

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

September 11, 2018

6:00pm Regular Session

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

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

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

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

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

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

A. CALL TO ORDER

*Please be advised that this meeting will be recorded.*

B. ROLL CALL

C. FLAG SALUTE

D. APPROVAL OF AGENDA

E. INFORMATION/DISCUSSION ITEMS

1. Superintendent's Report

- a. SELPA Update
- b. Crisis Prevention Institute Training
- c. Report out on LCAP modifications
- d. Gina Troupe letter of resignation: WorkAbility Aide
- e. Instructional Aide recruitment, 3.75 hours daily, Loyalton High
- f. Update on Paving Project

2. Business Report

- a. Account Object Summary-Balance from 07/01/2018 to 08/31/2018\*\*

3. Board Member Reports (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 August 14, 2018\*\*
2. Approval of Board Report-Checks Dated 08/01/2018 through 08/31/2018\*\*

G. ACTION ITEMS

1. New Business

- a. Review and Award bid for Concrete Sidewalk Project at LES\*\*

- b. Adoption of Resolution 19-002C, Adopting the Gann Limit\*\*  
ROLL CALL VOTE
- c. Adoption of Unaudited Actuals for Fiscal Year End June 30, 2018\*\*
- d. Appointment of members of the Student Attendance Review Board as follows:
  - 1. Tim Standley, Sierra County Sheriff
  - 2. Jeff Bosworth, Sierra County Chief Probation Officer
  - 3. Chuck Henson, Sierra County Deputy Probation Officer, Alternate for Jeff Bosworth
  - 4. Sofia Gonzales, Sierra County Probation Officer
  - 5. J. Lon Cooper, Sierra County Public Defender
  - 6. Larry Allen, Sierra County District Attorney
  - 7. Jamie Shiltz, Sierra County Child Protective Services
  - 8. Laurie Marsh, Sierra County Behavioral Health,
  - 9. Laurie Marsh, Interim Student/Parent Navigator
  - 10. Andy Genasci, Parent Representative(Ed Code 48321 (a) (4) The school district representatives on the county school attendance review board shall be nominated by the governing boards of school districts and shall be appointed by the county superintendent of schools. All other persons and group representatives shall be appointed by the county board of education.)

#### BOARD POLICIES AND ADMINISTRATIVE REGULATIONS

- e. Board Policy *AND* Administrative Regulation, Use of School Facilities, *revisions\*\**
- f. Board Policy 1400, Relations Between Other Governmental Agencies and the Schools, *revisions\*\**
- g. DELETE Board Policy 1020, Youth Services, *key concepts moved to BP 1400*
- h. Board Policy 2210, Administrative Discretion Regarding Board Policy, *revisions\*\**
- i. Board Policy 5112.5, Open/Closed Campus, *revisions\*\**
- j. DELETE Administrative Regulation 5112.5, Open/Closed Campus, *key concepts moved to BP 5112.5*
- k. Board Policy *AND* Administrative Regulation 5145.13, Response to Immigration Enforcement, *new\*\**
- l. Board Policy *AND* Administrative Regulation 5145.3, Nondiscrimination/Harassment, *revisions\*\**
- m. Board Policy 5145.9, Hate-Motivated Behavior, *revisions\*\**
- n. Board Policy 6146.1, High School Graduation Requirements, *revisions\*\** (Jones)

#### H. ADVANCED PLANNING

- 1. Next Regular Board Meeting will be held on October 9, 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



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

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

Balances through June						Fiscal Year 2018/19
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 01 - Gen Fund</b>						
1100	Teachers Salaries	230,761.00	230,761.00	247,587.00	87,340.00	104,166.00-
1120	Certificated Substitutes	75,787.00	75,787.00			75,787.00
1200	Certificated Pupil Support Ser	43,846.00	43,846.00	36,538.30	7,307.66	.04
1300	Certificated Supervisor Admini	199,167.00	199,167.00	200,011.20	40,002.24	40,846.44-
1310	Teacher in Charge	10,000.00	10,000.00			10,000.00
	<b>Total for Object 1000</b>	<b>559,561.00</b>	<b>559,561.00</b>	<b>484,136.50</b>	<b>134,649.90</b>	<b>59,225.40-</b>
2100	Instructional Aides' Salaries	120,916.00	120,916.00	112,955.22	975.60	6,985.18
2115	Classified Extra Duty	588.00	588.00			588.00
2120	Classified Substitutes	8,000.00	8,000.00			8,000.00
2200	Classified Support Salaries	28,844.00	28,844.00	10,592.55	880.10	17,371.35
2215	Classified Support Extra Duty				771.78	771.78-
2300	Classified Supervisors' Admini	95,174.00	95,174.00	78,560.00	15,802.00	812.00
2400	Clerical Technical Office Staf	144,227.00	144,227.00	119,756.62	21,470.00	3,000.38
2420	Clerical Substitute	250.00	250.00			250.00
2900	Other Classified Salaries	16,448.00	16,448.00			16,448.00
	<b>Total for Object 2000</b>	<b>414,447.00</b>	<b>414,447.00</b>	<b>321,864.39</b>	<b>39,899.48</b>	<b>52,683.13</b>
3101	STRS Certificated Positions	114,331.00	114,331.00	78,084.80	7,936.49	28,309.71
3102	STRS Classified Positions	749.00	749.00	749.20		.20-
3202	PERS Classified Positions	73,152.00	73,152.00	59,996.50	8,343.47	4,812.03
3301	OASDI Certificated Positions	155.00	155.00			155.00
3302	OASDI Classified Positions	23,803.00	23,803.00	18,121.47	2,436.66	3,244.87
3311	Medicare Certificated Position	7,488.00	7,488.00	6,620.30	1,903.59	1,035.89-
3312	Medicare Classified Positions	5,884.00	5,884.00	4,552.89	570.76	760.35
3401	Health & Welfare Benefits Cert	111,502.00	111,502.00	102,599.30	8,898.70	4.00
3402	Health & Welfare Benefits Clas	124,277.00	124,277.00	104,602.70	13,905.90	5,768.40
3501	SUI Certificated	277.00	277.00	242.10	67.33	32.43-
3502	SUI Classified	209.00	209.00	161.09	19.92	27.99
3601	Workers' Compensation Certific	19,974.00	19,974.00	15,284.50	1,549.35	3,140.15
3602	Workers' Compensation Classifi	15,100.00	15,100.00	10,511.51	1,317.66	3,270.83
	<b>Total for Object 3000</b>	<b>496,901.00</b>	<b>496,901.00</b>	<b>401,526.36</b>	<b>46,949.83</b>	<b>48,424.81</b>
4100	Approved Textbooks Core Curric	672.00	672.00			672.00
4200	Library and Reference Material	1,000.00	1,000.00			1,000.00
4300	Materials and Supplies	45,158.00	45,158.00	6,161.79	24.18	38,972.03
4320	Custodial Grounds Supplies	600.00	600.00			600.00
4330	Office Supplies	1,000.00	1,000.00	180.00	39.23	780.77

Balances through June						Fiscal Year 2018/19
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 01 - Gen Fund (continued)</b>						
4350	Vehicle Upkeep	5,500.00	5,500.00	1,700.00		3,800.00
4400	Noncapitalized Equipment	23,311.00	23,311.00	1,026.86		22,284.14
	<b>Total for Object 4000</b>	<b>77,241.00</b>	<b>77,241.00</b>	<b>9,068.65</b>	<b>63.41</b>	<b>68,108.94</b>
5100	Subagreements for Services	43,000.00	43,000.00	34,220.00		8,780.00
5200	Travel and Conference	44,755.00	44,755.00	11,552.81	1,166.26	32,035.93
5300	Dues and Membership	19,631.00	19,631.00	854.00	10,382.00	8,395.00
5400	Insurance	9,600.00	9,600.00		9,434.00	166.00
5500	Operation Housekeeping Service	9,200.00	9,200.00	4,942.07	57.93	4,200.00
5600	Rentals, Leases, Repairs, Nonc	3,100.00	3,100.00	698.46	56.32	2,345.22
5801	Legal Services	20,500.00	20,500.00	6,000.00		14,500.00
5803	Legal Publications	500.00	500.00			500.00
5805	Personnel Expense	793.00	793.00	200.00		593.00
5806	Negotiations	1,000.00	1,000.00			1,000.00
5808	Other Services & Fees	1,500.00	1,500.00	1,291.84	208.16	.00
5810	Contracted Services	456,009.00	456,009.00	313,595.22	24,750.50	117,663.28
5899	SPJUSD to Reimburse			5,215.30	25,006.40	30,221.70-
5900	Communications	5,200.00	5,200.00	7,358.40	1,471.68	3,630.08-
	<b>Total for Object 5000</b>	<b>614,788.00</b>	<b>614,788.00</b>	<b>385,928.10</b>	<b>72,533.25</b>	<b>156,326.65</b>
6170	LAND IMPROVEMENTS	290,000.00	290,000.00	198,814.00	40,500.00	50,686.00
6200	Building and Improvement of Bu	3,000.00	3,000.00			3,000.00
6400	Equipment	20,000.00	20,000.00			20,000.00
	<b>Total for Object 6000</b>	<b>313,000.00</b>	<b>313,000.00</b>	<b>198,814.00</b>	<b>40,500.00</b>	<b>73,686.00</b>
7141	Tuition, excess cost etc betwe	24,428.00	24,428.00			24,428.00
7310	Direct Support/Indirect Costs					.00
	<b>Total for Object 7000</b>	<b>24,428.00</b>	<b>24,428.00</b>	<b>.00</b>	<b>.00</b>	<b>24,428.00</b>
	<b>Total for Fund 01 and Expense accounts</b>	<b>2,500,366.00</b>	<b>2,500,366.00</b>	<b>1,801,338.00</b>	<b>334,595.87</b>	<b>364,432.13</b>
<b>Fund 16 - FOREST RES</b>						
7619	Other Authorized Interfund Tra	52,121.00	52,121.00			52,121.00
	<b>Total for Fund 16, Expense accounts and Object 7000</b>	<b>52,121.00</b>	<b>52,121.00</b>	<b>.00</b>	<b>.00</b>	<b>52,121.00</b>
	<b>Total for Org 001 - Sierra County Office of Education</b>	<b>2,552,487.00</b>	<b>2,552,487.00</b>	<b>1,801,338.00</b>	<b>334,595.87</b>	<b>416,553.13</b>

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

August 14, 2018

Downieville School, 130 School St, Downieville CA 95936

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

5:30pm Closed Session

6:00pm Regular Session

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A. CALL TO ORDER

President PATTY HALL called the meeting to order at 5:30pm.

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  
Motion passed 5/0

D. PUBLIC COMMENT FOR CLOSED SESSION

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

E. CLOSED SESSION

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

MOORE/WRIGHT  
Motion passed 5/0

1. Government Code 54956.9  
CONFERENCE WITH LEGAL COUNSEL--ANTICIPATED LITIGATION  
Significant exposure to litigation pursuant to paragraph (2) or (3) of subdivision (d) of  
Section 54956.9: 2 cases
  - a. Case # 11153
  - b. Case # 11138

F. RETURN TO OPEN SESSION at 6:04pm and ADJOURN FOR BREAK

G. 6:19PM – RECONVENE

H. FLAG SALUTE

I. REPORT OUT FROM CLOSED SESSION

1. Case # 11153 – action taken to deny claim
2. Case # 11138 – no action taken

*\*\*Closed Session Reporting Form attached*

## J. INFORMATION/DISCUSSION ITEMS

1. Superintendent's Report
  - a. SELPA Report – Heidi Bethke off to a great start as new director! Special Ed department fully staffed for this school year.
  - b. 2018-2019 Certificated Substitute List
  - c. Foster Youth Update – Grant funding denied for 2018-19 due to lack of numbers
  - d. Update on Asphalt and Concrete Project at LHS and LES – Project finished and parking lots look great. We will talk about deferred maintenance planning for the future during District meeting.
2. Business Report
  - a. Account Object Summary-Balance from 07/01/18 to 07/31/2018
3. Board Members' Report
  - a. MOORE: Received call from the city for lead and copper water testing required at LHS.
4. Public Comment
  - a. Current location – none
  - b. Videoconference location – none

## K. CONSENT CALENDAR

1. Approval of minutes for the Regular Board Meeting held July 10, 2018
2. Approval of Board Report-Checks Dated 07/01/2018 through 07/31/2018
3. Approval of Contract 2019-09C with Lassen County Office of Education to purchase Adapted Physical Education services August 15, 2018 through June 10, 2019

WRIGHT/GANT

Motion passed 5/0

## L. ACTION ITEMS

1. New Business
  - a. Public Hearing—to announce the adopting of the Declaration of Need for Fully Qualified Educators for the 2018-2019 school year  
Opened at 6:29pm. Closed at 6:30pm with no comment.
  - b. Approval of Declaration of Need for Fully Qualified Educators for the 2018-2019 School Year *A diligent search to recruit fully prepared teacher(s) was made and an insufficient number of certificated persons met the Sierra County Office of Education's employment criteria for the position(s)*  
MOORE/DRYDEN  
Motion passed 5/0
  - c. Approval of the CBEST Waiver for Substitute Teachers *(The Sierra COE has been unable to recruit enough day-to-day substitute teachers who have not had an opportunity to take and pass all sections of the California Basic Educational Skills Test. The SCOE anticipates employing no greater than three (3) day-to-day substitutes on variable term CBEST waiver for the 2018-2019 school year)*  
DRYDEN/GANT  
Motion passed 5/0
  - d. Biennial Review of Conflict of Interest Code  
No changes.

BOARD POLICIES AND ADMINISTRATIVE REGULATIONS

WRIGHT motioned to approve items e-l as presented and discussed including BP 5111.1 remaining with Option 2. Second by MOORE.

Motion passed 5/0

- e. Board Policy *AND* Administrative Regulation 4158/4258/4358, Employee Security, *revisions*
- f. Board Policy *AND* Administrative Regulation 5111, Admission, *revisions*
- g. Board Policy *AND* Administrative Regulation 5111.1, District Residency, *revisions* – Option 2 chosen for BP 5111.1
- h. Board Policy *AND* Administrative Regulation 5125, Student Records, *revisions*
- i. Board Policy *AND* Administrative Regulation 5125.1, Release of Directory Information, *revisions*
- j. Board Policy 5131.2, Bullying, *revisions*
- k. Board Policy 0415, Equity, *new*
- l. Board Bylaw 9310, Board Policies, *revisions*

M. ADVANCED PLANNING

- 1. Next Regular Board Meeting will be held on September 11, 2018 at Sierra County Office of Education, 109 Beckwith Rd., 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. SELPA Report from Dr. Grant on County Programs
  - b. Closed Session Items if there are updates on the cases discussed this month

N. ADJOURN at 6:36pm

MOORE/WRIGHT  
Motion passed 5/0

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Sharon Dryden, Clerk

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Dr. Merrill M. Grant, Superintendent

Checks Dated 08/01/2018 through 08/31/2018

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00014991	08/01/2018	THE OMNI GROUP	76-9575	TSA DED		330.00
00014992	08/01/2018	THE OMNI GROUP	76-9575	TSA DED		500.00
00014993	08/10/2018	CIT	01-5900	PHONE SYSTEM/MAINTENANCE		735.84
00014994	08/10/2018	BWD CONSTRUCTION	01-6170	SITE CONCRETE	40,500.00	
			01-9515	SITE CONCRETE	2,025.00-	38,475.00
00014995	08/10/2018	CCSESA	01-5300	BASC STEERING COMMITTEE	900.00	
				PASSCO DUES	700.00	
				TTSC MEMBERSHIP DUES	400.00	2,000.00
00014996	08/10/2018	CCSESA TREASURER c/o SCHOOL SERVICES OF CA	01-5300	EMCN COALITION		105.00
00014997	08/10/2018	ERIN FOLCHI	01-5200	PER DIEM		36.00
00014998	08/10/2018	MERRILL GRANT	01-5200	CCSESA TRAVEL		1,020.57
00014999	08/10/2018	HUMBOLDT COUNTY OFFICE OF ED ATTN: ACCOUNTS RECEIVABLE	01-5810	WORKABILITY PASSWORD		125.00
00015000	08/10/2018	LIBERTY UTILITIES CPEC	01-5500	ELECTRICAL SERVICE		57.93
00015001	08/10/2018	OFFICE DEPOT	01-4330	OFFICE SUPPLIES	39.23	
			01-5899	OFFICE SUPPLIES	117.68	156.91
00015002	08/10/2018	PITNEY BOWES, INC.	01-5600	POSTAGE MACHINE LEASE	23.50	
			01-5899	POSTAGE MACHINE LEASE	70.52	94.02
00015003	08/10/2018	SIERRA COUNTY OFFICE OF EDUCATION	01-5808	BANK SERVICE FEES		208.16
00015004	08/10/2018	TRI COUNTY SCHOOLS INSURANCE GROUP	01-9535	AUG 18 HEALTH INSURANCE	2,914.00	
			76-9576	AUG 18 HEALTH INSURANCE	18,963.90	21,877.90
00015005	08/10/2018	U.S. BANK	01-5200	SUPT. TRAVEL EXPENSES	89.25	
			01-5899	ADMIN MEETING	99.83	
				SUPT. TRAVEL EXPENSES	505.75	
			01-9500	SUPT. TRAVEL EXPENSES	200.15	894.98
00015006	08/10/2018	VOYAGER	01-5899	FUEL EXPENSE		28.08
<b>Total Number of Checks</b>					<b>16</b>	<b>66,645.39</b>

Fund Summary


Fund	Description	Check Count	Expensed Amount
01	County School Service Fund	14	46,851.49
76	Payroll Clearing	3	19,793.90
Total Number of Checks		<b>16</b>	66,645.39
Less Unpaid Sales Tax Liability			.00
<b>Net (Check Amount)</b>			<b>66,645.39</b>

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

ESCAPE ONLINE



Sierra Plumas Joint Unified School District  
Facilities Maintenance Project  
Bid Pack SP2018.6.7.4 Site Concrete

District Witness  


Bid Summary  
4:00 PM, Thursday, August 30, 2018

Bidder: BWD General Engineering Bid Price: \$49,000

Bidder: \_\_\_\_\_ Bid Price: \_\_\_\_\_

Bidder: \_\_\_\_\_ Bid Price: \_\_\_\_\_

Bidder: \_\_\_\_\_ Bid Price: \_\_\_\_\_

Bidder: \_\_\_\_\_ Bid Price: \_\_\_\_\_

Bidder: \_\_\_\_\_ Bid Price: \_\_\_\_\_

Bidder: \_\_\_\_\_ Bid Price: \_\_\_\_\_

Bidder: \_\_\_\_\_ Bid Price: \_\_\_\_\_

Bidder: \_\_\_\_\_ Bid Price: \_\_\_\_\_

**Sierra Plumas Joint Unified School District**  
**Facilities Maintenance Projects**  
**Bid Package SP2018.6.7.4 Site Concrete**  
**Bid Document Check List**  
**4:00 PM, Thursday, August 30, 2018**

Bid Document Checklist for the Facilities Maintenance Project at Loyalton Elementary School  
Bid Package SP2018.6.7.4 Site Concrete

Bidder: BWD General Engineering

1. Project Bid Identification (on submitted pkg): Name   
Address  Project Title   
If mailed, marked "Bid Enclosed" \_\_\_\_\_
2. Base Bid: Numerical 49,000 Written
3. Additive Bid Item #1:  
Numerical \_\_\_\_\_ Written n/a
4. Additive Bid Item #2:  
Numerical \_\_\_\_\_ Written n/a
5. Acknowledgement of Addenda #1: \_\_\_\_\_ #2: \_\_\_\_\_ #3: n/a
6. Bid Security: \_\_\_\_\_
  - A. Cash: \_\_\_\_\_
  - B. Cashier's Check No: \_\_\_\_\_
  - C. Certified Check No: \_\_\_\_\_
  - D. Bid Bond:  District as beneficiary  Valid for Project
7. Signature on Bid: 
  - A. Individual: Name: \_\_\_\_\_ Address: \_\_\_\_\_
  - B. Firm or Partnership: Name: \_\_\_\_\_ Address: \_\_\_\_\_
  - C. Corporation: Name:  Address:  Corporation Rep:  Corporate Title:
8. Cost Breakdown/Sched of Values:
9. Schedule:
10. Contractor's Lic #: 1019890
11. Project Warranty:
12. Subcontractor List:
13. Non-Collusion Affidavit:

**BID FORM AND PROPOSAL**

To: Board of Trustees of the Sierra-Plumas Joint Unified School District ("District")

From: **BWD CONSTRUCTION INC, DBA BWD GENERAL ENGINEERING**  
(Insert Proper Name of Bidder) **CONTRACTORS**

The undersigned declares that the Contract Documents including, without limitation, the Notice to Contractors Calling for Bids and the Information for Bidders have been read and agrees and proposes to furnish all necessary labor, materials, and equipment to perform and furnish all work in accordance with the terms and conditions of the Contract Documents, including, without limitation, the Drawings and Specifications of the **Sierra-Plumas Joint Unified School District (SPJUSD) Facilities Maintenance Projects - Bid Package SP2018.6.7.4 - Site Concrete** ("Project" or "Contract") and will accept in full payment for that Work the following total lump sum amount, all taxes included:

**BASE BID:** All labor, material, services and equipment necessary to perform and furnish all work in accordance with the terms and conditions of the Contract Documents with the exception of additive and/or deductive bid items listed below

Dollars (words) FORTY-NINE THOUSAND DOLLARS AND  $\frac{0}{100}$

\$ (figures) 49,000<sup>00</sup>

1. **Schedule of Values.** The Bidder's Base Bid shall include the following unit prices, which the Bidder must provide, and the District may, at its discretion, utilize in valuing additive and/or deductive change orders:

**Contractor shall provide a unit-cost breakdown no less than: 1. Spreadsheet showing breakdown of unit-costs. 2. Unit-cost breakdown with columns titled.**

**The breakdown shall also be submitted to the District's Construction Manager in electronic format (live and editable Excel) upon request.** (Failure to submit the bid without this Schedule of Values may constitute disqualification of the bid).

2. **Project Schedule.** The Bidder's Base Bid shall include the following Project Schedule: It is anticipated that construction will start on or about **September 12, 2018**. The Work must be completed no later than **September 25, 2018**. Contractor shall provide a Schedule incorporating these dates. This schedule shall not have any task durations exceeding 3 days. See the Agreement herein for additional details. Failure to submit the bid without this schedule may constitute disqualification of the bid):
3. The undersigned has reviewed the Work outlined in the Contract Documents and fully understands the Scope of Work required in this Proposal, understands the construction and project management function(s) described in the Contract Documents, and that each Bidder who is awarded a Contract shall be in fact a prime contractor, not a subcontractor, to the District, and agrees that its Proposal, if accepted by the District, will be the basis for the Bidder to enter into a Contract with the District in accordance with the intent of the Contract Documents.

4. The undersigned has notified the District in writing of any discrepancies or omissions or of any doubt, questions, or ambiguities about the meaning of any of the Contract Documents, and has contacted the District before the bid opening date to verify the issuance of any clarifying Addenda.
5. The undersigned agrees to commence work under this Contract on the date established in the Contract Documents and to complete all work within the time specified in the Contract Documents.
6. The liquidated damages clause of the General Conditions and Special Conditions is hereby acknowledged.
7. It is understood that the District reserves the right to reject this bid and that the bid shall remain open to acceptance and is irrevocable for a period of sixty (60) days.
8. The following documents are attached hereto:

Bid Bond on the District's form or other security  
Designated Subcontractors List  
Non-Collusion Affidavit  
Project Warranty

9. Receipt and acceptance of the following Addenda is hereby acknowledged: NONE

Addendum No. 1 \_\_\_\_\_ Dated: \_\_\_\_\_

Addendum No. 2 \_\_\_\_\_ Dated: \_\_\_\_\_

Addendum No. 3 \_\_\_\_\_ Dated: \_\_\_\_\_

10. The Bidder represents that it is competent, knowledgeable, and has special skills with respect to the nature, extent, and inherent conditions of the Work to be performed.
11. Bidder expressly acknowledges that it is aware that if a false claim is knowingly submitted (as the terms "claim" and "knowingly" are defined in the California False Claims Act, Gov. Code § 12650 et seq.), the District will be entitled to civil remedies set forth in the California False Claim Act. It may also be considered fraud and the Contractor may be subject to criminal prosecution.
12. The undersigned Bidder certifies that it is, at the time of bidding, and shall be throughout the period of the contract, licensed by the State of California to do the type of work required under the terms of the Contract Documents. Bidder further certifies that it is regularly engaged in the general class and type of work called for in the Contract Documents.

Furthermore, Bidder hereby certifies to the District that all representations, certifications, and statements made by Bidder, as set forth in this bid form, are true and correct and are made under penalty of perjury.

Dated this 30 day of AUGUST, 2018

Name of Bidder BWD CONSTRUCTION INC., DBA, BWD GENERAL ENGINEERING CONTRACTORS

Type of Organization CORPORATION

Signature Bernard Drennon

Signed by BERNARD DRENNON

Title of Signer SECRETARY

Address of Bidder PO BOX 1948, LINCOLN, CA 95648

Bidder's Taxpayer Identification No. 81-7831114

Telephone Number (916) 765-2867

Fax Number NONE

E-mail REN@BWA.CONSTRUCTION Website NONE

Contractor's License/Certificates No(s):

No.: 1019890 Class: A Expiration Date: 10/31/18

No.: \_\_\_\_\_ Class: \_\_\_\_\_ Expiration Date: \_\_\_\_\_

No.: \_\_\_\_\_ Class: \_\_\_\_\_ Expiration Date: \_\_\_\_\_

If Bidder is a corporation, affix corporate seal.

