indicates that an absence is not related to illness or injury.

In addition, the Superintendent or designee may require an employee to visit a physician selected by the district, at district expense, in order to receive a report on the medical condition of the employee. The report shall include a statement as to the employee's need for additional leave of absence and a prognosis as to when the employee will be able to return to work. If the report concludes that the employee's condition does not warrant continued absence, the Superintendent or designee may, after giving notice to the employee, deny the request for additional leave.

Note: 42 USC 2000ff-1, the Genetic Information Nondiscrimination Act, and its implementing regulations, 29 CFR 1635.1-1635.12, specify that it is unlawful for a district to request, require, or purchase an employee's or his/her family member's individual genetic information except in complying with the medical certification requirements for family care and medical leave purposes or with the employee's prior written authorization. See AR 4161.8/4261.8/4361.8 - Family Care and Medical Leave. Pursuant to 29 CFR 1635.9, any such information received by the district must be kept confidential as specified below.

Any district request for additional verification by an employee's physician or a district-selected physician shall be in writing and shall specify that the report to be submitted to the district should not contain the employee's genetic information.

Any genetic information received by the district on behalf of an employee shall be treated as a confidential medical record, maintained in a file separate from the employee's personnel file, and shall not be disclosed except in accordance with 29 CFR 1635.9.

Before returning to work, an employee who has been absent for surgery, hospitalization, or extended medical treatment may be asked to submit a letter from his/her physician stating that he/she is able to return to work and stipulating any recommended restrictions or limitations.

(cf. 4032 - Reasonable Accommodation) & (cf. 4113.4/4213.4/4313.4 - Temporary Modified/Light-Duty Assignment)

Short-Term and Substitute Employees

Note: Pursuant to Labor Code 245-249, the district is required to grant a minimum of one hour of paid sick leave for every 30 hours worked by an employee who works for 30 days within a year of his/her employment. In implementing this requirement, Labor Code 246 permits the district to use any of the options specified below. Option 1 provides for paid leave accrual based on one hour for every 30 hours worked. Option 2 allows an accrual method that provides for a regular accrual basis and ensures that the employee receives 24 hours of paid sick leave by the 120th calendar day of his/her employment. Option 3 is for any district that credits employees with 24 hours of paid sick leave at the beginning of each year and does not allow unused sick leave to carry over to the next year. In addition, pursuant to Labor Code 245.5, retired annuitants who have not reinstated to the applicable public retirement system are excluded from participation in these leave benefit provisions. The district should select the option below which corresponds to its approach under Labor Code 246. See section below titled "Healthy Workplaces, Healthy Families Act Requirements" for additional requirements.

OPTION 1: Except for a retired annuitant who is not reinstated to the retirement system, any short-term or substitute employee who works for 30 or more days within a year of his/her employment shall be entitled to a minimum of one hour of paid sick leave for every 30 hours worked. Accrued paid sick days shall carry over to the following year of employment, up to a maximum of 48 hours. (Labor Code 246)

OPTION 2: Except for a retired annuitant who is not reinstated to the retirement system, any short-term or substitute employee who works for 30 or more days within a year of his/her employment shall accrue, on a regular basis, paid sick leave of up to 24 hours by the 120th calendar day of his/her employment or each calendar year or 12-month period. Accrued paid sick days shall carry over to the following year of employment, up to a maximum of 48 hours. (Labor Code 246)

OPTION 3: Except for a retired annuitant who is not reinstated to the retirement system, any short-term or substitute employee who works for 30 or more days within a year of his/her employment shall be credited with 24 hours of paid sick leave for that year. Unused sick leave shall not carry over to the following year of employment. (Labor Code 246)

Note: The following paragraph applies to all the above options.

Any short-term or substitute employee may begin to use accrued paid sick days on the 90th day of his/her employment, after which he/she may use the sick days as they are accrued. (Labor Code 246)

Note: The following paragraph applies to all of the above options and reflects the intent of the Healthy Workplaces, Healthy Families Act to enable California workers to address their own and their family's health needs and to provide them with economic security when they need to take time off work for reasons of domestic violence, sexual assault, or stalking. The following paragraph may be revised to include additional reasons for which short-term or substitute employees may use sick leave, pursuant to district policy or practice. Pursuant to Labor Code 247.5, a district is not required to inquire into the purposes for which an employee uses paid leave.