Name of Corporation: BWA CONSTRUCTION INC., DBA BWA GENERAL ENGINEERING CONTRACTORS

President: ALISHA DRENNON

Secretary: BERNARD DRENNON

Treasurer: BERNARD DRENNON

Manager: BERNARD DRENNON

### DESIGNATED SUBCONTRACTORS LIST

In compliance with the "Subletting and Subcontracting Fair Practices Act," Sections 4100 through 4114 of the California Public Contract Code, and any amendments thereto, each Bidder shall provide the information requested below for each subcontractor who will perform work, labor or render service to Bidder in or about the construction of the Work in an amount in excess of one-half of one percent (greater than 0.5 %) of the Bidder's Total Bid Price and shall further set forth the portion of the Work which will be done by each subcontractor. Bidder shall list only one subcontractor for any one portion of the Work.

If the Bidder fails to specify a subcontractor for any portion of the Work to be performed under the Contract, it shall be deemed to have agreed to perform such portion itself, and shall not be permitted to subcontract that portion of the Work except under the conditions hereinafter set forth below.

Subletting or subcontracting of any portion of the Work in excess of one half of one percent (greater than 0.5%) of the Total Bid Price for which no subcontractor was designated in the original bid shall only be permitted in cases of public emergency or necessity, and then only after District approval.

<u>Name and Location of Subcontractor</u>	<u>Description of Work to be Subcontracted</u>
Name: _____ Address: _____ Ph: _____ Fax: _____ License No. _____	_____ _____ _____ _____

<u>Name and Location of Subcontractor</u>	<u>Description of Work to be Subcontracted</u>
Name: _____ Address: _____ Ph: _____ Fax: _____ License No. _____	_____ _____ _____ _____

<u>Name and Location of Subcontractor</u>	<u>Description of Work to be Subcontracted</u>
Name: _____ Address: _____ Ph: _____ Fax: _____ License No. _____	_____ _____ _____ _____

<u>Name and Location of Subcontractor</u>	<u>Description of Work to be Subcontracted</u>
Name: _____ Address: _____ Ph: _____ Fax: _____ License No. _____	_____ _____ _____ _____

Name and Location  
of Subcontractor

Description of Work  
to be Subcontracted

Name: \_\_\_\_\_

\_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

Ph: \_\_\_\_\_ Fax: \_\_\_\_\_ License No. \_\_\_\_\_

~~~~~  
Name and Location  
of Subcontractor

Description of Work  
to be Subcontracted

Name: \_\_\_\_\_

\_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

Ph: \_\_\_\_\_ Fax: \_\_\_\_\_ License No. \_\_\_\_\_

~~~~~  
Name and Location  
of Subcontractor

Description of Work  
to be Subcontracted

Name: \_\_\_\_\_

\_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

Ph: \_\_\_\_\_ Fax: \_\_\_\_\_ License No. \_\_\_\_\_

~~~~~  
Name and Location  
of Subcontractor

Description of Work  
to be Subcontracted

Name: \_\_\_\_\_

\_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

Ph: \_\_\_\_\_ Fax: \_\_\_\_\_ License No. \_\_\_\_\_

~~~~~  
Name and Location  
of Subcontractor

Description of Work  
to be Subcontracted

Name: \_\_\_\_\_

\_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

Ph: \_\_\_\_\_ Fax: \_\_\_\_\_ License No. \_\_\_\_\_

### NON-COLLUSION AFFIDAVIT

In accordance with Public Contract Code Section 7106, the undersigned declares that he or she holds the position listed below with the bidder, the party making the foregoing bid, that the bid is not made in the interest of, or on behalf of, any undisclosed person, partnership, company, association, organization, or corporation; that the bid is genuine and not collusive or sham; that the bidder has not directly or indirectly induced or solicited any other bidder to put in a false or sham bid, and has not directly or indirectly colluded, conspired, connived, or agreed with any bidder or anyone else to put in a sham bid, or that anyone shall refrain from bidding; that the bidder has not in any manner, directly or indirectly, sought by agreement, communication, or conference with anyone to fix the bid price of the bidder or any other bidder, or to fix any overhead, profit, or cost element of the bid price, or of that of any other bidder, or to secure any advantage against the public body awarding the contract of anyone interested in the proposed contract; that all statements contained in the bid are true; and, further, that the bidder has not, directly or indirectly, submitted his or her bid price or any breakdown thereof, or the contents thereof, or divulged information or data relative thereto, or paid, and will not pay, any fee to any corporation, partnership, company association, organization, bid depository, or to any member or agent thereof to effectuate a collusive or sham bid, and has not paid, and will not pay, any person or entity for such purpose.

Any person executing this declaration on behalf of a bidder that is a corporation, partnership, joint venture, limited liability company, limited liability partnership, or any other entity, hereby represents that he or she has full power to execute, and does execute, this declaration on behalf of the bidder.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.



Signature

BERNARD DRENNON

Typed or Printed Name

SECRETARY

Title

RWD CONSTRUCTION INC, DBA RWD GENERAL ENGINEERING CONTRACTORS

Bidder

Subscribed and sworn before me  
This 28 day of August, 2018

[Seal]



Notary Public in and for  
the State of California





**PROJECT WARRANTY**

We, the undersigned, do hereby warrant and guarantee all products and services described within which we have provided for:

**Sierra-Plumas Joint Unified School District (SPJUSD) Facilities Maintenance  
Projects - Bid Package SP2018.6.7.4 - Site Concrete**

are in accordance with the Contract Documents and that all such Work as installed will fulfill or exceed all minimum warranty requirements. We agree to repair or replace Work installed by us, together with any adjacent Work which is displaced or damaged by so doing, that proves to be defective in workmanship, material, or function at no expense to the Owner, Sierra-Plumas Joint Unified School District, for a period of one (1) year.

In the event of our failure to comply with the above-mentioned conditions within ten (10) business days, after notification in writing, we, the undersigned, all collectively and separately, hereby authorize the Owner to have said defective Work, repaired or replaced to be made good, and agree to pay to the Owner upon demand all moneys that the Owner may expend in making good said defective Work, including all collection costs and reasonable attorneys' fees.

Company Name: RWD GENERAL ENGINEERING CONTRACTORS

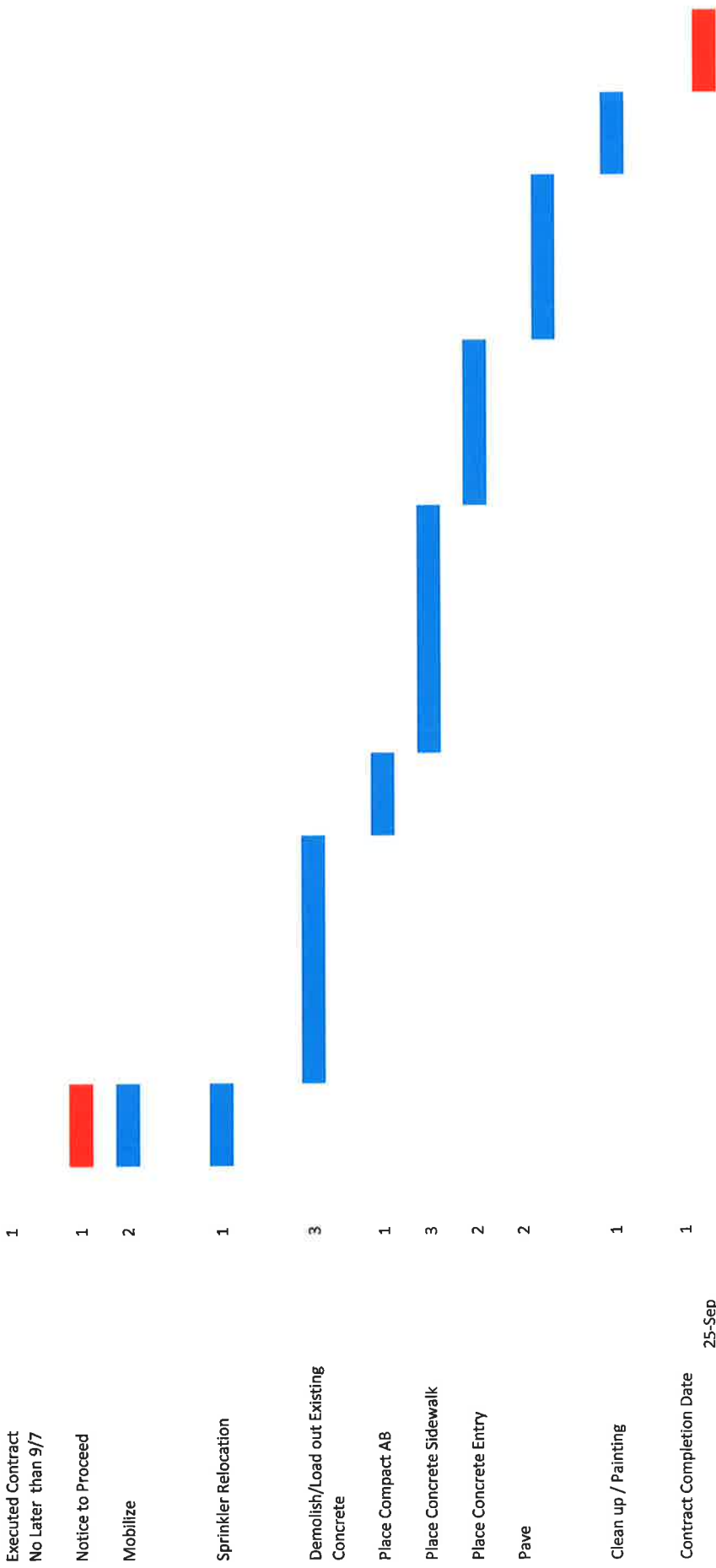
Signed:   
(Contractor's signature)

Name: BERNARD DRENNON  
(printed)

Date: 8/30/18



ACTIVITY	DURATION	September													
		12	13	14	15	16	17	18	19	20	21	22	23	24	25



**BID BOND**

WHEREAS, BWD Construction, Inc. dba  
BWD General Engineering Contractors, as Principal, and  
Travelers Casualty and Surety Company of America, as Surety, a corporation organized and existing under and  
by virtue of the laws of the State of Connecticut and authorized to do business as  
a surety in the State of California, are held and firmly bound unto the Sierra-Plumas Joint Unified School  
District ("District"), as Obligee, in the sum of Ten Percent of the Total Bid Amount  
DOLLARS (\$ 10%), being not less than ten percent (10%) of the Total Bid Price;  
for the payment of which sum will and truly to be made, we bind ourselves, our heirs, executors,  
administrators, successors, and assigns, jointly and severally, firmly by these presents.

WHEREAS, said Principal has submitted a bid to the District to perform all Work required for the  
**Sierra-Plumas Joint Unified School District (SPJUSD) Facilities Maintenance Projects - Bid  
Package SP2018.6.7.4 - Site Concrete** as set forth in the Notice to Contractors Calling for Bids and  
accompanying Contract Documents.

NOW, THEREFORE, if said Principal is awarded a Contract for the Work by the District and,  
within the time and in the manner required by the above-referenced Contract Documents, enters into  
the written form of Contract bound with said Contract Documents, furnishes the required bonds (one to  
guarantee faithful performance and the other to guarantee payment for labor and materials), furnishes  
the required insurance certificates and endorsements, and furnishes any other certifications as may be  
required by the Contract, then this obligation shall be null and void; otherwise it shall remain in full force  
and effect.


Surety, for value received, hereby stipulates and agrees that no change, extension of time, alteration or  
addition to the terms of the Contract or the notice inviting bids, or to the work to be performed thereunder,  
or the specifications accompanying the same, shall in any way affect its obligation under this bond, and it  
does hereby waive notice of any such change, extension of time, alteration, or addition to the terms of the  
Contract of the notice inviting bids, or to the work, or to the specifications.

The bid security will be held by the District for ten (10) days after the period for which bids must be held  
open or until posting by the successful bidder(s) of the bonds, certificates of insurance required and  
return of executed copies of the Agreement, whichever first occurs, at which time the bid security will be  
returned.


In the event suit is brought upon this bond by the District and judgment is recovered, said Surety shall  
pay all costs incurred by the District in such suit, including reasonable attorneys' fees to be fixed by the  
court.

SIGNED AND SEALED, this 28th day of August, 2018.

BWD Construction, Inc. dba  
BWD General Engineering Contractors  
Principal

By:   
Signature  
Alisha Drennon, President

Travelers Casualty and Surety Company of America  
Surety

By:   
Signature  
Eric V. Matranga, Attorney-In-Fact

(SEAL)

*Notarized  
Document Attached*

(SEAL)



**Travelers Casualty and Surety Company of America  
Travelers Casualty and Surety Company  
St. Paul Fire and Marine Insurance Company**

**POWER OF ATTORNEY**

**KNOW ALL MEN BY THESE PRESENTS:** That Travelers Casualty and Surety Company of America, Travelers Casualty and Surety Company, and St. Paul Fire and Marine Insurance Company are corporations duly organized under the laws of the State of Connecticut (herein collectively called the "Companies"), and that the Companies do hereby make, constitute and appoint **Eric V. Matranga** of **Granite Bay California**, their true and lawful Attorney-in-Fact to sign, execute, seal and acknowledge any and all bonds, recognizances, conditional undertakings and other writings obligatory in the nature thereof on behalf of the Companies in their business of guaranteeing the fidelity of persons, guaranteeing the performance of contracts and executing or guaranteeing bonds and undertakings required or permitted in any actions or proceedings allowed by law. **IN WITNESS WHEREOF**, the Companies have caused this instrument to be signed, and their corporate seals to be hereto affixed, this **3rd** day of **February**, **2017**.



State of Connecticut

City of Hartford ss.

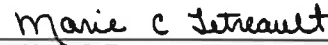
By:   
Robert L. Raney, Senior Vice President

On this the **3rd** day of **February**, **2017**, before me personally appeared **Robert L. Raney**, who acknowledged himself to be the Senior Vice President of Travelers Casualty and Surety Company of America, Travelers Casualty and Surety Company, and St. Paul Fire and Marine Insurance Company, and that he, as such, being authorized so to do, executed the foregoing instrument for the purposes therein contained by signing on behalf of the corporations by himself as a duly authorized officer.

**In Witness Whereof**, I hereunto set my hand and official seal.

My Commission expires the **30th** day of **June**, **2021**



  
Marie C. Tetreault, Notary Public

This Power of Attorney is granted under and by the authority of the following resolutions adopted by the Boards of Directors of Travelers Casualty and Surety Company of America, Travelers Casualty and Surety Company, and St. Paul Fire and Marine Insurance Company, which resolutions are now in full force and effect, reading as follows:

**RESOLVED**, that the Chairman, the President, any Vice Chairman, any Executive Vice President, any Senior Vice President, any Vice President, any Second Vice President, the Treasurer, any Assistant Treasurer, the Corporate Secretary or any Assistant Secretary may appoint Attorneys-in-Fact and Agents to act for and on behalf of the Company and may give such appointee such authority as his or her certificate of authority may prescribe to sign with the Company's name and seal with the Company's seal bonds, recognizances, contracts of indemnity, and other writings obligatory in the nature of a bond, recognizance, or conditional undertaking, and any of said officers or the Board of Directors at any time may remove any such appointee and revoke the power given him or her; and it is

**FURTHER RESOLVED**, that the Chairman, the President, any Vice Chairman, any Executive Vice President, any Senior Vice President or any Vice President may delegate all or any part of the foregoing authority to one or more officers or employees of this Company, provided that each such delegation is in writing and a copy thereof is filed in the office of the Secretary; and it is

**FURTHER RESOLVED**, that any bond, recognizance, contract of indemnity, or writing obligatory in the nature of a bond, recognizance, or conditional undertaking shall be valid and binding upon the Company when (a) signed by the President, any Vice Chairman, any Executive Vice President, any Senior Vice President or any Vice President, any Second Vice President, the Treasurer, any Assistant Treasurer, the Corporate Secretary or any Assistant Secretary and duly attested and sealed with the Company's seal by a Secretary or Assistant Secretary; or (b) duly executed (under seal, if required) by one or more Attorneys-in-Fact and Agents pursuant to the power prescribed in his or her certificate or their certificates of authority or by one or more Company officers pursuant to a written delegation of authority; and it is

**FURTHER RESOLVED**, that the signature of each of the following officers: President, any Executive Vice President, any Senior Vice President, any Vice President, any Assistant Vice President, any Secretary, any Assistant Secretary, and the seal of the Company may be affixed by facsimile to any Power of Attorney or to any certificate relating thereto appointing Resident Vice Presidents, Resident Assistant Secretaries or Attorneys-in-Fact for purposes only of executing and attesting bonds and undertakings and other writings obligatory in the nature thereof, and any such Power of Attorney or certificate bearing such facsimile signature or facsimile seal shall be valid and binding upon the Company and any such power so executed and certified by such facsimile signature and facsimile seal shall be valid and binding on the Company in the future with respect to any bond or understanding to which it is attached.

I, **Kevin E. Hughes**, the undersigned, Assistant Secretary of Travelers Casualty and Surety Company of America, Travelers Casualty and Surety Company, and St. Paul Fire and Marine Insurance Company, do hereby certify that the above and foregoing is a true and correct copy of the Power of Attorney executed by said Companies, which remains in full force and effect.

Dated this **28th** day of **August**, **2018**



  
Kevin E. Hughes, Assistant Secretary

**To verify the authenticity of this Power of Attorney, please call us at 1-800-421-3880.  
Please refer to the above-named Attorney-in-Fact and the details of the bond to which the power is attached.**

**CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT**

**CIVIL CODE § 1189**

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California )  
County of Placer )

On August 28, 2018 before me, Sharon Matranga, Notary Public  
Date Here Insert Name and Title of the Officer

personally appeared Eric V. Matranga  
Name(s) of Signer(s)

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/~~she/they~~ executed the same in his/~~her/their~~ authorized capacity(ies), and that by his/~~her/their~~ signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.



Signature S. Matranga  
Signature of Notary Public

Place Notary Seal Above

**OPTIONAL**

Though this section is optional, completing this information can deter alteration of the document or fraudulent reattachment of this form to an unintended document.

**Description of Attached Document**

Title or Type of Document: \_\_\_\_\_ Document Date: \_\_\_\_\_  
Number of Pages: \_\_\_\_\_ Signer(s) Other Than Named Above: \_\_\_\_\_

**Capacity(ies) Claimed by Signer(s)**

Signer's Name: \_\_\_\_\_  
 Corporate Officer — Title(s): \_\_\_\_\_  
 Partner —  Limited  General  
 Individual  Attorney in Fact  
 Trustee  Guardian or Conservator  
 Other: \_\_\_\_\_  
Signer Is Representing: \_\_\_\_\_

Signer's Name: \_\_\_\_\_  
 Corporate Officer — Title(s): \_\_\_\_\_  
 Partner —  Limited  General  
 Individual  Attorney in Fact  
 Trustee  Guardian or Conservator  
 Other: \_\_\_\_\_  
Signer Is Representing: \_\_\_\_\_

**CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT**

**CIVIL CODE § 1189**

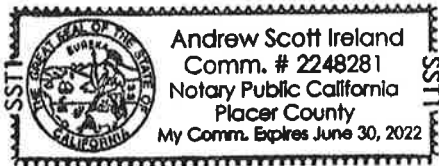
A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California )  
County of Placer )  
On AUG 29 2018 before me, Andrew Scott Ireland, Notary Public  
Date Here Insert Name and Title of the Officer  
personally appeared Alisha Drennon  
Name(s) of Signer(s)

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.



Signature Andrew Scott Ireland  
Signature of Notary Public

Place Notary Seal Above

**OPTIONAL**

Though this section is optional, completing this information can deter alteration of the document or fraudulent reattachment of this form to an unintended document.

**Description of Attached Document**

Title or Type of Document: Bid Bond  
Document Date: 8/28/18 Number of Pages: 1  
Signer(s) Other Than Named Above: None

**Capacity(ies) Claimed by Signer(s)**

Signer's Name: \_\_\_\_\_  
 Corporate Officer — Title(s): \_\_\_\_\_  
 Partner —  Limited  General  
 Individual  Attorney in Fact  
 Trustee  Guardian or Conservator  
 Other: \_\_\_\_\_  
Signer Is Representing: \_\_\_\_\_

Signer's Name: \_\_\_\_\_  
 Corporate Officer — Title(s): \_\_\_\_\_  
 Partner —  Limited  General  
 Individual  Attorney in Fact  
 Trustee  Guardian or Conservator  
 Other: \_\_\_\_\_  
Signer Is Representing: \_\_\_\_\_

# SIERRA COUNTY OFFICE OF EDUCATION

## RESOLUTION NO. 19-002C

### Resolution for Adopting the Gann Limit

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

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

**WHEREAS**, Section 7900 et seq. of the Government Code require this board to establish annually, by resolution at a regular or special meeting, the appropriations limit for the County; and

**WHEREAS**, Government Code section 7902.1 authorizes this board to increase the County’s appropriations limit to an amount equal to its proceeds of taxes; and

**NOW, THEREFORE, BE IT RESOLVED**, that this Board does provide public notice that the attached calculations and documentation of the Gann Limits for 2017-2018 and 2018-2019 fiscal years are made in accord with applicable constitutional and statutory law; and

**BE IT FURTHER RESOLVED**, this Board does hereby declare that the appropriations in the Budget for the 2017-2018 and 2018-2019 fiscal years do not exceed the limitations imposed by Proposition 4; and

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

Passed and adopted at a regular meeting of the Sierra County Board of Education held September 11, 2018 by the following vote:

AYES: HALL, WRIGHT, GANT, DRYDEN, MOORE

NOES: none

ABSENT: none

ABSTAIN: none

VACANT: none

---

Sharon Dryden, Clerk  
Sierra County Office of Education



	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b>	<b>2016-17 Actual</b>			<b>2017-18 Actual</b>		
(2016-17 Actual Appropriations Limit and Gann ADA are from county's prior year Gann data reported to the CDE, LCFF data are from the 2016 annual LCFF Target Entitlement Exhibit)						
<b>PRIOR YEAR APPROPRIATIONS LIMIT</b>						
1. Program Portion of Prior Year Appropriations Limit (A3 times [A6 divided by (A6 plus A7)]), not to exceed A6). Excess is added to Other Services portion.	0.00		0.00			0.00
2. Other Services Portion of Prior Year Appropriations Limit (A3 minus A1)	197,651.30		197,651.30			216,360.05
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D17, PY column)	197,651.30		197,651.30			216,360.05
<b>PRIOR YEAR GANN ADA</b>						
4. Program ADA (Preload/Line B3, PY column)	0.01		0.01			0.01
5. Other ADA (Preload/Line B4, PY column)	362.62		362.62			382.83
<b>PRIOR YEAR LCFF</b>						
6. LCFF Alternative Education Grant (Preload/Line F1, Alternative Education Grant, 2016-17 Annual County LCFF Target Entitlement)	0.00		0.00			0.00
7. LCFF Operations Grant, (Preload/Line A9, Operations Grant, 2016-17 Annual County LCFF Target Entitlement)	806,681.00		806,681.00			806,681.00
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA</b>	<b>Adjustments to 2016-17</b>			<b>Adjustments to 2017-18</b>		
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>						
8. Reorganizations and Other Transfers						
9. Temporary Voter Approved Increases						
10. Less: Lapses of Voter Approved Increases						
11. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A8 plus A9 minus A10)			0.00			0.00
12. Adjustments to Program Portion ([Lines A1 divided by A3] times Line A11)	0.00		0.00	0.00		0.00
13. Adjustments to Other Services Portion (Lines A11 minus A12)			0.00			0.00
<b>ADJUSTMENTS TO PRIOR YEAR ADA</b> (Only for reorganizations and other transfers, and only if adjustments to the appropriations limit amounts are entered in Line A8 or A12 above)						
14. Adjustments to Program ADA						
15. Adjustments to Other ADA						
<b>B. CURRENT YEAR GANN ADA</b>	<b>2017-18 Annual Report</b>			<b>2018-19 Annual Estimate</b>		
<b>CURRENT YEAR PROGRAM ADA</b> (2017-18 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the COE)						
1. Total County Program ADA (Form A, Line B1d)	0.01		0.01	0.00		0.00
2. Total Charter Schools ADA (Form A, Line C2d plus C6d)	0.00		0.00	0.00		0.00
3. Total Current Year ADA (Lines B1 through B2)	0.01	0.00	0.01	0.00	0.00	0.00
	<b>2017-18 P2 Report</b>			<b>2018-19 P2 Estimate</b>		
<b>CURRENT YEAR OTHER ADA</b>						
4. Total District Gann ADA (District Form GANN, Line B3)			382.83			382.83
<b>C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	<b>2017-18 Actual</b>			<b>2018-19 Budget</b>		
<b>TAXES AND SUBVENTIONS (Funds 01, 09, and 62)</b>						
1. Homeowners' Exemption (Object 8021)	589.83		589.83	601.00		601.00
2. Timber Yield Tax (Object 8022)	1,274.73		1,274.73	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	32,837.93		32,837.93	63,324.00		63,324.00
5. Unsecured Roll Taxes (Object 8042)	2,200.15		2,200.15	2,809.00		2,809.00
6. Prior Years' Taxes (Object 8043)	81.64		81.64	50.00		50.00
7. Supplemental Taxes (Object 8044)	529.02		529.02	630.00		630.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Receipts from County Bd. of Supervisors (Object 8070)	0.00		0.00	0.00		0.00
11. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
12. Comm. Redevelopment Funds (Objects 8047 & 8625)	0.00		0.00	0.00		0.00
13. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
14. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
15. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00

	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
16. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
17. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C16)	37,513.30	0.00	37,513.30	67,414.00	0.00	67,414.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
18. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)						
19. TOTAL LOCAL PROCEEDS OF TAXES (Lines C17 plus C18)	37,513.30	0.00	37,513.30	67,414.00	0.00	67,414.00
<b>EXCLUDED APPROPRIATIONS</b>						
20. Medicare (Enter federally mandated amounts only from objs, 3301 and 3302; do not include negotiated amounts)			22,578.17			23,958.00
OTHER EXCLUSIONS						
21. Americans with Disabilities Act						
22. Unreimbursed Court Mandated Desegregation Costs						
23. Other Unfunded Court-ordered or Federal Mandates						
24. TOTAL EXCLUSIONS (Lines C20 through C23)			22,578.17			23,958.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
25. LCFF - CY (objects 8011 and 8012)	833,978.00		833,978.00	776,156.00		776,156.00
26. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(17,285.00)		(17,285.00)	0.00		0.00
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	816,693.00	0.00	816,693.00	776,156.00	0.00	776,156.00
<b>DATA FOR INTEREST CALCULATION</b>						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	2,079,519.66		2,079,519.66	1,992,022.00		1,992,022.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	39,495.65		39,495.65	16,000.00		16,000.00
<b>APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>D. PRELIMINARY APPROPRIATIONS LIMIT</b>			<b>2017-18 Actual</b>			<b>2018-19 Budget</b>
1. Revised Prior Year Program Limit (Lines A1 plus A12)			0.00			0.00
2. Inflation Adjustment			1.0369			1.0367
3. Program Population Adjustment (Lines B3 divided by [A4 plus A14]) (Round to four decimal places)			1.0000			0.0000
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)			0.00			0.00
5. Revised Prior Year Other Services Limit (Lines A2 plus A13)			197,651.30			216,360.05
6. Inflation Adjustment			1.0369			1.0367
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A15]) (Round to four decimal places)			1.0557			1.0000
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			216,360.05			224,300.46
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			216,360.05			224,300.46
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
10. Local Revenues Excluding Interest (Line C19)			37,513.30			67,414.00
11. Preliminary State Aid Calculation						
a. Maximum State Aid in Local Limit (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero)			201,424.92			180,844.46
12. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			4,625.94			2,010.17
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			42,139.24			69,424.17
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			196,798.98			178,834.29
14. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D12b)			42,139.24			
b. State Subventions (Line D13)			196,798.98			
c. Less: Excluded Appropriations (Line C24)			22,578.17			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)			216,360.05			

	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>15. Adjustments to the Limit Per Government Code Section 7902.1</b> (Line D14d minus D9; if negative, then zero)  If not zero report amount to: Michael Cohen, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
<b>16. Apply to Program and Other Services</b> a. Program Portion of Adjustment (Lines [D4 divided by D9] times D15)	0.00		0.00			
b. Other Services Portion of Adjustment (Lines D15 minus D16a)			0.00			
c. Final Program Portion of Limit (Lines D4 plus D16a)			0.00			
d. Final Other Services Portion of Limit (Lines D8 plus D16b)			216,360.05			
<b>SUMMARY</b>						
	<b>2017-18 Actual</b>			<b>2018-19 Budget</b>		
<b>17. Adjusted Appropriations Limit</b> (Lines D16c plus D16d)			216,360.05			224,300.46
<b>18. Appropriations Subject to the Limit</b> (Line D14d)			216,360.05			

\* Please provide below an explanation for each entry in the adjustments column.

Nona Griesert  
Gann Contact Person

(530) 993-1660, x-120  
Contact Phone Number



## **Sierra County Office of Education**

**Unaudited Actuals  
2017/18**

**September 11, 2018  
Merrill M. Grant, Ed.D./Superintendent**

Sierra County Office of Education  
Unaudited Actuals  
2017/18

**2017/18 Highlights**

- ❖ Provided financial software, .90 FTE technology director, counseling, nursing, and for excess business services staff time.
- ❖ Provided special education service to SPJUSD resource students.
- ❖ Continued career technical education courses at LHS for SPJUSD students.
- ❖ New digital phone system installed, PA capability, intra-site transfers, and modular capabilities.



**General Fund Form 01 & Forest Reserve Fund 16:**

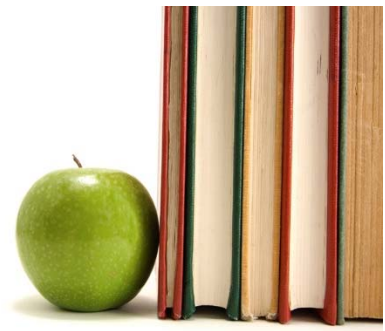
**Ending Fund Balance** (SACS Fund 01, page 2, F.2)

Net increase in operating fund balance is \$115,142 for an ending fund balance of \$2,846,059.

Beginning Funding Balance 7/01/2017: \$ 2,730,917  
Net increase in Fund Balance: \$ 115,142  
Ending Fund Balance: 6/30/2018: \$ 2,846,059

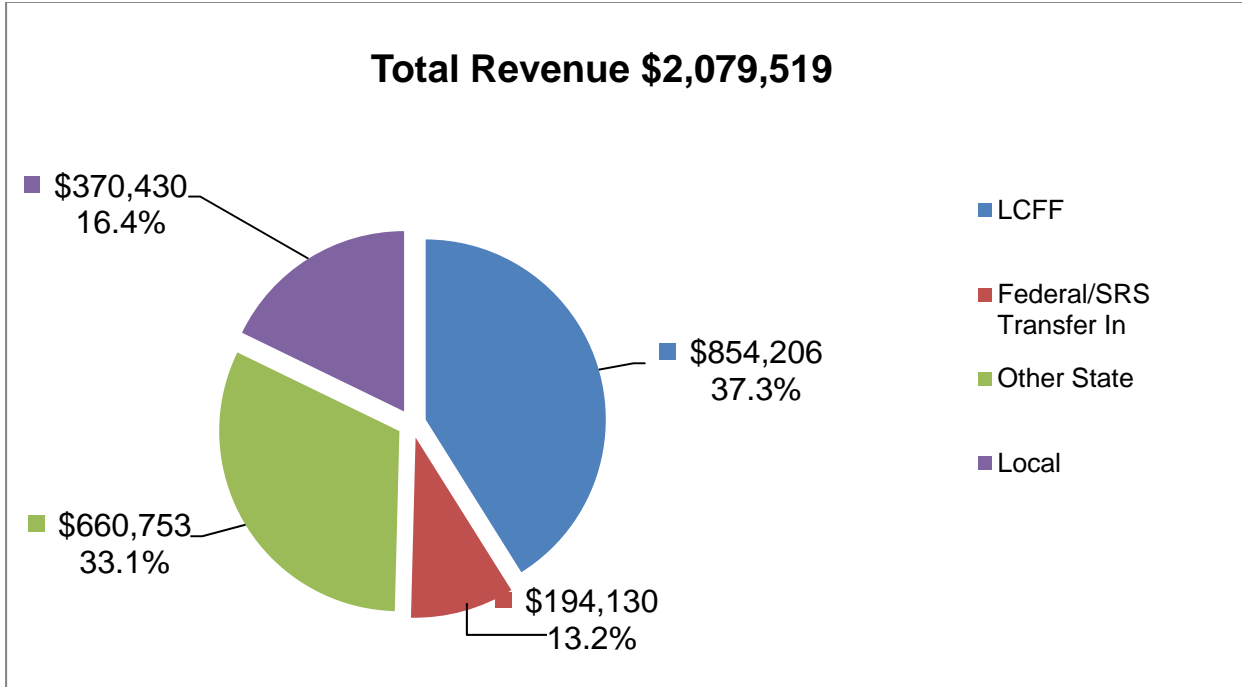
**Components of Ending Fund Balance**

1) Revolving Cash:	\$	500
2) Restricted:	\$	31,990
3) Other Commitments	\$	156,666
4) Assigned	\$	-0-
5) Res Econ. Uncertainties:	\$	203,000
6) Unassigned:	\$	2,453,903



Sierra County Office of Education  
Unaudited Actuals  
2017/18

**2017-2018 RESOURCES**

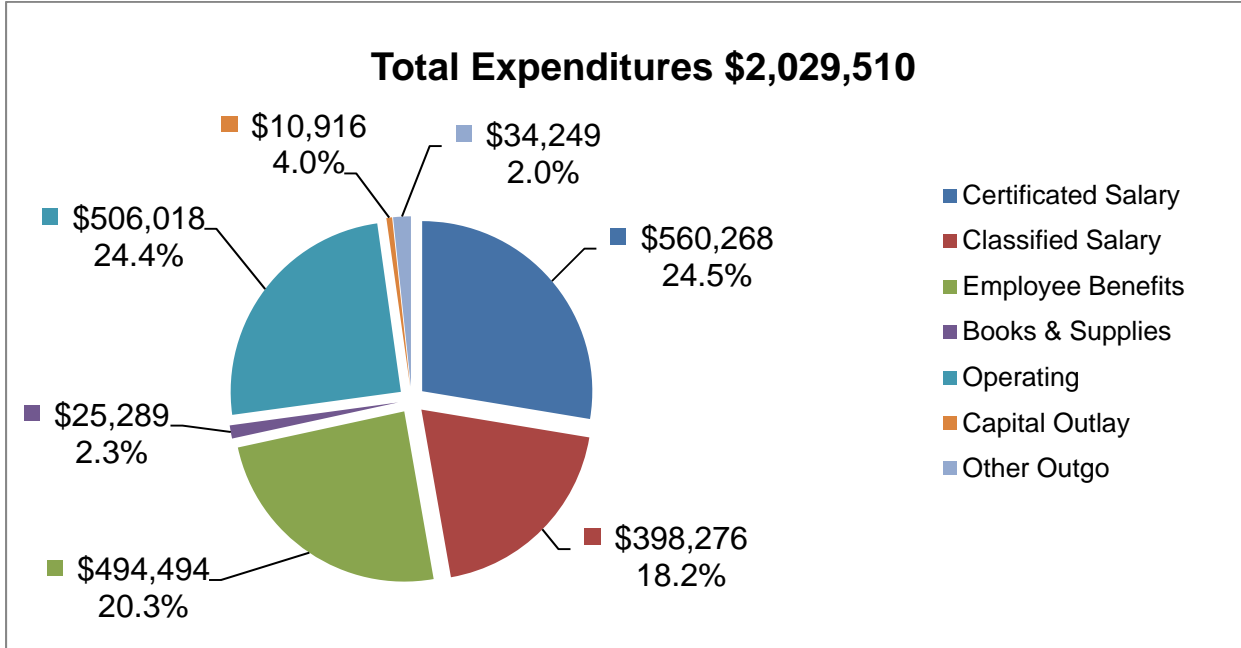


The chart below compares revenue for the General Fund (01) 2013-2014, 2014-2015, 2015-2016, 2016-2017 actuals, 2017-2018 unaudited actuals, and 2018-2019 budget.

Description	2013-2014 Actuals	2014-2015 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Unaudited Actuals	2018-2019 Budget
LCFF Sources	\$ 676,266	\$ 939,125	\$ 815,911	\$ 775,048	\$ 854,206	843,570
Federal	565,127	509,485	503,545	274,540	194,130	162,418
Other State	502,506	502,695	701,811	688,441	660,753	678,741
Local	229,395	179,216	191,865	340,611	370,430	307,293
<b>Total</b>	<b>\$1,973,294</b>	<b>\$2,130,521</b>	<b>2,213,132</b>	<b>2,078,640</b>	<b>2,079,519</b>	<b>\$1,992,022</b>

Sierra County Office of Education  
Unaudited Actuals  
2017/18

**2017-2018 EXPENDITURES**



The chart below compares expenditures from the General Fund (01) for 2013-2014, 2014-2015, 2015-2016, 2016-2017 actuals, 2017-2018 unaudited actuals and 2018-2019 budget.

Description	2013-2014 Actuals	2014-2015 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Unaudited Actuals	2018-2019 Budget
Certificated	\$ 336,904	\$ 332,452	\$ 377,396	\$ 504,973	\$ 560,268	\$ 559,561
Classified	342,354	313,381	343,330	374,437	398,276	414,447
Benefits	307,999	302,185	330,652	418,617	494,494	496,901
Books & Supplies	18,079	59,472	29,151	46,569	25,289	77,241
Services & Operating	328,217	399,780	402,700	503,111	506,018	614,788
Capital Outlay	39,431	13,089	6,264	81,843	10,916	313,000
Other Outgo	627,449	519,316	389,640	129,294	34,249	24,428
<b>Total</b>	<b>\$2,000,433</b>	<b>\$1,939,675</b>	<b>\$1,879,133</b>	<b>\$2,058,844</b>	<b>\$2,029,510</b>	<b>\$2,500,366</b>

Sierra County Office of Education  
 Unaudited Actuals  
 2017/18

**Other**

- Forest Reserve Fund 16
  - County's Share of Revenue.....\$ 65,133
  - Transfer to District.....\$ 171,006
  
- Debt
  - Net OPEB Obligation: \$156,666
  - Compensated Absences Payable: \$ 9,838
  - Net Pension Liability: \$738,278 (FYE 2018)
  
- Indirect Cost Rate:
  - Fiscal Year 2016-2017.....18.83%
  - Fiscal Year 2017-2018..... 1.22%
  - Fiscal Year 2018-2019..... .87% proposed

**SELPA – Special Education Maintenance of Effort - SEMA**

Unduplicated pupil count:

2011-2012:	44
2012-2013:	39
2013-2014:	42
2014-2015:	38
2015-2016:	35
2016-2017:	35
2017-2018:	48

**Expenditure Paid per Funding Source**

Total Federal, State and Local Funds.....	\$843,557
Federal Expenditures.....	\$217,251
State and Local Expenditures.....	\$626,305
Local only.....	\$146,952

**Maintenance of Effort**

State and Local Expenditures per capita

2013-2014.....	\$12,042
2014-2015.....	\$11,952 revised
2015-2016.....	\$13,337
2016-2017.....	\$16,545
2017-2018.....	\$13,048



## Gen Fund Budget Comparison Worksheet

Materiality Threshold  
\$:  
%:

		Unrestricted				Restricted				Total				
		17/18	17/18	Pos (Neg)	%	17/18	17/18	Pos (Neg)	%	17/18	17/18	Pos (Neg)	%	
		Estimated	Unaudited			Estimated	Unaudited			Estimated	Unaudited			
Year:	Period:	Actuals	Actuals	Difference	Change	Actuals	Actuals	Difference	Change	Actuals	Actuals	Difference	Change	
<b>Revenues</b>														
	LCFF	8010-8099	809,962	854,206	44,244	5.46%	-	-	-	809,962	854,206	44,244	5.46%	
	Federal Revenues	8100-8299	-	-	-	-	200,056	194,130	(5,926)	-2.96%	200,056	194,130	(5,926)	-2.96%
	State Revenues	8300-8599	5,419	5,947	528	9.74%	712,260	654,806	(57,454)	-8.07%	717,679	660,753	(56,926)	-7.93%
	Local Revenues	8600-8799	302,793	361,430	58,637	19.37%	4,500	9,000	4,500	100.00%	307,293	370,430	63,137	20.55%
	<b>Total Revenues</b>		1,118,174	1,221,583	103,409	9.25%	916,816	857,936	(58,880)	-6.42%	2,034,990	2,079,519	44,529	2.19%
<b>Expenditures</b>														
	Certificated Salaries	1000-1999	190,108	187,314	(2,794)	-1.47%	368,411	372,954	4,543	1.23%	558,519	560,268	1,749	0.31%
	Classified Salaries	2000-2999	263,143	256,297	(6,846)	-2.60%	125,822	141,979	16,157	12.84%	388,965	398,276	9,311	2.39%
	Benefits & Taxes	3000-3999	251,120	232,639	(18,481)	-7.36%	220,687	261,855	41,168	18.65%	471,807	494,494	22,687	4.81%
	Materials & Supplies	4000-4999	27,576	6,768	(20,808)	-75.46%	64,059	18,521	(45,538)	-71.09%	91,635	25,289	(66,346)	-72.40%
	Operating Expenditure	5000-5999	372,160	314,491	(57,669)	-15.50%	289,820	191,527	(98,293)	-33.92%	661,980	506,018	(155,962)	-23.56%
	Capital Outlay	6000-6599	20,000	10,916	(9,084)	-45.42%	22,664	-	(22,664)	-100.00%	42,664	10,916	(31,748)	-74.41%
	Other Outgo	7100-7299, 7400-7499	24,428	24,428	-	0.00%	-	9,821	9,821		24,428	34,249	9,821	40.20%
	Other Outgo	7300-7399	(10,612)	(8,799)	1,813	-17.08%	10,612	8,799	(1,813)	-17.08%	-	-	-	-
	<b>Total Expenditures</b>		1,137,923	1,024,054	(113,869)	-10.01%	1,102,075	1,005,456	(96,619)	-8.77%	2,239,998	2,029,510	(210,488)	-9.40%
	<b>Rev less Exp</b>		(19,749)	197,529	217,278	-1100.20%	(185,259)	(147,520)	37,739	-20.37%	(205,008)	50,009	255,017	-124.39%
<b>Other Sources/Uses</b>														
	Transfers In	8910-8979	13,360	65,133	51,773	387.52%	-	-	-	13,360	65,133	51,773	387.52%	
	Contributions	8980-8999	(152,700)	(146,952)	5,748	-3.76%	152,700	146,952	(5,748)	-3.76%	-	-	-	-
	Transfers Out	7610-7699	-	-	-	-	-	-	-	-	-	-	-	
	<b>Total Other Sources</b>		(139,340)	(81,819)	57,521	-41.28%	152,700	146,952	(5,748)	-3.76%	13,360	65,133	51,773	387.52%
	<b>Change in Fund Bal</b>		<b>(159,089)</b>	<b>115,710</b>	<b>274,799</b>	<b>-172.73%</b>	<b>(32,559)</b>	<b>(568)</b>	<b>31,991</b>	<b>-98.26%</b>	<b>(191,648)</b>	<b>115,142</b>	<b>306,790</b>	<b>-160.08%</b>
	<b>Beg Fund Bal</b>		2,698,358	2,698,358	-	0.00%	32,559	32,559	-	0.00%	2,730,917	2,730,917	-	0.00%
	Adjustments		-	-	-	-	-	-	-	-	-	-	-	
	Adj Beg Fund Bal		2,698,358	2,698,358	-	0.00%	32,559	32,559	-	0.00%	2,730,917	2,730,917	-	0.00%
	<b>End Fund Bal</b>		2,539,269	2,814,068	274,799	10.82%	-	31,991	31,991		2,539,269	2,846,059	306,790	12.08%
	Non Spendable		500	500	-	-	-	-	-	500	500	-	-	
	Restricted		-	-	-	-	-	31,991	31,991	-	31,991	-	-	
	Committed		156,666	156,666	-	0.00%	-	-	-	156,666	156,666	-	0.00%	
	Assigned		-	-	-	-	-	-	-	-	-	-	-	
	REU		225,000	203,000	(22,000)	-	-	-	-	225,000	203,000	(22,000)	-	
	Unassigned		2,157,103	2,453,902	274,799	12.74%	-	-	-	2,157,103	2,453,902	274,799	12.74%	

**REU is: 10.0% 10.0%**

1	Interest revenue increased approx \$23.5k, Inter-agency services increased approx \$33k, excess DBS approx \$2,200.
2	FNL Base contract Fee increased approx \$4,499
3	Overall reduction in unrestricted Materials & Supplies expenditures. Net expenditure reduction of approx. <\$21k>.
4	Expenditures under budget for Travel & Conference approx <\$10k>, Dues and memberships under budget approx <\$5,500>, Operations/Housekeeping expenditures increased approx \$3k, Rents under budtget approx <\$1,500>, Legal services & expenditures under budget approx. <\$17k>, Contracted services under budget approx <\$23k>.
5	Unrestricted capital equipment expenditures reduced approx <\$9k>.
6	Unrestricted Forest Reserve Transfer In increase of approx \$52k
7	Restricted Classified support for Friday Night Live Program increase approx. \$1k, Foster Youth classified support increased approx \$3k, Special Education classified support increased approx \$12k.
8	STRS on Behalf transaction entry increased approx \$38k, other small adjustments to benefits as required by salary actuals of approx \$3k.
9	Small Rural Schools grant expenditure reduced approx <\$12k>, Restricted Lottery textbook expenditure reduced approx <\$3k>, Special Education M&S reduced approx <\$22k>, TUPE reduced approx <\$7,500>, Foster Youth expenditures reduced approx <\$1,500>.
10	Foster Youth operating expenditures reduced approx <\$2k>, TUPE operating expenses reduced approx <\$73k>, Special Education operating expenses reduced approx <\$26k>, Small Rural Schools operating expenses increased
11	Prop 39 Capital Outlay expenditures reduced approx <\$19k>, Special Education capital outlay reduced approx <\$3k>.
12	
13	
14	
15	
16	
17	
18	
19	
20	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2017-18 Unaudited 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	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals		
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	
PCR	Program Cost Report	GS	
SEA	Special Education Revenue Allocations	S	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2017-18 Unaudited Actuals	2018-19 Budget
SIAA	Summary of Interfund Activities - Actuals	G	

Description	Resource Codes	Object Codes	2017-18 Unaudited 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)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	854,206.30	0.00	854,206.30	843,570.00	0.00	843,570.00	-1.2%
2) Federal Revenue		8100-8299	0.00	194,129.63	194,129.63	0.00	162,418.00	162,418.00	-16.3%
3) Other State Revenue		8300-8599	5,946.86	654,806.38	660,753.24	8,546.00	670,195.00	678,741.00	2.7%
4) Other Local Revenue		8600-8799	361,430.49	9,000.00	370,430.49	302,793.00	4,500.00	307,293.00	-17.0%
<b>5) TOTAL, REVENUES</b>			<b>1,221,583.65</b>	<b>857,936.01</b>	<b>2,079,519.66</b>	<b>1,154,909.00</b>	<b>837,113.00</b>	<b>1,992,022.00</b>	<b>-4.2%</b>
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	187,313.67	372,954.28	560,267.95	233,925.00	325,636.00	559,561.00	-0.1%
2) Classified Salaries		2000-2999	256,297.09	141,978.93	398,276.02	256,572.00	157,875.00	414,447.00	4.1%
3) Employee Benefits		3000-3999	232,639.10	261,855.32	494,494.42	281,649.00	215,252.00	496,901.00	0.5%
4) Books and Supplies		4000-4999	6,768.02	18,520.72	25,288.74	19,557.00	57,684.00	77,241.00	205.4%
5) Services and Other Operating Expenditures		5000-5999	314,491.49	191,526.97	506,018.46	370,222.00	244,566.00	614,788.00	21.5%
6) Capital Outlay		6000-6999	10,915.93	0.00	10,915.93	310,000.00	3,000.00	313,000.00	2767.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	24,428.00	9,821.00	34,249.00	24,428.00	0.00	24,428.00	-28.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(8,799.24)	8,799.24	0.00	(6,568.00)	6,568.00	0.00	0.0%
<b>9) TOTAL, EXPENDITURES</b>			<b>1,024,054.06</b>	<b>1,005,456.46</b>	<b>2,029,510.52</b>	<b>1,489,785.00</b>	<b>1,010,581.00</b>	<b>2,500,366.00</b>	<b>23.2%</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			197,529.59	(147,520.45)	50,009.14	(334,876.00)	(173,468.00)	(508,344.00)	-1116.5%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	65,133.37	0.00	65,133.37	52,121.00	0.00	52,121.00	-20.0%
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	(146,952.16)	146,952.16	0.00	(173,468.00)	173,468.00	0.00	0.0%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>(81,818.79)</b>	<b>146,952.16</b>	<b>65,133.37</b>	<b>(121,347.00)</b>	<b>173,468.00</b>	<b>52,121.00</b>	<b>-20.0%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited 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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			115,710.80	(568.29)	115,142.51	(456,223.00)	0.00	(456,223.00)	-496.2%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,698,357.86	32,558.78	2,730,916.64	2,814,068.66	31,990.49	2,846,059.15	4.2%
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)			2,698,357.86	32,558.78	2,730,916.64	2,814,068.66	31,990.49	2,846,059.15	4.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,698,357.86	32,558.78	2,730,916.64	2,814,068.66	31,990.49	2,846,059.15	4.2%
2) Ending Balance, June 30 (E + F1e)			2,814,068.66	31,990.49	2,846,059.15	2,357,845.66	31,990.49	2,389,836.15	-16.0%
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	31,990.49	31,990.49	0.00	31,990.49	31,990.49	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	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	203,000.00	0.00	203,000.00	248,000.00	0.00	248,000.00	22.2%
Unassigned/Unappropriated Amount		9790	2,453,902.66	0.00	2,453,902.66	1,923,332.66	0.00	1,923,332.66	-21.6%

Description	Resource Codes	Object Codes	2017-18 Unaudited 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)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	2,862,863.71	59,439.02	2,922,402.73				
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	527.79	93,477.21	94,005.00				
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			2,863,991.50	152,916.23	3,016,907.73				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	49,922.84	2,419.73	52,342.57				
2) Due to Grantor Governments		9590	0.00	14,052.82	14,052.82				
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	104,453.19	104,453.19				
6) TOTAL, LIABILITIES			49,922.84	120,925.74	170,848.58				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,814,068.66	31,990.49	2,846,059.15				