A short-term or substitute employee may use accrued sick leave for absences due to: (Labor Code 246.5)

1. His/her own need or the need of a family member, as defined in Labor Code 245.5, for the diagnosis, care, or treatment of an existing health condition or for preventive care
2. Need of the employee to obtain or seek any relief or medical attention specified in Labor Code 230(c) and 230.1(a) for the health, safety, or welfare of the employee, or his/her child, when the employee has been a victim of domestic violence, sexual assault, or stalking

Healthy Workplaces, Healthy Families Act Requirements

Note: Pursuant to Labor Code 245-249, all employers, including those that provide paid time off to their employees under existing policy or other law, must comply with the requirements specified in the following section. Pursuant to Labor Code 248.5, noncompliance with the Healthy Workplaces, Healthy Families Act could result in enforcement action against the employer, including the imposition of civil and monetary penalties. Any district with questions regarding the applicability of this new law should consult its legal counsel.

No employee, including a short-term or substitute employee, shall be denied the right to use accrued sick days and the district shall not in any manner discriminate or retaliate against an employee for using or attempting to use sick leave, filing a complaint with the Labor Commissioner, or alleging district violation of Labor Code 245-249.

To ensure the district's compliance with Labor Code 245-249, the Superintendent or designee shall:

1. At a conspicuous location in each workplace, display a poster on paid sick leave that includes the following information:
 - a. That an employee is entitled to accrue, request, and use paid sick days
 - b. The amount of sick days provided by Labor Code 245-249
 - c. The terms of use of paid sick days
 - d. That discrimination or retaliation against an employee for requesting and/or using sick leave is prohibited by law and that an employee has the right to file a complaint with the Labor Commissioner if the district discriminates or retaliates against him/her
2. Provide at least 24 hours or three days of paid sick leave to each eligible employee to use per year and allow eligible employees to use accrued sick leave upon reasonable request
3. Provide eligible employees written notice, on their pay stub or other document issued with their pay check, of the amount of paid sick leave they have available
(cf. 4112.9/4212.9/4312.9 - Employee Notifications)
4. Keep a record documenting the hours worked and paid sick days accrued and used by each eligible employee for three years

Legal Reference:

EDUCATION CODE

45103 Substitute employees

45190 Leaves of absence and vacations

45191 Leaves of absence for illness and injury

45191.5 Leave for military service connected disability

45193 Leave of absence for pregnancy (re use of sick leave under certain circumstances)

45195 Additional leave for nonindustrial accident or illness; reemployment preference

45196 Salary; deductions during sick leave

45196.1 Differential pay during parental leave up to 12 weeks after sick leave is exhausted

45202 Transfer of accumulated sick leave and other benefits

GOVERNMENT CODE

12945.1-12945.2 California Family Rights Act

12945.6 Parental leave

LABOR CODE

230 Jury duty; legal actions by domestic violence, sexual assault and stalking victims, right to time off

230.1 Employers with 25 or more employees; domestic violence, sexual assault and stalking victims, right to time off

233 Illness of child, parent, spouse or domestic partner

245-249 Healthy Workplaces, Healthy Families Act of 2014

UNITED STATES CODE, TITLE 29

2601-2654 Family and Medical Leave Act of 1993, as amended

UNITED STATES CODE, TITLE 42

2000ff-2000ff-11 Genetic Information Nondiscrimination Act of 2008

CODE OF FEDERAL REGULATIONS, TITLE 29

825.100-825.800 Family and Medical Leave Act of 1993

1635.1-1635.12 Genetic Information Nondiscrimination Act of 2008

COURT DECISIONS

California School Employees Association v. Colton Joint Unified School District, (2009) 170 Cal.App.4th 957

California School Employees Association v. Tustin Unified School District, (2007) 148 Cal.App.4th 510

ATTORNEY GENERAL OPINIONS

53 Ops.Cal.Atty.Gen., 111 (1970)

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