Description	Resource Codes	Object Codes	2017-18 Unaudited 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)	
<b>LCFF SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	707,441.00	0.00	707,441.00	656,405.00	0.00	656,405.00	-7.2%
Education Protection Account State Aid - Current Year		8012	126,537.00	0.00	126,537.00	119,751.00	0.00	119,751.00	-5.4%
State Aid - Prior Years		8019	(17,285.00)	0.00	(17,285.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	589.83	0.00	589.83	601.00	0.00	601.00	1.9%
Timber Yield Tax		8022	1,274.73	0.00	1,274.73	0.00	0.00	0.00	-100.0%
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	32,837.93	0.00	32,837.93	63,324.00	0.00	63,324.00	92.8%
Unsecured Roll Taxes		8042	2,200.15	0.00	2,200.15	2,809.00	0.00	2,809.00	27.7%
Prior Years' Taxes		8043	81.64	0.00	81.64	50.00	0.00	50.00	-38.8%
Supplemental Taxes		8044	529.02	0.00	529.02	630.00	0.00	630.00	19.1%
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%
<b>Subtotal, LCFF Sources</b>			<b>854,206.30</b>	<b>0.00</b>	<b>854,206.30</b>	<b>843,570.00</b>	<b>0.00</b>	<b>843,570.00</b>	<b>-1.2%</b>
<b>LCFF Transfers</b>									
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%
<b>TOTAL LCFF SOURCES</b>			<b>854,206.30</b>	<b>0.00</b>	<b>854,206.30</b>	<b>843,570.00</b>	<b>0.00</b>	<b>843,570.00</b>	<b>-1.2%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	92,308.00	92,308.00	0.00	93,841.00	93,841.00	1.7%
Special Education Discretionary Grants		8182	0.00	35,799.00	35,799.00	0.00	31,990.00	31,990.00	-10.6%
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 Unaudited 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%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 4204, 5510, 5630									
Other NCLB / Every Student Succeeds Act		8290		44,267.06	44,267.06			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	21,755.57	21,755.57	0.00		29,951.00	29,951.00	37.7%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	194,129.63	194,129.63	0.00		162,418.00	162,418.00	-16.3%
<b>OTHER STATE REVENUE</b>										
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		446,771.00	446,771.00			479,135.00	479,135.00	7.2%
Prior Years	6500	8319		112.00	112.00			2,886.00	2,886.00	2476.8%
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	3,432.00	0.00	3,432.00			0.00	6,502.00	89.5%
Lottery - Unrestricted and Instructional Materials		8560	2,323.86	1,108.52	3,432.38	2,044.00		672.00	2,716.00	-20.9%
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		26,078.86	26,078.86			37,500.00	37,500.00	43.8%
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	191.00	165,736.00	165,927.00	0.00		150,002.00	150,002.00	-9.6%
<b>TOTAL, OTHER STATE REVENUE</b>			5,946.86	654,806.38	660,753.24	8,546.00		670,185.00	678,741.00	2.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited 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)	
<b>OTHER LOCAL REVENUE</b>									
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	39,495.65	0.00	39,495.65	16,000.00	0.00	16,000.00	-59.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	319,363.23	0.00	319,363.23	286,389.00	0.00	286,389.00	-10.3%
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	2,571.61	9,000.00	11,571.61	404.00	4,500.00	4,904.00	-57.6%
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%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>361,430.49</b>	<b>9,000.00</b>	<b>370,430.49</b>	<b>302,793.00</b>	<b>4,500.00</b>	<b>307,293.00</b>	<b>-17.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,221,583.65</b>	<b>857,936.01</b>	<b>2,079,519.66</b>	<b>1,154,909.00</b>	<b>837,113.00</b>	<b>1,992,022.00</b>	<b>-4.2%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited 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)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	56,703.00	289,638.88	346,341.88	57,203.00	249,345.00	306,548.00	-11.5%
Certificated Pupil Support Salaries		1200	0.00	64,515.40	64,515.40	0.00	43,846.00	43,846.00	-32.0%
Certificated Supervisors' and Administrators' Salaries		1300	130,610.67	0.00	130,610.67	176,722.00	32,445.00	209,167.00	60.1%
Other Certificated Salaries		1900	0.00	18,800.00	18,800.00	0.00	0.00	0.00	-100.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>187,313.67</b>	<b>372,954.28</b>	<b>560,267.95</b>	<b>233,925.00</b>	<b>325,636.00</b>	<b>559,561.00</b>	<b>-0.1%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	13,992.80	103,265.82	117,258.62	11,641.00	117,863.00	129,504.00	10.4%
Classified Support Salaries		2200	5,260.29	21,913.22	27,173.51	5,280.00	23,564.00	28,844.00	6.1%
Classified Supervisors' and Administrators' Salaries		2300	92,281.50	0.00	92,281.50	95,174.00	0.00	95,174.00	3.1%
Clerical, Technical and Office Salaries		2400	144,762.50	0.00	144,762.50	144,477.00	0.00	144,477.00	-0.2%
Other Classified Salaries		2900	0.00	16,799.89	16,799.89	0.00	16,448.00	16,448.00	-2.1%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>256,297.09</b>	<b>141,978.93</b>	<b>398,276.02</b>	<b>256,572.00</b>	<b>157,875.00</b>	<b>414,447.00</b>	<b>4.1%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	27,114.84	116,539.83	143,654.67	37,384.00	77,696.00	115,080.00	-19.9%
PERS		3201-3202	45,262.57	14,269.21	59,531.78	52,772.00	20,380.00	73,152.00	22.9%
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	21,467.06	14,489.72	35,956.78	22,077.00	15,253.00	37,330.00	3.8%
Unemployment Insurance		3401-3402	122,470.03	97,412.96	219,882.99	151,693.00	84,086.00	235,779.00	7.2%
Workers' Compensation		3501-3502	220.56	261.66	482.22	245.00	241.00	486.00	0.8%
OPEB, Allocated		3601-3602	16,104.04	18,881.94	34,985.98	17,478.00	17,596.00	35,074.00	0.3%
OPEB, Active Employees		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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>232,639.10</b>	<b>261,855.32</b>	<b>494,494.42</b>	<b>281,649.00</b>	<b>215,252.00</b>	<b>496,901.00</b>	<b>0.5%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	672.00	672.00	New
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	1,000.00	1,000.00	New
Materials and Supplies		4300	4,812.42	15,996.94	20,809.36	14,696.00	37,562.00	52,258.00	151.1%
Noncapitalized Equipment		4400	1,955.60	2,523.78	4,479.38	4,861.00	18,450.00	23,311.00	420.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>6,768.02</b>	<b>18,520.72</b>	<b>25,288.74</b>	<b>19,557.00</b>	<b>57,684.00</b>	<b>77,241.00</b>	<b>205.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	42,963.35	42,963.35	0.00	43,000.00	43,000.00	0.1%
Travel and Conferences		5200	6,887.02	9,974.48	16,861.50	16,912.00	27,843.00	44,755.00	165.4%
Dues and Memberships		5300	13,099.04	749.00	13,848.04	18,631.00	1,000.00	19,631.00	41.8%
Insurance		5400 - 5450	0.00	8,506.00	8,506.00	1,000.00	8,600.00	9,600.00	12.9%
Operations and Housekeeping Services		5500	5,720.70	6,777.05	12,497.75	4,000.00	5,200.00	9,200.00	-26.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	835.88	307.40	1,143.28	2,500.00	600.00	3,100.00	171.1%
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	283,801.60	121,971.89	405,773.49	322,279.00	158,023.00	480,302.00	18.4%
Communications		5900	4,147.25	277.80	4,425.05	4,900.00	300.00	5,200.00	17.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>314,491.49</b>	<b>191,526.97</b>	<b>506,018.46</b>	<b>370,222.00</b>	<b>244,566.00</b>	<b>614,788.00</b>	<b>21.5%</b>

Description	Resource Codes	Object Codes	2017-18 Unaudited 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)	
<b>CAPITAL OUTLAY</b>									
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	290,000.00	0.00	290,000.00	New
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	3,000.00	3,000.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	20,000.00	0.00	20,000.00	New
Equipment Replacement		6500	10,915.93	0.00	10,915.93	0.00	0.00	0.00	-100.0%
<b>TOTAL, CAPITAL OUTLAY</b>			10,915.93	0.00	10,915.93	310,000.00	3,000.00	313,000.00	2787.4%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	9,821.00	9,821.00	0.00	0.00	0.00	-100.0%
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%
RCC/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 to Districts or Charter Schools	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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			24,428.00	9,821.00	34,249.00	24,428.00	0.00	24,428.00	-28.7%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(8,799.24)	8,799.24	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%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			(8,799.24)	8,799.24	0.00	(6,568.00)	6,568.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			1,024,054.06	1,005,456.46	2,029,510.52	1,489,785.00	1,010,581.00	2,500,366.00	23.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited 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)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
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	65,133.37	0.00	65,133.37	52,121.00	0.00	52,121.00	-20.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			65,133.37	0.00	65,133.37	52,121.00	0.00	52,121.00	-20.0%
<b>INTERFUND TRANSFERS OUT</b>									
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(146,952.16)	146,952.16	0.00	(173,468.00)	173,468.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			(146,952.16)	146,952.16	0.00	(173,468.00)	173,468.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			(81,818.79)	146,952.16	65,133.37	(121,347.00)	173,468.00	52,121.00	-20.0%

Description	Function Codes	Object Codes	2017-18 Unaudited 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)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	854,206.30	0.00	854,206.30	843,570.00	0.00	843,570.00	-1.2%
2) Federal Revenue		8100-8299	0.00	194,129.63	194,129.63	0.00	162,418.00	162,418.00	-16.3%
3) Other State Revenue		8300-8599	5,946.86	654,806.38	660,753.24	8,546.00	670,195.00	678,741.00	2.7%
4) Other Local Revenue		8600-8799	361,430.49	9,000.00	370,430.49	302,793.00	4,500.00	307,293.00	-17.0%
<b>5) TOTAL, REVENUES</b>			<b>1,221,583.65</b>	<b>857,936.01</b>	<b>2,079,519.66</b>	<b>1,154,909.00</b>	<b>637,113.00</b>	<b>1,992,022.00</b>	<b>-4.2%</b>
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		107,684.26	683,481.45	791,165.71	127,405.00	639,343.00	766,748.00	-3.1%
2) Instruction - Related Services	2000-2999		207,243.40	28,696.08	235,939.48	272,292.00	75,779.00	348,071.00	47.5%
3) Pupil Services	3000-3999		16,943.68	221,108.51	238,052.19	17,400.00	217,278.00	234,678.00	-1.4%
4) Ancillary Services	4000-4999		0.00	8,181.86	8,181.86	0.00	28,714.00	28,714.00	250.9%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	2,000.00	2,000.00	New
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		647,303.47	29,435.21	676,738.68	737,373.00	17,288.00	754,661.00	11.5%
8) Plant Services	8000-8999		20,451.25	24,732.35	45,183.60	310,887.00	30,179.00	341,066.00	654.8%
9) Other Outgo	9000-9999	Except 7600-7699	24,428.00	9,821.00	34,249.00	24,428.00	0.00	24,428.00	-28.7%
<b>10) TOTAL, EXPENDITURES</b>			<b>1,024,054.06</b>	<b>1,005,456.46</b>	<b>2,029,510.52</b>	<b>1,489,785.00</b>	<b>1,010,581.00</b>	<b>2,500,366.00</b>	<b>23.2%</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			197,529.59	(147,520.45)	50,009.14	(334,876.00)	(173,468.00)	(508,344.00)	-1116.5%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	65,133.37	0.00	65,133.37	52,121.00	0.00	52,121.00	-20.0%
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	(146,952.16)	146,952.16	0.00	(173,468.00)	173,468.00	0.00	0.0%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>(81,818.79)</b>	<b>146,952.16</b>	<b>65,133.37</b>	<b>(121,347.00)</b>	<b>173,468.00</b>	<b>52,121.00</b>	<b>-20.0%</b>

Description	Function Codes	Object Codes	2017-18 Unaudited 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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			115,710.80	(568.29)	115,142.51	(456,223.00)	0.00	(456,223.00)	-496.2%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,698,357.86	32,558.78	2,730,916.64	2,814,068.66	31,990.49	2,846,059.15	4.2%
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)			2,698,357.86	32,558.78	2,730,916.64	2,814,068.66	31,990.49	2,846,059.15	4.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,698,357.86	32,558.78	2,730,916.64	2,814,068.66	31,990.49	2,846,059.15	4.2%
2) Ending Balance, June 30 (E + F1e)			2,814,068.66	31,990.49	2,846,059.15	2,357,845.66	31,990.49	2,389,836.15	-16.0%
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	31,990.49	31,990.49	0.00	31,990.49	31,990.49	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	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	203,000.00	0.00	203,000.00	248,000.00	0.00	248,000.00	22.2%
Unassigned/Unappropriated Amount		9790	2,453,902.66	0.00	2,453,902.66	1,923,332.66	0.00	1,923,332.66	-21.6%

<u>Resource</u>	<u>Description</u>	<u>2017-18 Unaudited Actuals</u>	<u>2018-19 Budget</u>
6230	California Clean Energy Jobs Act	19,663.99	19,663.99
6300	Lottery: Instructional Materials	3,345.31	3,345.31
6500	Special Education	434.00	434.00
6512	Special Ed: Mental Health Services	8,547.19	8,547.19
Total, Restricted Balance		<u>31,990.49</u>	<u>31,990.49</u>



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	236,140.17	52,121.00	-77.9%
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			236,140.17	52,121.00	-77.9%
<b>B. EXPENDITURES</b>					
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	171,006.80	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			171,006.80	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			65,133.37	52,121.00	-20.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	65,133.37	52,121.00	-20.0%
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			(65,133.37)	(52,121.00)	-20.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
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)					
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					
		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 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Forest Reserve Funds		8260	65,133.37	52,121.00	-20.0%
Pass-Through Revenues from Federal Sources		8287	171,006.80	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>236,140.17</b>	<b>52,121.00</b>	<b>-77.9%</b>
<b>OTHER LOCAL REVENUE</b>					
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>236,140.17</b>	<b>52,121.00</b>	<b>-77.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	171,006.80	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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>171,006.80</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>171,006.80</b>	<b>0.00</b>	<b>-100.0%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	65,133.37	52,121.00	-20.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>65,133.37</b>	<b>52,121.00</b>	<b>-20.0%</b>

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	236,140.17	52,121.00	-77.9%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
<b>5) TOTAL, REVENUES</b>			236,140.17	52,121.00	-77.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	171,006.80	0.00	-100.0%
<b>10) TOTAL, EXPENDITURES</b>			171,006.80	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			65,133.37	52,121.00	-20.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	65,133.37	52,121.00	-20.0%
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%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			(65,133.37)	(52,121.00)	-20.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
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 (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%

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

Description	2017-18 Unaudited Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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	382.44	382.83	382.83	382.83	382.83
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	382.83	382.44	382.83	382.83	382.83	382.83
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	2.93	2.54	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	12.68	12.68	12.16	12.16	12.16
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	16.83	16.96	17.35	16.83	16.83	16.83
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	399.66	399.40	400.18	399.66	399.66	399.66
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						



Description	2017-18 Unaudited Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.01	0.01	0.01	0.00	0.00	0.00
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.00
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	<b>0.01</b>	<b>0.01</b>	<b>0.01</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>2. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	2.93	2.54	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	12.68	12.68	12.16	12.16	12.16
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	<b>16.83</b>	<b>16.96</b>	<b>17.35</b>	<b>16.83</b>	<b>16.83</b>	<b>16.83</b>
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	<b>16.84</b>	<b>16.97</b>	<b>17.36</b>	<b>16.83</b>	<b>16.83</b>	<b>16.83</b>
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>	<b>399.66</b>	<b>399.40</b>	<b>400.18</b>	<b>399.66</b>	<b>399.66</b>	<b>399.66</b>
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2017-18 Unaudited Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	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
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	557,268.00		557,268.00		55,368.00	501,900.00
Equipment	261,452.01		261,452.01	2,101.99		263,554.00
Total capital assets being depreciated	818,720.01	0.00	818,720.01	2,101.99	55,368.00	765,454.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(256,106.00)		(256,106.00)		5,959.00	(262,065.00)
Equipment	(246,629.16)		(246,629.16)	7,706.16		(238,923.00)
Total accumulated depreciation	(502,735.16)	0.00	(502,735.16)	7,706.16	5,959.00	(500,988.00)
Total capital assets being depreciated, net	315,984.85	0.00	315,984.85	9,808.15	61,327.00	264,466.00
Governmental activity capital assets, net	315,984.85	0.00	315,984.85	9,808.15	61,327.00	264,466.00
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

Form	Description	Value
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2019-20 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	
	MOE Deficiency Percentage - Based on Expenditures Per ADA	
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	
	Adjusted Appropriations Limit	\$216,360.05
	Appropriations Subject to Limit	\$216,360.05
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7907 and EC 1629.	
ICR	Preliminary Proposed Indirect Cost Rate	0.41%
	Fixed-with-carry-forward indirect cost rate for use in 2019-20, subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the Superintendent of Public Instruction:

2017-18 UNAUDITED ACTUAL FINANCIAL REPORT. This report is hereby prepared and filed by the County Superintendent of Schools pursuant to Education Code sections 41010 and 1628.

Signed: \_\_\_\_\_

Date: \_\_\_\_\_

County Superintendent/Designee  
(Original signature required)

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

For County Office of Education:

Nona Griesert

Name

Business Manager

Title

(530) 993-1660, x-120

Telephone

ngriesert@spjUSD.org

E-mail Address

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	738,278.00		738,278.00	0.00		738,278.00	
Total/Net OPEB Liability	148,078.98		148,078.98	8,587.02		156,666.00	
Compensated Absences Payable	27,555.87		27,555.87		17,717.47	9,838.40	
Governmental activities long-term liabilities	913,912.85	0.00	913,912.85	8,587.02	17,717.47	904,782.40	0.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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	2,029,510.52
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	311,086.07
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	10,915.93
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 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	221,087.39
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)				232,003.32
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)				1,486,421.13

<b>Section II - Expenditures Per ADA</b>		<b>2017-18 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)		0.01
B. Expenditures per ADA (Line I.E divided by Line II.A)		148,642,113.00
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>	<b>Total</b>	<b>Per ADA</b>
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	3,555.18
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	3,555.18
B. Required effort (Line A.2 times 90%)	1,214,240.81	3,199.66
C. Current year expenditures (Line I.E and Line II.B)	1,486,421.13	148,642,113.00
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 Met	
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%



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

	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b>	<b>2016-17 Actual</b>			<b>2017-18 Actual</b>		
(2016-17 Actual Appropriations Limit and Gann ADA are from county's prior year Gann data reported to the CDE, LCFF data are from the 2016 annual LCFF Target Entitlement Exhibit)						
<b>PRIOR YEAR APPROPRIATIONS LIMIT</b>						
1. Program Portion of Prior Year Appropriations Limit (A3 times [A6 divided by (A6 plus A7)]), not to exceed A6). Excess is added to Other Services portion.	0.00		0.00			0.00
2. Other Services Portion of Prior Year Appropriations Limit (A3 minus A1)	197,651.30		197,651.30			216,360.05
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D17, PY column)	197,651.30		197,651.30			216,360.05
<b>PRIOR YEAR GANN ADA</b>						
4. Program ADA (Preload/Line B3, PY column)	0.01		0.01			0.01
5. Other ADA (Preload/Line B4, PY column)	362.62		362.62			382.83
<b>PRIOR YEAR LCFF</b>						
6. LCFF Alternative Education Grant (Preload/Line F1, Alternative Education Grant, 2016-17 Annual County LCFF Target Entitlement)	0.00		0.00			0.00
7. LCFF Operations Grant, (Preload/Line A9, Operations Grant, 2016-17 Annual County LCFF Target Entitlement)	806,681.00		806,681.00			806,681.00
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA</b>	<b>Adjustments to 2016-17</b>			<b>Adjustments to 2017-18</b>		
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>						
8. Reorganizations and Other Transfers						
9. Temporary Voter Approved Increases						
10. Less: Lapses of Voter Approved Increases						
11. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A8 plus A9 minus A10)			0.00			0.00
12. Adjustments to Program Portion ([Lines A1 divided by A3] times Line A11)	0.00		0.00	0.00		0.00
13. Adjustments to Other Services Portion (Lines A11 minus A12)			0.00			0.00
<b>ADJUSTMENTS TO PRIOR YEAR ADA</b> (Only for reorganizations and other transfers, and only if adjustments to the appropriations limit amounts are entered in Line A8 or A12 above)						
14. Adjustments to Program ADA						
15. Adjustments to Other ADA						
<b>B. CURRENT YEAR GANN ADA</b>	<b>2017-18 Annual Report</b>			<b>2018-19 Annual Estimate</b>		
<b>CURRENT YEAR PROGRAM ADA</b> (2017-18 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the COE)						
1. Total County Program ADA (Form A, Line B1d)	0.01		0.01	0.00		0.00
2. Total Charter Schools ADA (Form A, Line C2d plus C6d)	0.00		0.00	0.00		0.00
3. Total Current Year ADA (Lines B1 through B2)	0.01	0.00	0.01	0.00	0.00	0.00
	<b>2017-18 P2 Report</b>			<b>2018-19 P2 Estimate</b>		
<b>CURRENT YEAR OTHER ADA</b>						
4. Total District Gann ADA (District Form GANN, Line B3)			382.83			382.83
<b>C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	<b>2017-18 Actual</b>			<b>2018-19 Budget</b>		
<b>TAXES AND SUBVENTIONS (Funds 01, 09, and 62)</b>						
1. Homeowners' Exemption (Object 8021)	589.83		589.83	601.00		601.00
2. Timber Yield Tax (Object 8022)	1,274.73		1,274.73	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	32,837.93		32,837.93	63,324.00		63,324.00
5. Unsecured Roll Taxes (Object 8042)	2,200.15		2,200.15	2,809.00		2,809.00
6. Prior Years' Taxes (Object 8043)	81.64		81.64	50.00		50.00
7. Supplemental Taxes (Object 8044)	529.02		529.02	630.00		630.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Receipts from County Bd. of Supervisors (Object 8070)	0.00		0.00	0.00		0.00
11. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
12. Comm. Redevelopment Funds (Objects 8047 & 8625)	0.00		0.00	0.00		0.00
13. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
14. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
15. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00

	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
16. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
17. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C16)	37,513.30	0.00	37,513.30	67,414.00	0.00	67,414.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
18. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)						
19. TOTAL LOCAL PROCEEDS OF TAXES (Lines C17 plus C18)	37,513.30	0.00	37,513.30	67,414.00	0.00	67,414.00
<b>EXCLUDED APPROPRIATIONS</b>						
20. Medicare (Enter federally mandated amounts only from objs, 3301 and 3302; do not include negotiated amounts)			22,578.17			23,958.00
OTHER EXCLUSIONS						
21. Americans with Disabilities Act						
22. Unreimbursed Court Mandated Desegregation Costs						
23. Other Unfunded Court-ordered or Federal Mandates						
24. TOTAL EXCLUSIONS (Lines C20 through C23)			22,578.17			23,958.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
25. LCFF - CY (objects 8011 and 8012)	833,978.00		833,978.00	776,156.00		776,156.00
26. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(17,285.00)		(17,285.00)	0.00		0.00
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	816,693.00	0.00	816,693.00	776,156.00	0.00	776,156.00
<b>DATA FOR INTEREST CALCULATION</b>						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	2,079,519.66		2,079,519.66	1,992,022.00		1,992,022.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	39,495.65		39,495.65	16,000.00		16,000.00
<b>APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>D. PRELIMINARY APPROPRIATIONS LIMIT</b>			<b>2017-18 Actual</b>			<b>2018-19 Budget</b>
1. Revised Prior Year Program Limit (Lines A1 plus A12)			0.00			0.00
2. Inflation Adjustment			1.0369			1.0367
3. Program Population Adjustment (Lines B3 divided by [A4 plus A14]) (Round to four decimal places)			1.0000			0.0000
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)			0.00			0.00
5. Revised Prior Year Other Services Limit (Lines A2 plus A13)			197,651.30			216,360.05
6. Inflation Adjustment			1.0369			1.0367
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A15]) (Round to four decimal places)			1.0557			1.0000
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			216,360.05			224,300.46
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			216,360.05			224,300.46
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
10. Local Revenues Excluding Interest (Line C19)			37,513.30			67,414.00
11. Preliminary State Aid Calculation						
a. Maximum State Aid in Local Limit (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero)			201,424.92			180,844.46
12. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			4,625.94			2,010.17
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			42,139.24			69,424.17
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			196,798.98			178,834.29
14. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D12b)			42,139.24			
b. State Subventions (Line D13)			196,798.98			
c. Less: Excluded Appropriations (Line C24)			22,578.17			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)			216,360.05			

	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>15. Adjustments to the Limit Per Government Code Section 7902.1</b> (Line D14d minus D9; if negative, then zero)  If not zero report amount to: Michael Cohen, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
<b>16. Apply to Program and Other Services</b> a. Program Portion of Adjustment (Lines [D4 divided by D9] times D15) b. Other Services Portion of Adjustment (Lines D15 minus D16a) c. Final Program Portion of Limit (Lines D4 plus D16a) d. Final Other Services Portion of Limit (Lines D8 plus D16b)	0.00		0.00			
			0.00			
			216,360.05			
<b>SUMMARY</b>						
	<b>2017-18 Actual</b>			<b>2018-19 Budget</b>		
<b>17. Adjusted Appropriations Limit</b> (Lines D16c plus D16d)			216,360.05			224,300.46
<b>18. Appropriations Subject to the Limit</b> (Line D14d)			216,360.05			

\* Please provide below an explanation for each entry in the adjustments column.

Nona Griesert  
Gann Contact Person

(530) 993-1660, x-120  
Contact Phone Number

**Part I - General Administrative Share of Plant Services Costs**

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 59,730.79
- 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) 1,393,307.60

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.29%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

**B. Abnormal or Mass Separation Costs (required)**

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 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)	44,131.64
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	42,281.95
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)	1,938.38
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)	88,351.97
9. Carry-Forward Adjustment (Part IV, Line F)	(80,819.72)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	7,532.25

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	748,202.36
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	235,939.48
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	238,052.19
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	8,181.86
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	87,414.88
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)	364,840.62
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)	116,453.66
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)	43,245.22
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)	1,853,030.27

**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) 4.77%

**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/lic](http://www.cde.ca.gov/fg/ac/lic))

(Line A10 divided by Line B18) 0.41%

**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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	88,351.97
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	(67,254.93)
2. Carry-forward adjustment amount deferred from prior year(s), if any	(160,129.51)
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
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	0.00
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	(161,639.44)
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	(161,639.44)
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
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:	-3.96%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-80,819.72) is applied to the current year calculation and the remainder (\$-80,819.72) is deferred to one or more future years:	0.41%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-53,879.81) is applied to the current year calculation and the remainder (\$-107,759.63) is deferred to one or more future years:	1.86%
LEA request for Option 1, Option 2, or Option 3	2
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	(80,819.72)

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

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3310	150,222.15	1,112.58	0.74%
01	3315	74,578.62	241.97	0.32%
01	3320	13,412.35	124.77	0.93%
01	5630	37,184.41	453.65	1.22%
01	6500	436,627.46	5,326.85	1.22%
01	6512	28,561.98	278.83	0.98%
01	6520	19,762.33	237.67	1.20%
01	6680	24,255.23	295.92	1.22%
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
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	9,793.67		2,236.79	12,030.46
2. State Lottery Revenue	8560	2,323.86		1,108.52	3,432.38
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)		12,117.53	0.00	3,345.31	15,462.84
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
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	0.00		0.00	0.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	2,292.00			2,292.00
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)		2,292.00	0.00	0.00	2,292.00
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	9,825.53	0.00	3,345.31	13,170.84
<b>D. COMMENTS:</b>					

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.

	Teacher Full-Time Equivalents -			Classroom Units -			Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	
	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	0.00	0.00	5,624.50	16,943.68	7,872.44	0.00	0.00
<b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)							
<b>Instructional Goals Description</b>							
0001 Pre-Kindergarten							
1110 Regular Education, K-12							
3100 Alternative Schools				0.00			
3300 Independent Study Centers							
3400 Opportunity Schools							
3500 County Community Schools							
3550 Community Day Schools							
3600 Juvenile Courts							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
4900 Other Supplemental Education				0.25			
5000-5999 Special Education (allocated to 5001)				0.25	4,723.47		
6000 ROC/P					787.23		
<b>Other Goals Description</b>							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
8600 County Services to Districts			0.25		2,361.74		
<b>Other Funds Description</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	0.00	0.00	0.25	0.50	7,872.44	0.00	0.00

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E Column 4)	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional</b>							
<b>Goals</b>							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	
1110	Regular Education, K-12	41,189.73	0.00	41,189.73	4,927.74	46,117.47	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	
3500	County Community Schools	0.00	0.00	0.00	0.00	0.00	
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	
3600	Juvenile Courts	0.00	0.00	0.00	0.00	0.00	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
4900	Other Supplemental Education	41,766.13	8,471.84	50,237.97	6,010.23	56,248.20	
5000-5999	Special Education	823,039.26	13,195.31	836,234.57	100,043.09	936,277.66	
6000	Regional Occupational Ctr/Prg (ROCP)	115,479.20	787.23	116,266.43	13,909.56	130,175.99	
<b>Other Goals</b>							
7110	Nonagency - Educational	221,087.39	0.00	221,087.39	26,449.83	247,537.22	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	41,591.59	0.00	41,591.59	4,975.82	46,567.41	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
8600	County Services to Districts	467,470.03	7,986.24	475,456.27	56,881.30	532,337.57	
<b>Other Costs</b>							
----	Food Services					0.00	
----	Enterprise					0.00	
----	Facilities Acquisition & Construction					0.00	
----	Other Outgo					34,249.00	
<b>Other Funds</b>							
----	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5) times CAC, line E)		0.00	0.00	0.00	0.00	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)					0.00	
----	<b>Total County School Service and Charter Schools Funds Expenditures</b>	1,751,623.33	30,440.62	1,782,063.95	213,197.57	2,029,510.52	

Unaudited Actuals  
2017-18  
County School Service Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	19,887.12	0.00	341.60	0.00	20,961.01	0.00	0.00			0.00	0.00	41,189.73
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3500	County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3600	Juvenile Courts	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4900	Other Supplemental Education	633.41	367.29	0.00	0.00	32,583.57	0.00	8,181.86			0.00	0.00	41,766.13
5000-5999	Special Education	655,165.98	934.34	568.39	15,587.06	120,179.01	5,872.13	0.00			24,732.35	0.00	823,039.26
6000	ROCP	115,479.20	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	115,479.20
<b>Other Goals</b>													
7110	Nonagency - Educational	0.00	56,604.30	0.00	0.00	0.00	0.00	0.00	0.00	156,302.79	8,180.30	0.00	221,087.39
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	41,512.79	0.00		0.00	78.80	0.00	0.00	41,591.59
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8600	County Services to Districts		0.00	0.00	155,912.00	0.00	0.00			307,159.52	4,398.51	0.00	467,470.03
<b>Total Direct Charged Costs</b>		791,165.71	57,905.93	909.99	171,499.06	215,236.38	5,872.13	8,181.86	0.00	463,541.11	37,311.16	0.00	1,751,623.33

\* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	0.00	0.00	0.00	0.00
3100	Alternative Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3500	County Community Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3600	Juvenile Courts	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
4900	Other Supplemental Education	8,471.84	0.00	0.00	8,471.84
5000-5999	Special Education (allocated to 5001)	8,471.84	4,723.47	0.00	13,195.31
6000	ROC/P	0.00	787.23	0.00	787.23
<b>Other Goals</b>					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
8600	County Services to Districts	5,624.50	2,361.74	0.00	7,986.24
<b>Other Funds</b>					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
<b>Total Allocated Support Costs</b>		22,568.18	7,872.44	0.00	30,440.62

<b>A. Central Administration Costs in County School Service and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	87,336.08
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	10,700.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	61,279.61
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	53,881.88
5	Total Central Administration Costs in County School Service and Charter Schools Funds	213,197.57
<b>B. Direct Charged and Allocated Costs in County School Service and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	1,751,623.33
2	Total Allocated Costs (from Form PCR, Column 2, Total)	30,440.62
3	Total Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	1,782,063.95
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	0.00
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		1,782,063.95
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		11.96%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	0.00				0.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			0.00		0.00
Other Outgo (Objects 1000-7999)				34,249.00	34,249.00
<b>Total Other Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>34,249.00</b>	<b>34,249.00</b>

Description	2017-18 Actual	2018-19 Budget	% Diff.
SELPA Name: Sierra County (AW)			
Date allocation plan approved by SELPA governance:			
<b>I. TOTAL SELPA REVENUES</b>			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. COLA Apportionment			
C. Growth Apportionment or Declining ADA Adjustment			
D. Subtotal (Sum lines A.4, B, and C)			
	0.00	0.00	0.00%
E. Program Specialist/Regionalized Services Apportionment			
F. Program Specialist/Regionalized Services for NSS Apportionment			
G. Low Incidence Apportionment			
H. Out of Home Care Apportionment			
I. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			
			0.00%
J. Adjustment for NSS with Declining Enrollment			
			0.00%
K. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines D through J)			
	0.00	0.00	0.00%
L. Mental Health Apportionment			
			0.00%
M. Federal IDEA Local Assistance Grants - Preschool			
			0.00%
N. Federal IDEA - Section 619 Preschool			
			0.00%
O. Other Federal Discretionary Grants			
			0.00%
P. Other Adjustments			
			0.00%
Q. Total SELPA Revenues (Sum lines K through P)			
	0.00	0.00	0.00%
<b>II. ALLOCATION TO SELPA MEMBERS</b>			
Sierra County Office of Education (AW00)			
			0.00%
Sierra-Plumas Joint Unified (AW01)			
			0.00%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.Q)			
	0.00	0.00	0.00%
Preparer			
Name: <u>Nona Griesert</u>			
Title: <u>Business Manager</u>			
Phone: <u>(530) 993-1660, x-120</u>			



Current LEA: 46-10462-0000000 Sierra County Office of Education		
Selected SELPA: AW		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
AW	Sierra County	

Unaudited Actuals  
2017-18 Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8600-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 8610
	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					65,133.37	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	65,133.37		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Unaudited Actuals  
2017-18 Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9810
	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
<b>TOTALS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>65,133.37</b>	<b>65,133.37</b>	<b>0.00</b>	<b>0.00</b>

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	38,318.40	0.00	0.00	0.00	47,630.80	0.00	247,135.39		333,084.59
2000-2999	Classified Salaries	5,999.89	0.00	0.00	0.00	21,402.27	37,563.63	53,740.31		118,706.10
3000-3999	Employee Benefits	21,541.88	0.00	0.00	0.00	27,985.38	35,539.72	134,660.53		219,737.51
4000-4999	Books and Supplies	1,157.42	0.00	0.00	0.00	360.58	3,105.28	10,413.06		15,036.34
5000-5999	Services and Other Operating Expenditures	61,357.33	0.00	0.00	0.00	15,413.96	1,540.27	58,163.16		136,474.72
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Direct Costs</b>	<b>128,374.92</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>112,802.99</b>	<b>77,748.90</b>	<b>504,112.45</b>	<b>0.00</b>	<b>823,039.26</b>
7310	Transfers of Indirect Costs	5,564.52	0.00	0.00	0.00	241.97	0.00	1,516.18		7,322.67
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	13,195.31	0.00	0.00	0.00	0.00	0.00	0.00		13,195.31
	<b>Total Indirect Costs and PCR Allocations</b>	<b>18,759.83</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>241.97</b>	<b>0.00</b>	<b>1,516.18</b>	<b>0.00</b>	<b>20,517.98</b>
	<b>TOTAL COSTS</b>	<b>147,134.75</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>113,044.96</b>	<b>77,748.90</b>	<b>505,628.63</b>	<b>0.00</b>	<b>843,557.24</b>
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	47,630.80	0.00	111,274.49		158,905.29
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	17,533.91	2,256.00	0.00		19,789.91
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	22,826.26	2,115.00	40,144.83		65,086.09
4000-4999	Books and Supplies	1,001.47	0.00	0.00	0.00	360.58	1,839.31	6,535.49		9,736.85
5000-5999	Services and Other Operating Expenditures	4,000.00	0.00	0.00	0.00	1,000.00	0.00	7,389.94		12,389.94
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Direct Costs</b>	<b>5,001.47</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>89,351.55</b>	<b>6,210.31</b>	<b>165,344.75</b>	<b>0.00</b>	<b>265,908.08</b>
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	241.97	0.00	1,237.35		1,479.32
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Indirect Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>241.97</b>	<b>0.00</b>	<b>1,237.35</b>	<b>0.00</b>	<b>1,479.32</b>
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>5,001.47</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>89,593.52</b>	<b>6,210.31</b>	<b>166,582.10</b>	<b>0.00</b>	<b>267,387.40</b>
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									50,135.59
	<b>TOTAL COSTS</b>									<b>217,251.81</b>

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	38,318.40	0.00	0.00	0.00	0.00	0.00	135,860.90		174,179.30
2000-2999	Classified Salaries	5,999.89	0.00	0.00	0.00	3,866.36	36,307.63	53,740.31		98,916.19
3000-3999	Employee Benefits	21,541.88	0.00	0.00	0.00	5,169.12	33,424.72	94,515.70		154,551.42
4000-4999	Books and Supplies	155.95	0.00	0.00	0.00	0.00	1,265.97	3,877.57		5,299.49
5000-5999	Services and Other Operating Expenditures	57,357.33	0.00	0.00	0.00	14,413.96	1,540.27	50,773.22		124,084.78
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Direct Costs</b>	<b>123,373.45</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>23,451.44</b>	<b>71,538.59</b>	<b>338,767.70</b>	<b>0.00</b>	<b>557,131.18</b>
7310	Transfers of Indirect Costs	5,564.52	0.00	0.00	0.00	0.00	0.00	278.83		5,843.35
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	13,195.31	0.00	0.00	0.00	0.00	0.00	0.00		13,195.31
	Total Indirect Costs and PCR Allocations	18,759.83	0.00	0.00	0.00	0.00	0.00	278.83		19,038.66
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>142,133.28</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>23,451.44</b>	<b>71,538.59</b>	<b>339,046.53</b>	<b>0.00</b>	<b>576,169.84</b>
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
<b>TOTAL COSTS</b>										
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Direct Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									
<b>TOTAL COSTS</b>										
										50,135.59
										96,816.57
										146,952.16

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

<b>2016-17 Expenditures</b>	<b>A. State and Local</b>	<b>B. Local Only</b>
1. Enter Total Costs amounts from the 2016-17 Report SEMA, 2016-17 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	579,074.71	70,554.62
2. Enter audit adjustments of 2016-17 special education expenditures from SACS2018ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
_____		
_____		
_____		
3. Enter restatements of 2017-18 special education beginning fund balances from SACS2018ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
_____		
_____		
_____		
4. Enter any other adjustments, not included in Line 1 (explain below)		
_____		
_____		
_____		
5. 2016-17 Expenditures, Adjusted for 2017-18 MOE Calculation (Sum lines 1 through 4)	579,074.71	70,554.62
<b>C. Unduplicated Pupil Count</b>		
1. Enter the unduplicated pupil count reported in 2016-17 Report SEMA, 2016-17 Expenditures by LEA (LE-CY) worksheet	35.00	
2. Enter any adjustments not included in Line C1 (explain below)		
_____		
_____		
_____		
3. 2016-17 Unduplicated Pupil Count, Adjusted for 2017-18 MOE Calculation (Line C1 plus Line C2)	35.00	

**SELPA:** Sierra County (AW)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2017-18 Expenditures by LEA (LE-CY) and the 2016-17 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2017-18 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2017-18 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrkshst.xls>.

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

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

**SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrkshst.xls>

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

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

**SELPA:** Sierra County (AW)

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

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

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

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

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

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

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



**SELPA:** Sierra County (AW)

**SECTION 3**

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2017-18	Actual Expenditures Comparison Year FY 2014-15	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	843,557.24		
b. Less: Expenditures paid from federal sources	217,251.81		
c. Expenditures paid from state and local sources	626,305.43	469,747.00	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		469,747.00	
Less: Exempt reduction(s) for SECTION 1		85,515.26	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	626,305.43	384,231.74	242,073.69

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

	Actual FY 2017-18	FY must be entered Comparison Year	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	843,557.24		
b. Less: Expenditures paid from federal sources	217,251.81		
c. Expenditures paid from state and local sources	626,305.43	469,747.00	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		469,747.00	
Less: Exempt reduction(s) from SECTION 1		85,515.26	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	626,305.43	384,231.74	242,073.69
d. Special education unduplicated pupil count	48	38	
e. Per capita state and local expenditures (A2c/A2d)	13,048.03	10,111.36	2,936.67

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

SELPA: Sierra County (AW)

**B. LOCAL EXPENDITURES ONLY METHOD**

	Actual FY 2017-18	Comparison Year FY 2014-15	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	146,952.16	45,088.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		45,088.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	146,952.16	45,088.00	101,864.16

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

	Actual FY 2017-18	Comparison Year FY 2014-15	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	146,952.16	111,940.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		111,940.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	146,952.16	111,940.00	35,012.16
b. Special education unduplicated pupil count	48	38	
c. Per capita local expenditures (B2a/B2b)	3,061.50	2,945.79	115.71

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

Nona Griesert  
Contact Name

(530) 993-1660  
Telephone Number

Business Manager  
Title

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E-mail Address

SELPA: Sierra County (AW)

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

SELPA: Sierra County (AW)

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDULICATED PUPIL COUNT</b>										
<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	43,846.00	0.00	32,445.00	0.00	41,872.00	0.00	196,088.00		314,251.00
2000-2999	Classified Salaries	8,448.00	0.00	0.00	0.00	20,641.00	40,253.00	72,258.00		141,600.00
3000-3999	Employee Benefits	19,311.00	0.00	13,571.00	0.00	13,542.00	46,514.00	91,155.00		194,093.00
4000-4999	Books and Supplies	22,365.00	0.00	0.00	0.00	0.00	1,515.00	13,634.00		37,514.00
5000-5999	Services and Other Operating Expenditures	78,290.00	0.00	0.00	0.00	30,015.00	10,439.00	41,034.00		159,778.00
6000-6999	Capital Outlay	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00		3,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	175,260.00	0.00	46,016.00	0.00	106,070.00	98,721.00	414,169.00	0.00	840,236.00
7310	Transfers of Indirect Costs	4,503.00	0.00	0.00	0.00	170.00	0.00	866.00		5,539.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	4,503.00	0.00	0.00	0.00	170.00	0.00	866.00		5,539.00
	<b>TOTAL COSTS</b>	<b>179,763.00</b>	<b>0.00</b>	<b>46,016.00</b>	<b>0.00</b>	<b>106,240.00</b>	<b>98,721.00</b>	<b>415,035.00</b>	<b>0.00</b>	<b>845,775.00</b>
<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	43,846.00	0.00	0.00	0.00	0.00	0.00	86,285.00		130,131.00
2000-2999	Classified Salaries	8,448.00	0.00	0.00	0.00	3,096.00	38,053.00	72,258.00		121,855.00
3000-3999	Employee Benefits	19,311.00	0.00	0.00	0.00	356.00	44,343.00	55,118.00		119,128.00
4000-4999	Books and Supplies	12,165.00	0.00	0.00	0.00	0.00	1,515.00	13,634.00		27,314.00
5000-5999	Services and Other Operating Expenditures	69,341.00	0.00	0.00	0.00	29,000.00	10,439.00	41,034.00		149,814.00
6000-6999	Capital Outlay	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00		3,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	156,111.00	0.00	0.00	0.00	32,452.00	94,350.00	268,329.00	0.00	551,242.00
7310	Transfers of Indirect Costs	4,503.00	0.00	0.00	0.00	0.00	0.00	0.00		4,503.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	4,503.00	0.00	0.00	0.00	0.00	0.00	0.00		4,503.00
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>160,614.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>32,452.00</b>	<b>94,350.00</b>	<b>268,329.00</b>	<b>0.00</b>	<b>555,745.00</b>
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	<b>TOTAL COSTS</b>									<b>76,241.00</b>
										<b>631,986.00</b>

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00		1,500.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,500.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,500.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals: resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									76,241.00
<b>TOTAL COSTS</b>										97,227.00
										174,968.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	36,318.40	0.00	0.00	0.00	47,630.80	0.00	247,135.39		333,084.59
2000-2999	Classified Salaries	5,999.89	0.00	0.00	0.00	21,402.27	37,563.63	53,740.31		118,706.10
3000-3999	Employee Benefits	21,541.88	0.00	0.00	0.00	27,995.38	35,539.72	134,660.53		219,737.51
4000-4999	Books and Supplies	1,157.42	0.00	0.00	0.00	360.58	3,105.28	10,413.06		15,036.34
5000-5999	Services and Other Operating Expenditures	61,357.33	0.00	0.00	0.00	15,413.96	1,540.27	56,163.16		136,474.72
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	128,374.92	0.00	0.00	0.00	112,802.98	77,748.90	504,112.45	0.00	823,039.26
7310	Transfers of Indirect Costs	5,564.52	0.00	0.00	0.00	241.97	0.00	1,516.18		7,322.67
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	13,195.31	0.00	0.00	0.00	241.97	0.00	1,516.18	0.00	13,195.31
<b>TOTAL COSTS</b>										
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	47,630.80	0.00	111,274.49		158,905.29
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	17,533.91	2,256.00	0.00		19,789.91
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	22,826.26	2,115.00	40,144.83		65,086.09
4000-4999	Books and Supplies	1,001.47	0.00	0.00	0.00	360.58	1,839.31	6,535.49		9,736.85
5000-5999	Services and Other Operating Expenditures	4,000.00	0.00	0.00	0.00	1,000.00	0.00	7,389.94		12,389.94
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	5,001.47	0.00	0.00	0.00	89,351.55	6,210.31	165,344.75	0.00	265,908.08
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	241.97	0.00	1,237.35		1,479.32
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	241.97	0.00	1,237.35	0.00	1,479.32
	TOTAL BEFORE OBJECT 8980	5,001.47	0.00	0.00	0.00	89,593.52	6,210.31	166,582.10	0.00	267,387.40
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
<b>TOTAL COSTS</b>										
										50,135.59
										217,251.81

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	38,318.40	0.00	0.00	0.00	0.00	0.00	135,860.90		174,179.30
2000-2999	Classified Salaries	5,999.89	0.00	0.00	0.00	3,868.36	35,307.63	53,740.31		98,916.19
3000-3999	Employee Benefits	21,541.88	0.00	0.00	0.00	5,169.12	33,424.72	94,515.70		154,651.42
4000-4999	Books and Supplies	155.95	0.00	0.00	0.00	0.00	1,265.97	3,877.57		5,299.49
5000-5999	Services and Other Operating Expenditures	57,357.33	0.00	0.00	0.00	14,413.96	1,540.27	50,773.22		124,084.78
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Direct Costs</b>	123,373.45	0.00	0.00	0.00	23,451.44	71,538.59	338,767.70	0.00	557,131.18
7310	Transfers of Indirect Costs	5,564.52	0.00	0.00	0.00	0.00	0.00	278.83		5,843.35
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	13,195.31	0.00	0.00	0.00	0.00	0.00	278.83		13,195.31
	<b>Total Indirect Costs</b>	5,564.52	0.00	0.00	0.00	0.00	0.00	278.83	0.00	5,843.35
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)	128,937.97	0.00	0.00	0.00	23,451.44	71,538.59	339,046.53	0.00	562,974.53
	<b>TOTAL COSTS</b>									613,110.12
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Direct Costs</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Indirect Costs</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>TOTAL BEFORE OBJECT 8980</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									50,135.59
8980	Contributions from Unrestricted Revenues to State goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									145,952.16
	<b>TOTAL COSTS</b>									96,816.57
										145,952.16

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



**SELPA:** Sierra County (AW)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2018-19 Budget by LEA (LB-B) and the 2017-18 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2018-19 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2018-19 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

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

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

**SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls>.

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

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

**SELPA:** Sierra County (AW)

**SECTION 2**

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

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

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

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	<u>92,308.00</u>	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	<u>103,776.00</u>	
Increase in funding (if difference is positive)	<u>0.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00 (a)</u>	
Current year funding (IDEA Section 619 - Resource 3315)	<u>20,076.00</u>	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	<u>16,857.60 (b)</u>	

<b>If (b) is greater than (a).</b>		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	<u>16,857.60 (c)</u>	
Available for MOE reduction. (line (a) minus line (c), zero if negative)	<u>0.00 (d)</u>	
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	<u>0.00</u>	

<b>THIS SECTION IS NOT APPLICABLE!</b>		
<b>If (b) is less than (a).</b>		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	<u>                    (e)</u>	
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>16,857.60 (f)</u>	

<p>Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>
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SELPA: Sierra County (AW)

**SECTION 3**

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2018-19	Actual Expenditures Comparison Year FY 2014-15	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	845,775.00		
b. Less: Expenditures paid from federal sources	213,789.00		
c. Expenditures paid from state and local sources	631,986.00	469,747.00	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		469,747.00	
Less: Exempt reduction(s) from SECTION 1		85,515.26	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	631,986.00	384,231.74	247,754.26

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

	Budgeted Amounts FY 2018-19	Comparison Year FY 2014-15	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	845,775.00		
b. Less: Expenditures paid from federal sources	213,789		
c. Expenditures paid from state and local sources	631,986.00	469,747.00	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		469,747.00	
Less: Exempt reduction(s) from SECTION 1		85,515.26	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	631,986.00	384,231.74	
d. Special education unduplicated pupil count	48	38	
e. Per capita state and local expenditures (A2c/A2d)	13,166.38	10,111.36	3,055.02

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

SELPA: Sierra County (AW)

**B. LOCAL EXPENDITURES ONLY METHOD**

	Budget FY 2018-19	Comparison Year FY 2014-15	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	174,968.00	45,088.00	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		45,088.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	174,968.00	45,088.00	129,880.00

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

	Budget FY 2018-19	Comparison Year FY 2014-15	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	174,968.00	45,088.00	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		45,088.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	174,968.00	45,088.00	129,880.00
b. Special education unduplicated pupil count	48	68	
c. Per capita local expenditures (B2a/B2b)	3,645.17	663.06	2,982.11

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

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Title

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Unaudited Actuals  
Special Education Maintenance of Effort  
2018-19 Budget vs. 2017-18 Actual Comparison  
2018-19 Budget by SELPA (SB-B)

Sierra County Office of Education  
Sierra County  
SELPA: Sierra County (AW)

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

SELPA: Sierra County (AW)

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

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

# CSBA POLICY GUIDE SHEET

## September 11, 2018

### **BP/AR 1330 - Use of School Facilities** (BP/AR revised)

Policy updated to reflect the board's authority to provide the use of school facilities free of charge to recreational youth sports leagues that charge participants no more than an average of \$60 per month. Policy also adds new section on the use of school facilities as a polling place, formerly in BP 1400 - Relations Between Other Governmental Agencies and the Schools. Regulation updated to more directly reflect law addressing the board's authority to approve serving alcohol during a special event at district-owned facilities at a time when students are not present.

### **BP 1400 - Relations Between Other Governmental Agencies and the Schools** (BP revised)

Policy revised to delete material regarding the use of school facilities as a polling place, now addressed in BP 1330 - Use of School Facilities. Policy adds material on collaboration with local government agencies, formerly in BP 1020 - Youth Services.

### **BP 1020 - Youth Services** (BP deleted)

Policy deleted and key concepts moved to BP 1400 - Relations Between Other Governmental Agencies and the Schools.

### **BP 2210 - Administrative Discretion Regarding Board Policy** (BP revised)

Policy updated to add the board's expectation that the superintendent or designee will be nondiscriminatory and demonstrate a commitment to equity whenever he/she is exercising administrative authority to address a situation that is either not covered in written policies or that requires immediate action to avoid risk to student and staff safety, protect district property, or prevent disruption of school operations. Policy clarifies the superintendent's accountability for all areas of operation under his/her authority and provides that the superintendent or designee will notify the board, as appropriate, of his/her actions exercised pursuant to this policy.

### **BP/AR 5112.5 - Open/Closed Campus** (BP revised; AR deleted)

Policy revised to clarify options for open campus and add optional language regarding district criteria for student eligibility for open campus privileges. Policy also includes the requirement for written parental notification of the open campus policy, formerly in AR, and clarifies that a student's unauthorized absence from school constitutes an unexcused absence but is not classified as truancy unless it meets the legal definition of truancy based on the number of absences during the school year. Regulation deleted and key concepts moved to BP.

### **BP/AR 5145.13 - Response to Immigration Enforcement** (BP/AR added)

New policy and regulation reflect **NEW LAW (AB 699)** which mandates districts to adopt, by July 1, 2018, policy consistent with the model policy developed by the California Attorney General, including policy related to the district's response to requests by law enforcement for access to information, students, or school grounds for immigration enforcement purposes and actions to be taken in the event that a student's family member is detained or deported. Policy also reflects **NEW LAW (SB 31)** which prohibits districts from compiling or assisting federal government authorities with compiling a list, registry, or database based on students' national origin, ethnicity, or religion.

### **BP/AR 5145.3 - Nondiscrimination/Harassment** (BP/AR revised)

Minor revisions made in policy and regulation to reflect **NEW LAW (AB 699)** which prohibits discrimination based on immigration status.

### **BP 5145.9 - Hate-Motivated Behavior** (BP revised)

Policy updated to define hate-motivated behavior and expand material related to collaboration, staff training, and enforcement of rules regarding student conduct. Policy also provides for the use of uniform complaint procedures when the behavior is determined to be based on unlawful discrimination.

**\*\*Choose Option 1 or 2 or 3 on page 3\*\* Option 2 is current practice.**

# Sierra County/Sierra-Plumas Joint USD

## Board Policy

Community Relations \_\_\_\_\_

BP 1330

### The Board of Education **USE OF SCHOOL FACILITIES**

Note: Education Code 38133 **mandates** that the Governing Board develop rules and regulations related to the management, direction, and control of school facilities. Pursuant to Education Code 38130-38138 (the Civic Center Act), school facilities are civic centers and, under certain circumstances, members of the school community must be allowed to use them for specified purposes. In granting access for use of school facilities to district residents and community groups, the Board must be careful to avoid discriminating against certain individuals, groups, or viewpoints and thereby violating constitutional requirements, including free speech rights. In *Good News Club v. Milford Central School*, the U.S. Supreme Court held that the school district violated the club's free speech rights when it denied the club use of school facilities for after-school meetings because of the religious nature of the meetings.

The Governing Board believes that school facilities and grounds are a vital community resource which should be used to foster community involvement and development. -Therefore, the Board authorizes the use of school facilities by district residents and community groups for purposes specified in the Civic Center Act, to the extent that such use does not interfere with school activities or other school-related uses.

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

(cf. *6145.5 - Student Organizations and Equal Access*)

~~School~~The Superintendent or designee shall give priority to school-related activities ~~shall have priority~~ in the use of school facilities and grounds. -Other uses authorized under the Civic Center Act shall be on a first-come, first-served basis.

~~As necessary to ensure efficient use of school facilities, the Superintendent may enter into an agreement for the joint use of any school facilities or grounds. The Superintendent shall approve any such agreement only if it determines that it is in the best interest of the district and the community.~~

(cf. ~~1330.1 - Joint Use Agreements~~)

~~The Superintendent or designee may grant the use of school facilities on those days on which the school is closed. (Education Code 37220)~~

(cf. ~~6115 - Ceremonies and Observances~~)

Note: Pursuant to Education Code 38133, the Board is **mandated** to develop rules and regulations which must include the items specified below for the management, direction, and control of school facilities.

For the effective management and control of school facilities and grounds, the Superintendent or designee shall maintain procedures and regulations that: (Education Code 38133)

1. Aid, encourage, and assist groups desiring to use school facilities for approved activities



2. Preserve order in school ~~buildings~~facilities and on school grounds and protect school facilities, designating a person to supervise this task, if necessary  
(cf. 0450 - Comprehensive School Safety Plan)  
(cf. 3516 - Emergencies and Disaster Preparedness Plan)
3. Ensure that the use of school facilities or grounds is not inconsistent with their use for school purposes and does not interfere with the regular conduct of school work

Note: The following paragraph is **optional** and may be modified to reflect district practice.

Subject to prior approval by the Board, the Superintendent or designee may grant the use of school facilities or grounds on those days on which district schools are closed. (Education Code 37220)  
(cf. 6115 - Ceremonies and Observances)

There shall be no advertising on school facilities and grounds except as allowed by district policy specified in BP 1325 - Advertising and Promotion.  
(cf. 1325 - Advertising and Promotion)

Note: The following **optional** paragraph may be modified to reflect district practice. A district may enter into an agreement with another entity for ~~Fees~~

The Board ~~authorizes~~ the joint use of school facilities or grounds. For considerations to guide the development of such an agreement, see BP 1330.1 - Joint Use Agreements.

As necessary to ensure efficient use of school facilities, the Superintendent or designee may, with the Board's approval, enter into an agreement for the joint use of any school facilities or grounds. The Board shall approve any such agreement only if it determines that it is in the best interest of the district and the community.  
(cf. 1330.1 - Joint Use Agreements)

### Fees

~~without charge~~Note: Education Code 38134 authorizes districts to charge an amount "not exceeding" direct costs for the use of school facilities or grounds by community groups and entities. 5 CCR 14037-14041 contain specific rules adopted by the State Board of Education for determining "direct costs" to be charged for use of school facilities and grounds. See the section "Calculating Direct Costs" below. If the district chooses to charge fees, 5 CCR 14041 requires the Board to adopt a fee schedule that specifies the hourly fee to be charged by the district either for specific school facilities and grounds or for types or categories of school facilities or grounds (e.g., all gymnasiums or playgrounds).

The Board shall adopt a comprehensive schedule of fees to be charged for community use of school facilities and grounds, including, but not limited to, the multipurpose room(s), playing or athletic field(s), track and field venue(s), tennis court(s), and outdoor basketball court(s). The schedule of fees shall be prepared in accordance with 5 CCR 14037-14041. (5 CCR 14041)  
(cf. 9320 - Meetings and Notices)

Note: Education Code 38134 **mandates** each district that chooses to charge the community a fee for the use of school facilities to adopt a policy specifying the activities and organizations that shall be subjected to the fees.

The options below provide suggestions on how districts that choose to charge fees may categorize activities and organizations for that purpose. Option 1 is for use by districts that choose to charge an amount "not exceeding" direct costs to all community groups. Option 2 is for use by districts that choose to grant free use to nonprofit organizations, ~~clubs, or associations~~ and to groups organized to promote youth and school activities. ~~In accordance with Education Code 38134(a), these groups include, but are~~ but charge other groups an amount "not exceeding" direct costs. Option 3 is for use by districts that grant free use to school-related organizations only.

Regardless of the option chosen, there is an exception for the use of school facilities and grounds for religious services, as noted below.

### **OPTION 1: (Amount not exceeding direct costs to all community groups)**

The Board believes that the use of school facilities or grounds should not result in an expense to the district. The Superintendent or designee shall charge all groups granted the use of school facilities or grounds under the Civic Center Act an amount not exceeding direct costs determined in accordance with 5 CCR 14037-14041. (Education Code 38134)

### **OPTION 2: (No charge to nonprofit organizations and youth and school-oriented groups)**

Note: This option reflects the common practice among districts to allow free use of school facilities by nonprofit organizations and clubs and associations that promote youth and school activities pursuant to Education Code 38134. Districts that wish to allow free use by some groups but charge other groups should proceed cautiously and ensure that such free use or discount is granted on a reasonable and nondiscriminatory basis. It is strongly recommended that districts consult legal counsel before deciding which groups will or will not be charged and, based upon legal counsel's advice, decide whether it would be appropriate to specifically name in the district's policy the community groups that will or will not be charged.

The Board authorizes the use of school facilities or grounds, without charge, by nonprofit organizations and by clubs or associations organized to promote youth and school activities, including, but not limited to, Girl Scouts, Boy Scouts, Camp Fire USA, YMCA, parent-teacher associations, ~~and~~ school-community advisory councils-, and recreational youth sports leagues that charge participants no more than an average of \$60 per month. Other groups that request the use of school facilities under the Civic Center Act, ~~including nonprofit groups not organized to promote youth and school activities and for profit groups~~, shall be charged an amount not to ~~exceed~~exceeding direct costs. ~~However, if determined in accordance with 5 CCR 14037-14041.~~ (Education Code 38134)

### **OPTION 3: (No charge to school-related organizations)**

The Board authorizes the use of school facilities or grounds without charge to school-related organizations whose activities are directly related to or for the benefit of district schools. All other groups requesting the use of school facilities under the Civic Center Act shall be charged an amount not exceeding direct costs determined in accordance with 5 CCR 14037-14041.

Note: **The remainder of this section is for use by all districts** regardless of the option chosen above. Pursuant to Education Code 38134, any group authorized to use school facilities for religious services, **must be charged "at least" direct costs.**

Additionally, when any use of school facilities or grounds is for religious services, the district shall charge an amount at least equal to the district's direct costs. (Education Code 38134)

Note: Education Code 38134 requires the district to charge fair rental value when facilities are used for fundraising activities which are not beneficial to youth, public school activities, or charitable purposes, under the conditions specified below. "Fair rental value" is defined as direct costs plus the amortized costs of the school facilities or grounds used for the duration of the activity.

Groups shall be charged fair rental value when using school facilities or grounds for entertainment or meetings where admission is charged or contributions solicited and net receipts are not to be expended for charitable purposes or for the welfare of the district's students, ~~the group shall be charged an amount that equals or exceeds direct costs determined in accordance with.~~ (Education Code 38134.)

### In determining direct **Calculating Direct Costs**

Direct costs to be charged for community use of ~~each, or each type of,~~ school ~~facilities~~ facility or grounds, ~~including, but not limited to, playing or athletic fields, track~~ shall be calculated in accordance with 5 CCR 14038 and field venues, tennis courts, and outdoor basketball courts, the Superintendent or designee shall include ~~amay~~ reflect the community's proportionate share of the ~~costs of the~~ following costs: (Education Code 38134; 5 CCR 14038-14041)

1. ~~Supplies, utilities, janitorial services, other services of district employees, and salaries of district employees directly associated with operation and maintenance of the school facilities or grounds~~ involved

2. ~~Maintenance~~ Capital direct costs calculated in accordance with 5 CCR 14039, including the estimated costs of maintenance, repair, restoration, and refurbishment of ~~the school facilities or grounds~~

However, for ~~non-classroom-based programs that operate after space~~ school ~~hours~~ facilities or grounds

2. ~~Operational direct costs calculated in accordance with 5 CCR 14040, including, but not limited~~ estimated costs of supplies, utilities, janitorial services, other services performed by district employees and/or contracted workers, and salaries and benefits paid to district employees directly associated with the administration of the Civic Center Act to, ~~after-school, tutoring, operate and child care programs, direct costs to be charged~~ maintain school facilities and grounds

Note: The following **optional** paragraph applies to districts that choose to discount direct cost fees based on the type or category of the applicant, such as to groups with tax-exempt status as authorized pursuant to 5 CCR 14041.

Direct cost fees shall not ~~include the cost of~~ be discounted to any group or organization except when the discount is specifically authorized in the adopted fee schedule. (5 CCR 14041)

## Expending Funds Collected as Capital Direct Costs

Any funds collected as capital direct costs shall be deposited into a special fund to be used only for capital maintenance, repair, restoration, ~~or~~and refurbishment of ~~the~~ school facilities ~~or~~and grounds. (Education Code 38134(5 CCR 14042)

## Use of ~~(cf. 5148 – Child Care and Development)~~ ~~(cf. 5148.2 – Before/After School Programs) Facility as Polling Place~~

Note: Pursuant to Elections Code 12283, an elections official requesting the use of a school building as a polling place must include in his/her request a list of the schools needed. Such requests must be made within sufficient time before the start of the school year so that the Board can determine and notify parents/guardians whether (1) the school will remain in session on those days, (2) the school day will be designated for staff training and development, or (3) the school will be closed to students and nonclassified employees. See BP 6111 - School Calendar.

The Board may authorize the use of school buildings as polling places on any election day, and may also authorize the use of school buildings, without cost, for the storage of voting machines and other vote-tabulating devices. However, if a city or county elections official specifically requests the use of a school building as a polling place, the Board shall allow its use for such purpose. If school will be in session, the Superintendent or designee shall identify to elections officials the specific areas of the school buildings not occupied by school activities that will be allowed for use as polling places. (Elections Code 12283)  
(cf. 6111 - School Calendar)

When a school is used as a polling place, the Superintendent or designee shall provide the elections official a site with an adequate amount of space that will allow the precinct board to perform its duties in a manner that will not impede, interfere, or interrupt the normal process of voting and shall make a telephone line for Internet access available for use by local elections officials if so requested. He/she shall make a reasonable effort to ensure that the site is accessible to persons with disabilities. (Elections Code 12283)

The Superintendent or designee shall establish procedures to ensure student safety and minimize disruptions whenever school is in session while the facilities are being used as a polling place.  
(cf. 3515.2 - Disruptions)

### *Legal Reference:*

#### EDUCATION CODE

*10900-10914.5 Community recreation programs*

*32282 School safety plan*

*37220 School holidays*

*38130-38138 Civic Center Act, use of school property for public purposes*

#### BUSINESS AND PROFESSIONS CODE

*25608 Alcoholic beverage on school premises*

#### ELECTIONS CODE

*12283 Polling places: schools*

#### GOVERNMENT CODE

*54950-54963 The Ralph M. Brown Act*

#### MILITARY AND VETERANS CODE

1800 Definitions

CODE OF REGULATIONS, TITLE 5

14037-14042 Proportionate direct costs for use of school facilities and grounds

UNITED STATES CODE, TITLE 20

7905 Equal access to public school facilities

COURT DECISIONS

Good News Club v. Milford Central School, (2001) 533 U.S. 98

Lamb's Chapel v. Center Moriches Union Free School District, (1993) 508 U.S. 384

Cole v. Richardson, (1972) 405 U.S. 676

Connell v. Higgenbotham, (1971) 403 U.S. 207

ACLU v. Board of Education of Los Angeles, (1961) 55 Cal.2d 167

Ellis v. Board of Education, (1945) 27 Cal.2d 322

ATTORNEY GENERAL OPINIONS

82 Ops.Cal.Atty.Gen. 90 (1999)

79 Ops.Cal.Atty.Gen. 248 (1996)

Management Resources:

CSBA PUBLICATIONS

Maximizing Opportunities for Physical Activity Through Joint Use of Facilities, Policy Brief, February 2010

Building Healthy Communities: A School Leader's Guide to Collaboration and Community Engagement, 2009

WEB SITES

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

California Department of Education: <http://www.cde.ca.gov>

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

Policy adopted: April 10, 2007

revised: August 12, 2008

revised: October 8, 2013

revised: September 11, 2018

# Sierra County/Sierra-Plumas Joint USD

## Administrative Regulation

Community Relations

AR 1330

### USE OF SCHOOL FACILITIES

Note: The following administrative regulation is **mandated** for the management, direction, and control of school facilities, pursuant to Education Code 38133.

#### Application for Use of Facilities

Any person applying for the use of any school facilities or grounds on behalf of any society, group, or organization shall present written authorization from the group or organization to make the application.

~~All use agreements must be reviewed annually. Each year, July 1 begins a new permit cycle.~~

Note: The California Supreme Court has determined that the requirements of Education Code 38135 and 38136 are unconstitutional (ACLU v. Board of Education of City of Los Angeles). Although these provisions have not been repealed, districts are advised not to require any oath affirming that the group does not intend to take actions leading to the overthrow of the government.

Other types of oaths have been held constitutionally acceptable. The California Supreme Court upheld the use of an oath that the individual or group does not intend to use school premises to commit unlawful acts (ACLU v. Board of Education), and the U.S. Supreme Court has upheld affirmative loyalty oaths for public employees, expressing a promise to support the federal and state constitutions (Connell v. Higgenbotham; Cole v. Richardson). The accompanying exhibit provides a sample facilities use statement. The following paragraph is **optional**.

Persons or organizations applying for the use of school facilities or grounds shall submit a facilities use statement indicating that they uphold the state and federal constitutions and do not intend to use school premises or facilities to commit unlawful acts.

#### Civic Center Use

Subject to district policies and regulations, school facilities and grounds shall be available to citizens and community groups as a civic center for the following purposes: (Education Code 32282, 38131)

1. Public, literary, scientific, recreational, educational, or public agency meetings
2. The discussion of matters of general or public interest

Note: An Attorney General Opinion (79 Ops.Cal.Atty.Gen. 248 (1996)) found unconstitutional the section of Education Code 38131 which provides that a board may grant the use of school facilities to a religious group to conduct services only when the religious group has no other suitable meeting place. Although Attorney General opinions do not carry the force of law, they are given deference by the courts in the case of legal challenge. Therefore, a district should consult legal counsel before requiring a religious organization to establish that it lacks

another suitable meeting place for the conduct of its services in order to rent school facilities. In that same opinion, the Attorney General also determined that Education Code 38131 does not limit the renewability of the temporary use permit for school facilities by a religious organization. Thus, legal counsel should also be consulted before a district refuses to renew a temporary permit. Item #3 below is consistent with the Attorney General's interpretation of Education Code 38131.

3. The conduct of religious services for temporary periods, on a one-time or renewable basis, by any church or religious organization
4. Child care programs to provide supervision and activities for children of preschool and elementary school age  
(*cf. 5148 - Child Care and Development*)  
(*cf. 5148.2 - Before/After School Programs*)  
(*cf. 5148.3 - Preschool/Early Childhood Education*)
5. The administration of examinations for the selection of personnel or the instruction of precinct board members by public agencies
6. Supervised recreational activities, including, but not limited to, sports league activities that are arranged for and supervised by entities, including religious organizations or churches, and in which youth may participate regardless of religious belief or denomination
7. A community youth center

Note: Pursuant to Education Code 32282, procedures to allow school facilities to be used by public agencies, such as the Red Cross, for mass care and welfare shelters during an emergency must be included in the comprehensive school safety plan. See AR 0450 - Comprehensive Safety Plan.

~~(*cf. 1020 - Youth Services*)~~

8. Mass care and welfare shelters during disasters or other emergencies affecting the public health and welfare  
(*cf. 0450 - Comprehensive Safety Plan*)  
(*cf. 3516 - Emergencies and Disaster Preparedness Plan*)
9. A ceremony, patriotic celebration, or related educational assembly conducted by a veterans' organization

*A veterans' organization* means the American Legion, Veterans of Foreign Wars, Disabled American Veterans, United Spanish War Veterans, Grand Army of the Republic, or other duly recognized organization of honorably discharged soldiers, sailors, or marines of the United States, or any of their territories. (Military and Veterans Code 1800)

Note: Education Code 38131 allows the district to grant use of school facilities for other purposes as deemed appropriate. The district may add any other purposes approved by the Governing Board.

10. Other purposes deemed appropriate by the Governing Board ~~of Education~~

## Restrictions

Note: In adopting rules for the management and control of school facilities, districts must be careful to ensure that they do not impose restrictions that may violate constitutionally protected rights. Generally, court decisions have held that districts may not discriminate on the basis of a group's viewpoint, and thus the use of facilities should be granted on a neutral basis. In *Good News Club v. Milford Central School*, the U.S. Supreme Court held that a district which prohibited a religious club from using school facilities after school hours for activities for which it allowed other community groups to use the school facilities discriminated against the club on the basis of the club's religious viewpoint in violation of the First Amendment to the United States Constitution.

Because federal and state constitutional free speech issues may be involved when a district denies the use of school facilities to certain groups, it is strongly recommended that a district consult with legal counsel before doing so.

School facilities or grounds shall not be used for any of the following activities:

1. Any use by an individual or group for the commission of any crime or any act prohibited by law
2. Any use which is inconsistent with the use of ~~the~~ school facilities for school purposes or which interferes with the regular conduct of school or school work
3. Any use which involves the possession, consumption, or sale of ~~alcoholic beverages~~ drugs or any restricted substances, including tobacco ~~(All District facilities are tobacco free.)~~  
(*cf. 3513.3 - Tobacco-Free Schools*)

Note: Pursuant to Business and Professions Code 25608, it is a misdemeanor to possess, consume, sell, give, or deliver any alcoholic beverage to any person in a school building or on school grounds unless a specified exception applies. One such exception is serving alcohol during a special event, pursuant to a license or permit obtained under the Alcohol Beverage Control Act, at district-owned facilities at a time when students are not present. For this purpose, "facilities" include, but are not limited to, office complexes, conference centers, or retreat facilities. Although Business and Professions Code 25608 allows this exception, the district should consult legal counsel and/or risk management personnel when determining whether to allow alcohol on district property pursuant to this exception. When a district allows the use of its facilities or grounds for events that may involve the serving or consumption of alcoholic beverages, it is recommended that rules and/or limitations be established to minimize risks to the district and attendees at such events (e.g., requiring security guards and/or additional insurance, limiting the presence of alcoholic beverages to designated areas, limiting the types of beverages and/or how many drinks can be served at a time, specifying the time period during which alcoholic beverages may be served). Item #4 is **optional** and may be deleted or revised to reflect any limitations imposed on the facility user.

4. ~~Any use which involves the possession, consumption, or sale of alcoholic beverages. , except for special events approved by the Superintendent or designee pursuant to Business and Professions Code 25608 which are covered by a special events permit pursuant to Division 9 of the Business and Professions Code and which will occur at a time when students are not on the grounds. Any such use of school facilities shall be subject to any limitations that may be necessary to reduce risks to the district and ensure the safety of participants, as determined by the Superintendent or designee. Applicable limitations shall be clearly stated in the facility use agreement to be signed by the user's representative.~~

Note: Districts may exclude certain facilities from community use for safety or security reasons. Such facilities might include (1) offices or computer rooms containing records and confidential information and (2) science rooms



and other rooms containing hazardous chemicals or equipment that cannot be used safely without special knowledge or skills. The following paragraph is **optional** and may be revised to specify excluded facilities.

The district may exclude certain school facilities from nonschool use for safety or security reasons.

### **Damage and Liability**

Note: Pursuant to Education Code 38134, a district is authorized to take the actions specified in the following **optional** paragraph when damage to school facilities or grounds occurs from use by a nonprofit group, organization, club, or association that promotes youth and school activities.

Groups, organizations, or persons using school facilities or grounds shall be liable for any property damage caused by the activity. The district may charge the amount necessary to repair the damages and may deny the group further use of school facilities or grounds. (Education Code 38134)

Note: Education Code 38134 distinguishes the liability and insurance obligations of nonprofit groups, clubs, and associations that promote youth and school activities from those of the district. The district is liable for any injuries resulting from its negligence in the ownership and maintenance of its facilities and grounds and must bear the cost of insuring against these risks and defending itself from related claims.

Any group or organization using school facilities or grounds shall be liable for any injuries resulting from its negligence during the use of district facilities or grounds.- The group shall bear the cost of insuring against this risk and defending itself against claims arising from this risk. (Education Code 38134)

Groups or organizations shall provide the district with evidence of insurance against claims arising out of the group's own negligence when using school facilities. (Education Code 38134)

Note: Pursuant to Education Code 38134, groups that promote youth and school activities cannot be required to sign hold harmless and indemnification agreements agreeing to defend and indemnify the district against liability arising during the group's use of school facilities to the extent that the agreement requires the group to assume liability for the district's negligence. The statute is unclear as to whether the district can require non-youth-related groups to indemnify the district from any and all injuries resulting from the use of the facilities. Districts wishing to create such an agreement should consult legal counsel.

Because hold harmless agreements are only as strong as the groups' credit, districts should generally require proof of insurance in addition to such agreements. When a hold harmless and indemnification agreement appears necessary for any specific school facilities or a specific event, the district's risk manager, insurance carrier, or legal counsel should tailor it to the situation.

As permitted, the Superintendent or designee may require a hold harmless agreement and indemnification when warranted by the type of activity or the specific facilities being used.

SIERRA COUNTY OFFICE OF EDUCATION  
 SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT  
 Policy adopted: April 10, 2007  
 revised: August 12, 2008  
 revised: October 8, 2013  
 revised: September 11, 2018

# Sierra County/Sierra-Plumas Joint USD

## Board Policy

Community Relations

BP 1400

### RELATIONS BETWEEN OTHER GOVERNMENTAL AGENCIES AND THE SCHOOLS

Note: The following **optional** policy may be revised to reflect district practice. Welfare and Institutions Code 18986-18986.30 encourage the development of a comprehensive and collaborative delivery system of services to children and youth at the local level. For further information about establishing collaborative structures among the leadership of local governments, see the Cities, Counties and Schools Partnership's web site.

The ~~Governing Board of Education recognizes/believes~~ that ~~agencies at all levels of district efforts to provide a high-quality education for students in the community can be enhanced by collaboration with other government share its concern and responsibility and public agencies that are responsible~~ for the health, safety, and ~~welfare/well-being~~ of ~~children and youth.~~— The ~~Superintendent or designee/district~~ shall initiate and maintain good working relationships with representatives of ~~these local~~ agencies ~~in order to~~ maximize student and family access to support services that will help district schools and students make use of the resources which governmental agencies can provide. ~~achieve their highest potential.~~

~~(cf. 0450 - Comprehensive Safety Plan)~~

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

~~(cf. 5131.6 - Alcohol and Other Drugs)~~

~~(cf. 1020 - Youth Services)~~

~~(cf. 3515.2 - Disruptions)~~

~~(cf. 3515.3 - District Police/Security Department)~~

~~(cf. 3515.5 - Sex Offender Notification)~~

~~(cf. 3516 - Emergencies and Disaster Preparedness Plan)~~

~~(cf. 5131.7 - Weapons and Dangerous Instruments)~~

~~(cf. 5141.22 - Infectious Diseases<sup>32</sup> - Health Screening for School Entry)~~

~~(cf. 5141.4 - Child Abuse Prevention and Reporting)~~

~~(cf. 5145.11 - Questioning and Apprehension 5141.52 - Suicide Prevention)~~

~~(cf. 5145.12 - Search and Seizure 5141.6)~~

~~(cf. 7131 - Relations with Local Agencies)~~

~~The district may enter into agreements with other agencies which involve the exchange of funds or reciprocal services. Such agreements shall be approved by the Board and executed in writing.~~

#### Elections/Voter Registration

~~If a city or county elections official specifically requests the use of a school building as a polling place, the Board shall allow its use for such purpose. The Board may authorize the use of school buildings as polling places on any election day, and may also authorize the use of school buildings, without cost, for the storage of voting machines and other vote tabulating devices. If school sessions will continue, the Board shall identify to elections officials the specific areas of the school~~

~~buildings not occupied by school activities that will be allowed for use as polling places. (Elections Code 12283)~~

~~(cf. 6111 - School Calendar/Health Services)~~

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

~~When a school is used as a polling place, the Superintendent or designee shall provide the elections official a site with an adequate amount of space that will allow the precinct board to perform its duties in a manner that will not impede, interfere or interrupt the normal process of voting, and shall make a telephone line for Internet access available for use by local elections officials if so requested. He/she shall make a reasonable effort to ensure that the site is accessible to disabled persons. (Elections Code 12283)~~

~~(cf. 5148 - Child Care and Development)~~

~~(cf. 0410—Nondiscrimination in District 5148.2 - Before/After School Programs and Activities)~~

~~(cf. 5148.3 - Preschool/Early Childhood Education)~~

~~(cf. 6164.2 - Guidance/Counseling Services)~~

~~(cf. 6173 - Education for Homeless Children)~~

~~(cf. 6173.1 - Education for Foster Youth)~~

Note: In addition to any collaborative efforts that the district may initiate, there are a number of county structures in which district participation is appropriate. For example, if the County Board of Supervisors has established an Interagency Children's Services Coordinating Council pursuant to Welfare and Institutions Code 18986.10-18986.15, that council must include at least one superintendent of a unified school district within the county. In addition, Welfare and Institutions Code 18980-18983.8 provide for the development of a Child Abuse Prevention Coordinating Council within each county and encourage representatives of public and private schools to be included on these councils. Pursuant to Health and Safety Code 130100-130155, counties also have established First 5 County Commissions which work to help children enter school physically and emotionally healthy and ready to succeed.

~~To encourage students to participate in the elections process when they are eligible, the Superintendent or designee may distribute to high school seniors voter registration forms provided by the Secretary of State. He/she shall determine the most effective means of distributing the forms, which may include but not be limited to distributing forms at the start of the school year, with orientation materials, at central locations, and/or with graduation materials.~~

~~The Board shall initiate or participate in collaborative relationships with city and county elected officials to design and coordinate multi-agency programs that respond to the needs of children and families and provide more efficient use of district and community resources. To further such collaborations, the Board may establish or participate in formal structures for governance teams to regularly meet and discuss issues of mutual concern.~~

~~(cf. 0200 - Goals for the School District)~~

~~(cf. 9140 - Board Representatives)~~

The Superintendent and appropriate staff shall cooperate with government and public agencies in the planning and implementation of joint projects or activities within the community. The Superintendent or designee may designate a coordinator to ensure effective implementation of the district's responsibilities in any such collaborative project.

In order to identify priorities for services, the Board shall encourage a periodic assessment of children's needs within the community, which may include, but not be limited to, needs based on poverty, child abuse and neglect, poor physical or mental health, substance abuse, violence, homelessness, placement in foster care, or lack of access to child care. The needs assessment

should also examine the extent to which those needs are being met through existing services in the district and in the community, the costs of providing those services, and any gaps, delay, or duplication of services.

The Board shall approve the services to be offered by the district, the resources that will be allocated to support collaboration, any use of school facilities for services, and any development or joint use of facilities with other jurisdictions. All agreements with other agencies to coordinate services or share resources shall be in writing. The Board may establish joint powers agreements or memorandums of understanding, when feasible, to formalize the responsibilities and liabilities of all parties in a collaborative activity.

*(cf. 1330 - Use of School Facilities)*

*(cf. 1330.1 - Joint Use Agreements)*

*(cf. 3100 - Budget)*

The Superintendent or designee shall work with interagency partners to explore funding opportunities available through each agency, state and national grant programs, and/or private foundations for youth service coordination and delivery.

Note: Education Code 49075 authorizes districts to permit access to student records to any person for whom a parent/guardian has provided written consent; see BP/AR 5125 - Student Records.

In order to facilitate service delivery or determination of eligibility for services, the district may share information with other appropriate agencies as long as the parent/guardian consents and the information is shared in accordance with laws pertaining to confidentiality and privacy.

*(cf. 3553 - Free and Reduced Price Meals)*

*(cf. 5125 - Student Records)*

The Board shall receive regular reports of progress toward the identified goals of the collaborative effort. The reports may include, but not be limited to, feedback from staff and families regarding service delivery, numbers of children and families served, specific indicators of conditions of children, and indicators of system efficiency and cost effectiveness.

*(cf. 0500 - Accountability)*

The Board shall communicate with the community about the district's collaborative efforts and the conditions of children within the schools. The Board may advocate for local, state, and national policies, programs, and initiatives designed to improve the conditions of children and youth.

*(cf. 1100 - Communication with the Public)*

*(cf. 1160 - Political Processes)*

*(cf. 9000 - Role of the Board)*

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

*Legal Reference:*

EDUCATION CODE

8800-8807 Healthy Start support services for children

10900-10914.5 -Cooperative community recreation programs

~~12400 Authority to receive and expend federal funds~~

~~12405 Authority to participate in federal programs~~

~~17050 Joint use 49073 Privacy of library facilities~~

~~17051 Joint use of park and recreational facilities~~

~~32001 Fire alarms and drills~~  
~~35160 Authority of governing boards~~  
~~35160.1 Broad authority of school districts~~  
~~48902 Notification of law enforcement agencies~~  
~~48909 District attorney may give notice re student drug use, sale or possession records~~  
~~49305 Cooperation of police and California Highway Patrol~~  
~~49402 Contracts with city, county or 49075 Parent/guardian permission for release of student records~~  
~~49557.2 Sharing of information for MediCal eligibility~~  
HEALTH AND SAFETY CODE  
~~120440 Immunization records; release to local health departments~~  
~~49403 Cooperation in control of communicable disease and immunization~~  
~~51202 Instruction in personal and public health and safety~~  
ELECTIONS CODE  
~~2145-2146 Distribution of voter registration forms~~  
~~12283 Polling places: schools~~  
~~130100-130155 Early childhood development; First 5 Commission~~  
WELFARE AND INSTITUTIONS CODE  
~~828 Disclosure 5850-5883 Mental Health Services Act~~  
~~18961.5 Computerized database; families at risk for child abuse; sharing of information re minors by law enforcement agency~~  
~~828.1 School district police department; disclosure of juvenile criminal records~~  
~~18980-18983.8 Child Abuse Prevention Coordinating Council~~  
~~18986-18986.30 Interagency Children's Services Act~~  
~~18986.40-18986.46 Multidisciplinary services teams~~  
~~18986.50-18986.53 Integrated day care program~~  
~~18987.6-18987.62 Family-based services~~  
Management Resources:  
CITIES, COUNTIES AND SCHOOLS PARTNERSHIP PUBLICATIONS  
~~Healthy Children, Healthy Communities: An Action Guide for California Communities, 2006~~  
~~Stretching Community Dollars: Cities, Counties and School Districts Building for the Future, 2006~~  
YOUTH LAW CENTER PUBLICATIONS  
~~Model Form for Consent to Exchange Confidential Information among the Members of an Interagency Collaborative, 1995~~  
WEB SITES  
~~CSBA: <http://www.csba.org>~~  
~~California Secretary/Department of State Education, Learning Support: <http://www.sscde.ca.gov/>~~  
~~California Voter Foundation/Department of Public Health: <http://www.calvoter.org/cdph.ca.gov>~~  
~~California Department of Social Services: <http://www.dss.cahwnet.gov>~~  
~~California State Association of Counties: <http://www.csac.counties.org>~~  
~~Children Now: <http://www.childrennow.org>~~  
~~Cities, Counties, and Schools Partnership: <http://www.ccspartnership.org>~~  
~~First 5 California: <http://www.ccfc.ca.gov>~~  
~~League of California Cities: <http://www.cacities.org>~~  
~~Youth Law Center: <http://www.ylc.org>~~

SIERRA COUNTY OFFICE OF EDUCATION  
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT  
Policy adopted: April 10, 2007  
revised: September 11, 2018

# Sierra County/Sierra-Plumas Joint USD

## Board Policy

Administration

BP 2210

### The Board of Education **ADMINISTRATIVE DISCRETION REGARDING BOARD POLICY**

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

The Governing Board desires to be proactive in communicating its philosophy, priorities, and expectations for the district; clarifying the roles and responsibilities of the Board, Superintendent, and other senior administrators; and setting direction for the district through written policies. However, the Board recognizes that, in the course of operating district schools or implementing district programs, situations may arise which may not be addressed in written policies. In such situations, or when immediate action is necessary to avoid any risk to the safety or security of students, staff, or district property or to prevent disruption of school operations, the Superintendent or designee shall have the authority to act on behalf of the district in a manner that is consistent with law and Board policies.

(cf. 0000 - Vision)

(cf. 0100 - Philosophy)

(cf. 0200 - Goals for the School District)

(cf. 0450 - Comprehensive Safety Plan)

(cf. 0460 - Local Control and Accountability Plan)

(cf. 2110 - Superintendent Responsibilities and Duties)

(cf. 2121 - Superintendent's Contract)

(cf. 3516.5 - Emergency Schedules)

(cf. 9000 - Role of the Board)

(cf. 9310 - Board Policies)

~~In any situation in which immediate action is needed to avoid any risk to the safety or security of district students, staff, or property or disruption to student learning, the Superintendent or designee shall have the authority to act on behalf of the district.~~

As necessary, the Superintendent or designee shall consult with other district staff, including ~~the~~ legal counsel and/or the chief business official, regarding the exercise of this authority.

~~(cf. 0450 - Comprehensive Safety Plan)~~

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

~~The~~Any exercise of administrative authority shall be nondiscriminatory and demonstrate the district's commitment to equity in district programs and activities.

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

~~(cf. 0415 - Equity)~~

The Superintendent shall be accountable to the Board for all areas of operation under his/her authority. As appropriate, the Superintendent or designee shall notify the Board as soon as practicable after he/she exercises ~~this~~the authority- granted under this policy. The Board president and the Superintendent shall schedule a review of the action at the next regular Board meeting. -If the action indicates the need for additions or revisions to Board policies, the Superintendent or designee shall make the necessary recommendations to the Board.

(cf. 9320 - Meetings and Notices)  
(cf. 9322 - Agenda/Meeting Materials)

*Legal Reference:*

EDUCATION CODE

35010 Control of district, prescription and enforcement of rules  
35035 Powers and duties of superintendent  
35160 Authority of governing boards  
35161 Powers and duties; authority to delegate  
35163 Official actions, minutes and journal

*Management Resources:*

~~CSBA PUBLICATIONS~~

~~Impact of Local Control Funding Formula on Board Policies, Policy Brief, November 2013~~

WEB SITES

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

California Department of Education: <http://www.cde.ca.gov>

SIERRA COUNTY OFFICE OF EDUCATION  
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT  
Policy adopted: April 10, 2007  
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revised: February 11, 2014  
revised: September 11, 2018

# Sierra County/Sierra-Plumas Joint USD

## Board Policy

**Students**

**BP 5112.5**

### OPEN/CLOSED CAMPUS

Note: Education Code 44808.5 grants the Governing Board the authority to allow high school students to leave the school campus during lunch. Neither the district nor its employees or officers are liable for the conduct or safety of students who leave school grounds pursuant to Education Code 44808.5. Districts that maintain high schools may select Option 1 (open campus) or Option 2 (closed campus) below. Districts that do not maintain high schools may delete this policy or select Option 2.

#### **OPTION 1: Open/Closed Campus**

In order to give students an opportunity to demonstrate responsibility, independent judgment, and positive citizenship, the Governing Board of Education establishes an open campus at all district high schools in which students shall have the privilege of leaving campus during lunch.

~~The privilege of open campus may be revoked from individual students for disciplinary reasons.~~  
(~~cf. 5144 - Discipline~~)

Note: The following **optional** paragraph is for use by districts that choose to impose conditions on the privilege to leave campus during lunch (e.g., based on academic achievement, attendance, and/or grade level) and may be revised to reflect specific district criteria, the process for determining eligibility, and/or the person responsible for enforcement.

The principal or designee shall ensure that students granted this privilege meet any eligibility requirements established by the district.

The district shall send written notification to parents/guardians about the open campus policy at the beginning of the school year along with the parental notification required by Education Code 48980. Such notification shall include the language prescribed by Education Code 44808.5.

(*cf. 5145.6 - Parental Notifications*)

Students shall not leave ~~the~~ school grounds at any other time during the school day without ~~written express~~ permission of ~~their parents/guardians and~~ school authorities. ~~Students who leave school or who fail to return following lunch without authorization shall be classified truant and considered to have an unexcused absence and be~~ subject to disciplinary action.

(*cf. 5112.1 - Exemptions from Attendance*)

(*cf. 5113 - Absences and Excuses*)

(*cf. 5113.1 - Chronic Absence and Truancy*)

(*cf. 5113.11 - Attendance Supervision*)

(*cf. 5113.12 - District School Attendance Review Board*)



**\*\*Option 1 for Open Campus is current practice\*\***

The principal or designee may revoke the open campus privilege for individual students for disciplinary reasons.

(cf. 5144 - Discipline)

### **OPTION 2: Closed Campus**

In order to keep students in a supervised, safe, and orderly environment, the Governing Board establishes a closed campus at all district schools.

Students shall not leave school grounds at any time during the school day without express permission of school authorities. Students who leave school without authorization shall be considered to have an unexcused absence and be subject to disciplinary action.

(cf. 5112.1 - Exemptions from Attendance)

(cf. 5113 - Absences and Excuses)

(cf. 5113.1 - Chronic Absence and Truancy)

(cf. 5113.11 - Attendance Supervision)

(cf. 5113.12 - District School Attendance Review Board)

Student handbooks shall fully explain all rules and disciplinary procedures involved in the maintenance of the closed campus.

(cf. 5144 - Discipline)

*Legal Reference:*

EDUCATION CODE

35160 Authority of the ~~Board~~board

35160.1 Broad authority of school district

44808.5 Permission for ~~pupils~~students to leave school grounds; notice

48980 Annual notification to parents/guardians

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

Policy adopted: April 10, 2007

revised: September 11, 2018

# Sierra County/Sierra-Plumas Joint USD

## Board Policy

### Students

BP 5145.13

#### RESPONSE TO IMMIGRATION ENFORCEMENT

Note: Pursuant to Education Code 234.7, as added by AB 699 (Ch. 493, Statutes of 2017), districts are **mandated** to adopt policy consistent with a model policy developed by the California Attorney General which limits assistance with immigration enforcement at public schools. See [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](#), available on the web site of the Office of the Attorney General. Except as otherwise noted below, the following policy reflects the mandated policy statements. See the accompanying administrative regulation, BP 0410 - Nondiscrimination in District Programs and Activities, BP/AR 5111 - Admission, AR 5111.1 - District Residency, BP/AR 5125 - Student Records, AR/E 5125.1 - Release of Directory Information, and BP 5131.2 - Bullying for additional language fulfilling this mandate.

The Governing Board is committed to the success of all students and believes that every school site should be a safe and welcoming place for all students and their families irrespective of their citizenship or immigration status.

District staff shall not solicit or collect information or documents regarding the citizenship or immigration status of students or their family members or provide assistance with immigration enforcement at district schools, except as may be required by state and federal law. (Education Code 234.7)

*(cf. 5111 - Admission)*

*(cf. 5111.1 - District Residency)*

Note: Education Code 234.1 mandates that districts adopt policy prohibiting discrimination, harassment, intimidation, and bullying based on the actual or perceived characteristics set forth in Penal Code 422.55 and Education Code 220. As amended by AB 699 (Ch. 493, Statutes of 2017), Education Code 234.1 expressly includes immigration status among the protected categories. See BP 0410 - Nondiscrimination in District Programs and Activities and BP 5145.3 - Nondiscrimination/Harassment for language fulfilling this mandate.

No student shall be denied equal rights and opportunities nor be subjected to unlawful discrimination, harassment, intimidation, or bullying in the district's programs and activities on the basis of his/her immigration status. (Education Code 200, 220, 234.1)

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

*(cf. 5131.2 - Bullying)*

*(cf. 5145.3 - Nondiscrimination/Harassment)*

*(cf. 5145.9 - Hate-Motivated Behavior)*

Note: Pursuant to Education Code 234.7, as added by AB 699 (Ch. 493, Statutes of 2017), the district must notify parents/guardians of their children's right to a free public education regardless of immigration status, including "Know Your Educational Rights" information as contained in the Office of the Attorney General 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](#). Such notice may be included in the annual parental notification provided pursuant to Education Code 48980 or through any other cost-effective means. Also see BP 0410 - Nondiscrimination in District Programs and Activities.

The Superintendent or designee shall notify parents/guardians regarding their children's right to a free public education regardless of immigration status or religious beliefs and their rights related to immigration enforcement. (Education Code 234.7)

(cf. 5145.6 - Parental Notifications)

Consistent with requirements of the California Office of the Attorney General, the Superintendent or designee shall develop procedures for addressing any requests by a law enforcement officer for access to district records, school sites, or students for the purpose of immigration enforcement.

(cf. 1340 - Access to District Records)

(cf. 3580 - District Records)

(cf. 5125 - Student Records)

(cf. 5125.1 - Release of Directory Information)

**Note:** The following **optional** paragraph reflects a recommendation of the Attorney General's model policy and may be revised to reflect district practice.

Teachers, school administrators, and other school staff shall receive training regarding immigration issues, including information on responding to a request from an immigration officer to visit a school site or to have access to a student.

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

The Superintendent or designee shall report to the Board in a timely manner any requests for information or access to a school site by an officer or employee of a law enforcement agency for the purpose of enforcing the immigration laws. Such notification shall be provided in a manner that ensures the confidentiality and privacy of any potentially identifying information. (Education Code 234.7)

*Legal Reference:*

EDUCATION CODE

200 Educational equity

220 Prohibition of discrimination

234.1 Safe Place to Learn Act

234.7 Student protections relating to immigration and citizenship status

48204.4 Evidence of residency for school enrollment

48980 Parental notifications

48985 Notices to parents in language other than English

GOVERNMENT CODE

8310.3 California Religious Freedom Act

PENAL CODE

422.55 Definition of hate crime

627.1-627.6 Access to school premises, outsiders

UNITED STATES CODE, TITLE 20

1232g Family Educational Rights and Privacy Act

COURT DECISIONS

*Plyler v. Doe*, 457 U.S. 202 (1982)

*Management Resources:*

CSBA PUBLICATIONS

*Legal Guidance on Providing All Children Equal Access to Education, Regardless of Immigration Status*, February 2017

CALIFORNIA OFFICE OF THE ATTORNEY GENERAL PUBLICATIONS

*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*, April 2018

WEB SITES

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

California Office of the Attorney General: <http://oag.ca.gov>

California Department of Education: <http://www.cde.ca.gov>

California Department of Fair Employment and Housing: <http://www.dfeh.ca.gov>

California Department of Justice: <http://www.justice.gov>

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

U.S. Immigration and Customs Enforcement: <https://www.ice.gov>

U.S. Immigration and Customs Enforcement, Online Detainee Locator System: <https://locator.ice.gov/odls>

# Sierra County/Sierra-Plumas Joint USD

## Administrative Regulation

Students

AR 5145.13

### RESPONSE TO IMMIGRATION ENFORCEMENT

Note: Pursuant to Education Code 234.7, as added by AB 699 (Ch. 493, Statutes of 2017), districts are **mandated** to adopt policy that is consistent with the California Attorney General's model policy limiting assistance with immigration enforcement at public schools. The required model policy statements are contained in the Office of the Attorney General 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, and, except as otherwise noted, are reflected in the following regulation. See the accompanying Board policy, BP 0410 - Nondiscrimination in District Programs and Activities, BP/AR 5111 - Admission, AR 5111.1 - District Residency, BP/AR 5125 - Student Records, AR/E 5125.1 - Release of Directory Information, and BP 5131.2 - Bullying for additional language fulfilling this mandate.

The Attorney General's model policy recommends that districts designate an immigrant affairs liaison to facilitate training programs for staff, help provide non-legal advice to families, and assist in communications with other educational agencies and local and state government stakeholders. The following administrative regulation may be revised to reflect any such position established by the district.

#### Responding to Requests for Information

Note: Education Code 234.7, as added by AB 699 (Ch. 493, Statutes of 2017), prohibits the collection of information or documents regarding the citizenship or immigration status of students or their family members. If the district becomes aware of the citizenship or immigration status of any student, it is prohibited from disclosing that information to U.S. Immigration and Customs Enforcement (ICE), as such disclosure is not among the limited exceptions specified in law for which student records may be released without parental consent or a lawful judicial order. An ICE "administrative warrant" is not a court order that would allow a district to disclose student records without parent/guardian consent. See the Office of the Attorney General 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 for further information and examples of such administrative warrants and judicial orders.

Unless authorized by the Family Educational Rights and Privacy Act pursuant to 20 USC 1232g, student information shall not be disclosed to immigration law enforcement authorities without parental consent, a court order, or judicial subpoena. The Superintendent or designee shall annually notify parents/guardians that the district will not release student information to third parties for immigration enforcement purposes, unless the parent/guardian consents or as required to do so by a court order or judicial subpoena.

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

*(cf. 3580 - District Records)*

*(cf. 5125 - Student Records)*

*(cf. 5125.1 - Release of Directory Information)*

Note: Items #1-4 below reflect requirements of the Attorney General's model policy.

Upon receiving any verbal or written request for information related to a student's or family's immigration or citizenship status, district staff shall:

1. Notify the Superintendent or designee about the information request

2. Provide students and families with appropriate notice and a description of the immigration officer's request
3. Document any request for information by immigration authorities
4. Provide students and parents/guardians with any documents provided by the immigration enforcement officer, unless such disclosure is prohibited by a subpoena served on the district or in cases involving investigations of child abuse, neglect, or dependency  
(*cf. 5141.4 - Child Abuse Prevention and Reporting*)

Note: 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. In addition, the Attorney General's model policy developed pursuant to Education Code 234.7 prohibits the use of school data or resources for creating a registry based on specific characteristics. Also see BP 0410 - Nondiscrimination in District Programs and Activities and BP 5125 - Student Records.

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 national origin, immigration status, religion, or other category of individual characteristics protected against unlawful discrimination. (Government Code 8310.3)

### **Responding to Requests for Access to Students or School Grounds**

Note: Except as otherwise noted, the following **mandated** section reflects the Attorney General's model policy developed pursuant to Education Code 234.7. The Office of the Attorney General 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](#) contains a Quick Reference Guide for School Officials that summarizes the steps to be taken in the event that an immigration enforcement officer comes to a school or requests personal information about a student or his/her family member.

District staff shall receive parent/guardian consent before a student is interviewed or searched by any officer seeking to enforce civil immigration laws at the school, unless the officer presents a valid, effective warrant signed by a judge or a valid, effective court order. A student's parent/guardian shall be immediately notified if a law enforcement officer requests or gains access to the student for immigration enforcement purposes, unless the judicial warrant or subpoena restricts disclosure to the parent/guardian.

(*cf. 5145.12 - Search and Seizure*)

Note: The Attorney General's model policy includes requirements that the district post signs at school entrances containing school hours and registration requirements and that the district adopt measures for responding to outsiders in a manner that avoids classroom interruptions. See BP/AR 1250 - Visitors/Outsiders for procedures applicable to all "outsiders," as defined in Penal Code 627.1.

All visitors and outsiders, including immigration enforcement officers, shall register with the principal or designee upon entering school grounds during school hours. Each visitor or outsider shall provide the principal or designee with his/her name, address, occupation, age if less than 21, purpose in entering school grounds, proof of identity, and any other information required by law. (Penal Code 627.2, 627.3)

(*cf. 1250 - Visitors/Outsiders*)

Note: The following paragraph may be modified by districts that do not maintain a district police or security department.

District staff shall report the presence of any immigration enforcement officers to on-site district police and other appropriate administrators.

*(cf. 3515.3 - District Police/Security Department)*

As early as possible, district staff shall notify the Superintendent or designee of any request by an immigration enforcement officer for access to the school or a student or for review of school documents, including service of lawful subpoenas, petitions, complaints, warrants, or other such documents.

In addition, district staff shall take the following actions in response to an officer present on the school campus specifically for immigration enforcement purposes:

1. Advise the officer that before school personnel can respond to the officer's request, they must first receive notification and direction from the Superintendent or designee, except under exigent circumstances that necessitate immediate action
2. Request to see the officer's credentials, including his/her name and badge number, and the phone number of the officer's supervisor, and note or make a copy of all such information
3. Ask the officer for his/her reason for being on school grounds and document the response
4. Request that the officer produce any documentation that authorizes his/her school access
5. Make a copy of all documents produced by the officer and retain one copy for school records
6. If the officer declares that exigent circumstances exist and demands immediate access to the campus, comply with the officer's orders and immediately contact the Superintendent or designee
7. If the officer does not declare that exigent circumstances exist, respond according to the requirements of the officer's documentation, as follows:
  - a. If the officer has an Immigrations and Customs Enforcement (ICE) administrative warrant, district staff shall inform the agent that they cannot consent to any request without first consulting with the district's legal counsel or other designated district official.
  - b. If the officer has a federal judicial warrant, such as a search and seizure warrant or an arrest warrant signed by a federal judge or magistrate, district staff shall promptly comply with the warrant. If feasible, district staff shall consult with the district's legal counsel or designated administrator before providing the officer with access to the person or materials specified in the warrant.

- c. If the officer has a subpoena for production of documents or other evidence, district staff shall inform the district's legal counsel or other designated official of the subpoena and await further instructions as to how to proceed.
8. Do not attempt to physically impede the officer, even if the officer appears to be exceeding the authorization given under a warrant or other document. If an officer enters the premises without consent, district staff shall document the officer's actions while on campus.
9. After the encounter with the officer, promptly make written notes of all interactions with the officer, including:
  - a. A list or copy of the officer's credentials and contact information
  - b. The identity of all school personnel who communicated with the officer
  - c. Details of the officer's request
  - d. Whether the officer presented a warrant or subpoena to accompany his/her request, what was requested in the warrant or subpoena, and whether the warrant or subpoena was signed by a judge
  - e. District staff's response to the officer's request
  - f. Any further action taken by the officer
  - g. A photo or copy of any documents presented by the officer
10. Provide a copy of these notes and associated documents collected from the officer to the district's legal counsel or other designated district official

The district's legal counsel or other designated official shall submit a timely report to the Governing Board regarding the officer's requests and actions and the district's responses. (Education Code 234.7)

The Superintendent or designee shall also email the Bureau of Children's Justice in the California Department of Justice (BCJ@doj.ca.gov) regarding any attempt by a law enforcement officer to access a school site or a student for immigration enforcement purposes.

### **Responding to the Detention or Deportation of Student's Family Member**

The Superintendent or designee shall encourage students and their families to update their emergency contact information as needed throughout the school year and to provide alternative contacts, including an identified trusted adult guardian, in case a student's parent/guardian is detained or is otherwise unavailable. The Superintendent or designee shall notify students' families that information provided on the emergency cards will only be used in response to specific emergency situations and not for any other purpose.

*(cf. 5141 - Health Care and Emergencies)*

The Superintendent or designee shall also encourage all students and families to learn their emergency phone numbers and be aware of the location of important documentation, including birth certificates, passports, social security cards, physicians' contact information, medication lists, lists of allergies, and other such information that would allow the students and families to be prepared in the event that a family member is detained or deported.

In the event that a student's parent/guardian is detained or deported by federal immigration authorities, the Superintendent or designee shall release the student to the person(s) designated in the student's emergency contact information or to any individual who presents a caregiver's authorization affidavit on behalf of the student. The Superintendent or designee shall only contact child protective services if district personnel are unable to arrange for the timely care of the student by the person(s) designated in the emergency contact information maintained by the school or identified on a caregiver's authorization affidavit.

Note: Education Code 48204.4, as added by SB 257 (Ch. 498, Statutes of 2017), provides that a student complies with district residency requirements if his/her parent/guardian was a resident of California and departed against his/her will due to a transfer by a government agency that had custody of the parent/guardian, a lawful order from a court or government agency authorizing his/her removal, or removal or departure pursuant to the federal Immigration and Nationality Act. See AR 5111.1 - District Residency.

The Superintendent or designee shall notify a student whose parent/guardian was detained or deported that the student continues to meet the residency requirements for attendance in a district school, provided that the parent/guardian was a resident of California and the student lived in California immediately before he/she moved out of state as a result of the parent/guardian's departure. (Education Code 48204.4)  
(*cf.* 5111.1 - District Residency)

Note: The following paragraph is recommended, but not required, by the Attorney General's model policy. See the management resources in the accompanying Board policy for ICE's Online Detainee Locator System.

The Superintendent or designee may refer a student or his/her family members to other resources for assistance, including, but not limited to, an ICE detainee locator, legal assistance, or the consulate or embassy of the parent/guardian's country of origin.

SIERRA COUNTY OFFICE OF EDUCATION  
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT  
Regulation adopted: September 11, 2018



# Sierra County/Sierra-Plumas Joint USD

## Board Policy

### Students

BP 5145.3

#### NONDISCRIMINATION/HARASSMENT

Note: The following **mandated** policy reflects various provisions of state and federal law which prohibit discrimination against students in educational programs and activities based on certain actual or perceived characteristics of an individual, including Education Code 220, as amended by AB 699 (Ch. 493, Statutes of 2017), which prohibits discrimination based on race, nationality, immigration status, ethnicity, gender, gender identity, gender expression, sex, sexual orientation, religion, or any other characteristic contained in the definition of hate crimes in Penal Code 422.55; Government Code 11135, which prohibits discrimination based on all the foregoing characteristics and on age, disability, and an individual's genetic information; Title VI (42 USC 2000d-2000e-17), which prohibits discrimination based on race, color, or national origin; Title IX (20 USC 1681-1688), which prohibits discrimination based on sex, gender, gender identity, pregnancy, and parental status; the Age Discrimination Act of 1975 (42 USC 6101-6107), which prohibits discrimination based on age; and Title II (20 USC 12101-12213) and Section 504 (29 USC 794), which prohibit discrimination based on disability. Education Code 260 gives the Governing Board primary responsibility for ensuring that district programs and activities are free from discrimination based on age or any of these characteristics. See also BP 0410 - Nondiscrimination in District Programs and Activities.

Moreover, this sample Board policy and the accompanying administrative regulation reflect the statutory right of a transgender student to participate in sex-segregated educational programs and use facilities consistent with his/her gender identity as specified in Education Code 221.5, and best practices based on existing state and federal law. Districts with questions about the rights of transgender and gender-nonconforming students should consult legal counsel as appropriate. For more information on the rights of transgender students, see CSBA's Final Guidance Regarding Transgender Students, Privacy, and Facilities.

Education Code 234.1 **mandates** that districts adopt policy prohibiting discrimination at school or in any school activity related to school attendance or under the authority of the district, including discriminatory harassment, intimidation, and bullying, based on the foregoing characteristics. The California Department of Education (CDE), through its Federal Program Monitoring process, reviews districts' uniform complaint procedures (UCP) and other anti-discrimination policies and practices to ensure compliance with these requirements. In addition, the U.S. Department of Education's Office for Civil Rights (OCR) is responsible for the administrative enforcement of federal laws and regulations prohibiting discrimination on the basis of race, color, national origin, sex, disability, and age in programs and activities that receive federal financial assistance from the department, and requires the adoption of nondiscrimination policies and complaint procedures.

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

~~This policy shall apply to all acts related to school activity or to school attendance occurring within a district school, and to acts which occur off campus or outside of school-related or school-sponsored activities but which may have an impact or create a hostile environment at school.~~

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

~~(cf. 5131 - Conduct)~~

~~(cf. 5131.2 - Bullying)~~

~~(cf. 5137 - Positive School Climate)~~

~~(cf. 5145.7 - Sexual Harassment)~~

~~(cf. 5145.9 - Hate-Motivated Behavior)~~

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

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

Note: Education Code 234.1 prohibits unlawful discrimination in all acts related to school activity or school attendance. OCR has clarified in several publications that conduct that occurs off campus may have an adverse effect on a student at school (i.e., create a "hostile environment" for the student). When that happens, the district has an obligation to investigate and to take steps to protect the student.

This policy shall apply to all acts related to school activity or to school attendance occurring within a district school, and to acts which occur off campus or outside of school-related or school-sponsored activities but which may have an impact or create a hostile environment at school.

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

Note: In addition to the types of prohibited student conduct described above, prohibited conduct includes different treatment of students with respect to the provision of opportunities to participate in school programs or activities or the provision or receipt of educational benefits or services. See BP 0410 - Nondiscrimination in District Programs and Activities.

Unlawful discrimination also includes disparate treatment of students based on one of the categories above with respect to the provision of opportunities to participate in school programs or activities or the provision or receipt of educational benefits or services.

The Board also prohibits any form of retaliation against any individual who reports or participates in the reporting of unlawful discrimination, files or participates in the filing of a complaint, or investigates or participates in the investigation of a complaint or report alleging unlawful discrimination. Retaliation complaints shall be investigated and resolved in the same manner as a discrimination complaint.

Note: Pursuant to Education Code 234.1 and 34 CFR 106.8, a district is required to adopt and publicize its nondiscrimination policies to the school community. The following paragraph may be modified to reflect district practice.

In addition, in its October 2010 Dear Colleague Letter: Harassment and Bullying, OCR identifies training of the school community as one of the key measures for minimizing discriminatory and harassing behavior in school. See the accompanying administrative regulation for specific measures to prevent discrimination and facilitate students' access to the educational program.

The Superintendent or designee shall facilitate students' access to the educational program by publicizing the district's nondiscrimination policy and related complaint procedures to students, parents/guardians, and employees. He/she ~~may~~**shall** provide training and information on the scope and use of the policy and complaint procedures and take other measures designed to increase the school community's understanding of the requirements of law related to discrimination. The Superintendent or designee shall regularly review the implementation of the district's nondiscrimination policies and practices and, as necessary, shall take action to remove any identified barrier to student access to or participation in the district's educational program. -He/she shall report his/her findings and recommendations to the Board after each review.

*(cf. 1312.3 - Uniform Complaint Procedures)*

*(cf. 1330 - Use of Facilities)*

*(cf. 4131 - Staff Development)*

*(cf. 4231 - Staff Development)*

*(cf. 4331 - Staff Development)*

*(cf. 6145 - Extracurricular and Cocurricular Activities)*

*(cf. 6145.2 - Athletic Competition)*

*(cf. 6164.2 - Guidance/Counseling Services)*

Regardless of whether a complainant complies with the writing, timeline, and/or other formal filing requirements, all complaints alleging unlawful discrimination, including discriminatory harassment, intimidation, or bullying, shall be investigated and prompt action taken to stop the discrimination, prevent recurrence, and address any continuing effect on students.

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

Students who engage in unlawful discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, in violation of law, Board policy, or administrative regulation shall be subject to appropriate consequence or discipline, which may include suspension or expulsion when the behavior is severe or pervasive as defined in Education Code 48900.4. Any employee who permits or engages in prohibited discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, shall be subject to disciplinary action, up to and including dismissal.

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

*(cf. 4119.21/4219.21/4319.21 - Professional Standards)*

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

*(cf. 5144 - Discipline)*

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

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

*(cf. 5145.2 - Freedom of Speech/Expression)*

## Record-Keeping

The Superintendent or designee shall maintain a record of all reported cases of unlawful discrimination, including discriminatory harassment, intimidation, or bullying, to enable the district to monitor, address, and prevent repetitive prohibited behavior in district schools.  
(cf. 3580 - District Records)

### Legal Reference:

#### EDUCATION CODE

200-262.4 Prohibition of discrimination  
48900.3 Suspension or expulsion for act of hate violence  
48900.4 Suspension or expulsion for threats or harassment  
48904 Liability of parent/guardian for willful student misconduct  
48907 Student exercise of free expression  
48950 Freedom of speech  
48985 Translation of notices  
49020-49023 Athletic programs  
51500 Prohibited instruction or activity  
51501 Prohibited means of instruction  
60044 Prohibited instructional materials

#### CIVIL CODE

1714.1 Liability of parents/guardians for willful misconduct of minor

#### GOVERNMENT CODE

11135 Nondiscrimination in programs or activities funded by state

#### PENAL CODE

422.55 Definition of hate crime  
422.6 Crimes, harassment

#### CODE OF REGULATIONS, TITLE 5

432 Student record  
4600-~~4687~~4670 Uniform complaint procedures  
4900-4965 Nondiscrimination in elementary and secondary education programs

#### UNITED STATES CODE, TITLE 20

1681-1688 Title IX of the Education Amendments of 1972  
12101-12213 Title II equal opportunity for individuals with disabilities

#### UNITED STATES CODE, TITLE 29

794 Section 504 of Rehabilitation Act of 1973  
UNITED STATES CODE, TITLE 42  
2000d-2000e-17 Title VI and Title VII Civil Rights Act of 1964, as amended  
2000h-2-2000h-6 Title IX of the Civil Rights Act of 1964  
6101-6107 Age Discrimination Act of 1975

#### CODE OF FEDERAL REGULATIONS, TITLE 28

35.107 Nondiscrimination on basis of disability; complaints  
CODE OF FEDERAL REGULATIONS, TITLE 34  
99.31 Disclosure of personally identifiable information  
100.3 Prohibition of discrimination on basis of race, color or national origin  
104.7 Designation of responsible employee for Section 504  
106.8 Designation of responsible employee for Title IX  
106.9 Notification of nondiscrimination on basis of sex

#### 110.25 Prohibition of discrimination based on age

#### COURT DECISIONS

*Donovan v. Poway Unified School District*, (2008) 167 Cal.App.4th 567  
*Flores v. Morgan Hill Unified School District*, (2003) 324 F.3d 1130

### Management Resources:

#### CSBA PUBLICATIONS

Providing a Safe, Nondiscriminatory School Environment for Updated Legal Guidance: Protecting Transgender and Gender-Nonconforming Students, Policy Brief, February 2014  
Against Sex Discrimination, July 2016

Final Guidance Regarding Transgender Students, Privacy, and Facilities, March 2014

Safe Schools: Strategies for Governing Boards to Ensure Student Success, 2011

#### CALIFORNIA OFFICE OF THE ATTORNEY GENERAL PUBLICATIONS

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, April 2018

#### FIRST AMENDMENT CENTER PUBLICATIONS

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

#### NATIONAL SCHOOL BOARDS ASSOCIATION PUBLICATIONS

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

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

*Dear Colleague Letter: Transgender Students, May 2016*

*Examples of Policies and Emerging Practices for Supporting Transgender Students, May 2016*

*Dear Colleague Letter: Title IX Coordinators, April 2015*

*Dear Colleague Letter: Harassment and Bullying, October 2010*

*Notice of Non-Discrimination, January-1999 Fact Sheet, August 2010*

*WEB SITES*

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

*California Department of Education: <http://www.cde.ca.gov>*

*California Safe Schools Coalition: <http://www.casafeschools.org>*

*California Office of the Attorney General: <http://oag.ca.gov>*

*First Amendment Center: <http://www.firstamendmentcenter.org>*

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

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

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

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revised: September 11, 2012

revised: June 19, 2013

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# Sierra County/Sierra-Plumas Joint USD

## Administrative Regulation

Students

AR 5145.3

### NONDISCRIMINATION/HARASSMENT

Note: The following **mandated** administrative regulation provides measures that may be implemented by a district to comply with state and federal laws and regulations prohibiting unlawful discrimination at school or in school-sponsored or school-related activities, including discriminatory harassment, intimidation, and bullying, of any student based on his/her actual or perceived race, color, ancestry, nationality, national origin, immigration status, ethnic group identification, ethnicity, age, religion, marital status, pregnancy, parental status, physical or mental disability, sex, sexual orientation, gender, gender identity, gender expression, genetic information, or any other legally protected category or association with a person or group with one or more of these actual or perceived characteristics. Federal and state law also prohibit retaliation against those who engage in activity to protect civil rights.

5 CCR 4621 **mandates** the district to identify in its policies and procedures the person(s), position(s), or unit(s) responsible for ensuring compliance with applicable state and federal laws and regulations governing educational programs, including the receiving and investigating of complaints alleging unlawful discrimination, including discriminatory harassment, intimidation, retaliation, or bullying. In addition, 34 CFR 106.8 and other federal regulations **mandate** districts that receive federal financial assistance to adopt procedures for the "prompt and equitable" resolution of student and employee discrimination complaints, including the designation of one or more responsible employees to ensure district compliance with federal laws and regulations governing the district's educational programs.

During the Federal Program Monitoring process, California Department of Education (CDE) staff will check to ensure that the district's procedures list the specific title(s) of the employee(s) responsible for investigating complaints. The U.S. Department of Education's (USDOE) Office for Civil Rights (OCR) is the agency responsible for the administrative enforcement of federal antidiscrimination laws and regulations in programs and activities that receive federal financial assistance from the department. In reviewing a district's discrimination policies and procedures, OCR will examine whether the district has identified the employee(s) responsible for coordinating compliance with federal civil rights laws, including the investigation of complaints.

The following paragraphs identify the employee(s) designated to coordinate the district's efforts to comply with state and federal civil rights laws (e.g. Title IX and Section 504 coordinators), including the investigation and resolution of discrimination complaints under AR 1312.3 - Uniform Complaint Procedures. Note also that a district may designate more than one employee to coordinate compliance and/or receive and investigate complaints, although each employee designated as a coordinator/compliance officer must be properly trained.

The district designates the individual(s) identified below as the employee(s) responsible for coordinating the district's efforts to comply with applicable state and federal civil rights laws, including Title IX of the Education Amendments of 1972, Section 504 of the Rehabilitation Act of 1973, Title II of the Americans with Disabilities Act, and the Age Discrimination Act of 1975, and to answer inquiries regarding the district's nondiscrimination policies. The individual(s) shall also serve as the compliance officer(s) specified in AR 1312.3 - Uniform Complaint Procedures as the responsible employee to handle complaints alleging unlawful discrimination targeting a student, including discriminatory harassment, intimidation, or bullying, based on the student's actual or perceived race, color, ancestry, nationality, national origin, ~~nationality, ethnicity,~~ immigration status, ethnic group identification, ethnicity, age, religion, marital ~~or status,~~ pregnancy, parental status, ~~pregnancy,~~ physical or mental disability, sex, sexual orientation,

gender, gender identity, gender expression, genetic information, or any other legally protected status or association with a person or group with one or more of these actual or perceived characteristics. The coordinator/compliance officer(s) may be contacted at: (Education Code 234.1; 5 CCR 4621)

Superintendent of Schools  
 PO Box 955  
 109 Beckwith Road  
 Loyalton, CA 96118  
 530-993-1660 Ext 110  
 mgrant@spjUSD.org

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

### **Measures to Prevent Discrimination**

To prevent unlawful discrimination, including discriminatory harassment, intimidation, retaliation, and bullying, of students at district schools or in school activities and to ensure equal access of all students to the educational program, the Superintendent or designee shall implement the following measures:

Note: As part of its responsibility to monitor district compliance with legal requirements concerning discrimination pursuant to Education Code 234.1, CDE is required to ensure that the district posts its nondiscrimination policies in all schools, offices, staff lounges, and student government meeting rooms. In addition, federal regulations enforced by OCR require the district to notify students, parents/guardians, and employees of its policies prohibiting discrimination on the basis of sex (34 CFR 106.8), disability (34 CFR 104.7 and 28 CFR 35.107), and age (34 CFR 110.25) and of related complaint procedures.

Item #1 below may be revised to specify the means by which the district publicizes its nondiscrimination policies and complaint procedures.

1. Publicize the district's nondiscrimination policy and related complaint procedures, including the coordinator/compliance officer's contact information, to students, parents/guardians, employees, volunteers, and the general public by posting them on the district's web site and other prominent locations and providing easy access to them through district-supported social media, when available.

Note: Education Code 221.6 requires districts and public schools to post on their web sites information related to Title IX (20 USC 1681-1688). A comprehensive list of rights based on the federal regulations implementing Title IX can be found in Education Code 221.8. A district that does not maintain a web site may comply by posting the information below on the web site of its county office of education. A school without a web site may comply by posting the information on the web site of the district or county office of education.

2. Post in a prominent and conspicuous location on the district and school web sites information regarding Title IX prohibitions against discrimination based on a student's sex, gender, gender identity, pregnancy, and parental status, including the following: (Education Code 221.61)

- a. The name and contact information of the district's Title IX coordinator, including the phone number and email address
  - b. The rights of students and the public and the responsibilities of the district under Title IX, including a list of rights as specified in Education Code 221.8 and web links to information about those rights and responsibilities located on the web sites of the Office for Equal Opportunity and the U.S. Department of Education's Office for Civil Rights (OCR)
  - c. A description of how to file a complaint of noncompliance with Title IX in accordance with AR 1312.3 - Uniform Complaint Procedures, which shall include:
    - (1) An explanation of the statute of limitations within which a complaint must be filed after an alleged incident of discrimination has occurred and how a complaint may be filed beyond the statute of limitations
    - (2) An explanation of how the complaint will be investigated and how the complainant may further pursue the complaint, including web links to this information on the OCR's web site
    - (3) A web link to the OCR complaints form and the contact information for the office, including the phone number and email address for the office  
(*cf. 1113 - District and School Web Sites*)  
(*cf. 1114 - District-Sponsored Social Media*)
3. Provide to students a handbook that contains age-appropriate information that clearly describes the district's nondiscrimination policy, procedures for filing a complaint, and resources available to students who feel that they have been the victim of any such behavior. (Education Code 234.1)

Note: In its October 2010 Dear Colleague Letter: Harassment and Bullying, OCR identifies training of the school community as one of the key measures for minimizing discriminatory and harassing behavior in school. Item #4 below may be modified to reflect district practice.

4. Annually notify all students and parents/guardians of the district's nondiscrimination policy, including its responsibility to provide a safe, nondiscriminatory school environment for all students, including transgender and gender-nonconforming students. The notice shall inform students and parents/guardians that they may request to meet with the compliance officer to determine how best to accommodate or resolve concerns that may arise from the district's implementation of its nondiscrimination policies. The notice shall also inform all students and parents/guardians that, to the extent possible, the district will address any individual student's interests and concerns in private.  
(*cf. 5145.6 - Parental Notifications*)

Note: Both federal and state laws contain requirements for translation of certain information and documents. Title VI of the Civil Rights Act of 1964 requires school districts to ensure meaningful access to their programs and activities by persons with limited English proficiency. OCR has interpreted this to require that, whenever information is provided to parents/guardians, districts must notify limited-English-proficient (LEP)



parents/guardians in a language other than English in order to be adequate. OCR enforces this requirement consistent with the Department of Justice's 2002 Guidance to Federal Financial Assistance Recipients Regarding Title VI Prohibition Against National Origin Discrimination Affecting Limited English Proficient Persons. Under the Guidance, a recipient of federal funds has an obligation to provide language assistance to LEP individuals based on balancing four factors: (1) the number or proportion of LEP individuals likely to encounter the program, (2) the frequency with which LEP individuals come in contact with the program, (3) the nature and importance of the services provided by the program, and (4) the resources available to the recipient. State law is more specific than federal law: Education Code 48985 requires translation of certain information and documents if 15 percent or more of students enrolled in the school speak a single primary language other than English.

5. The Superintendent or designee shall ensure that students and parents/guardians, including those with limited English proficiency, are notified of how to access the relevant information provided in the district's nondiscrimination policy and related complaint procedures, notices, and forms in a language they can understand.

If 15 percent or more of students enrolled in a particular district school speak a single primary language other than English, the district's policy, regulation, forms, and notices concerning nondiscrimination shall be translated into that language in accordance with Education Code 234.1 and 48985. In all other instances, the district shall ensure meaningful access to all relevant information for parents/guardians with limited English proficiency.

6. Provide to students, employees, volunteers, and parents/guardians age-appropriate training and information regarding the district's nondiscrimination policy; what constitutes prohibited discrimination, including discriminatory harassment, intimidation, retaliation, or bullying; how and to whom a report of an incident should be made; and how to guard against segregating or stereotyping students when providing instruction, guidance, supervision, or other services to them. Such training and information shall include details of guidelines the district may use to provide a discrimination-free environment for all district students, including transgender and gender-nonconforming students.

*(cf. 1240 - Volunteer Assistance)*

*(cf. 4131 - Staff Development)*

*(cf. 4231 - Staff Development)*

*(cf. 4331 - Staff Development)*

7. At the beginning of each school year, inform school employees that any employee who witnesses any act of unlawful discrimination, including discriminatory harassment, intimidation, or bullying, against a student is required to intervene if it is safe to do so. (Education Code 234.1)

Note: Item #8 below may be revised to reflect district practice. In some situations, the district may need to provide assistance to a student to protect him/her from harassment or bullying. Each situation will need to be analyzed to determine the most appropriate course of action to meet the needs of the student, based on the circumstances involved.

8. At the beginning of each school year, inform each principal or designee of the district's responsibility to provide appropriate assistance or resources to protect ~~students' privacy rights and ensure their safety~~ students from threatened or potentially discriminatory behavior ~~and ensure their privacy rights.~~

## Enforcement of District Policy

The Superintendent or designee shall take appropriate actions to reinforce BP 5145.3 - Nondiscrimination/Harassment. As needed, these actions may include any of the following:

1. Removing vulgar or offending graffiti  
(*cf. 5131.5 - Vandalism and Graffiti*)
2. Providing training to students, staff, and parents/guardians about how to recognize unlawful discrimination, how to report it or file a complaint, and how to respond
3. Disseminating and/or summarizing the district's policy and regulation regarding unlawful discrimination
4. Consistent with ~~the~~ laws regarding the confidentiality of student and personnel records, communicating ~~the school's response~~ to students, parents/guardians, and the community the school's response plan to unlawful discrimination or harassment  
(*cf. 4112.6/4212.6/4312.6 - Personnel Files*)  
(*cf. 4119.23/4219.23/4319.23 - Unauthorized Release of Confidential/Privileged Information*)  
(*cf. 5125 - Student Records*)
5. Taking appropriate disciplinary action against students, employees, and anyone determined to have engaged in wrongdoing in violation of district policy, including any student who is found to have filed a complaint of discrimination that he/she knew was not true  
(*cf. 4118 - Dismissal/Suspension/Disciplinary Action*)  
(*cf. 4218 - Dismissal/Suspension/Disciplinary Action*)  
(*cf. 5144 - Discipline*)  
(*cf. 5144.1 - Suspension and Expulsion/Due Process*)  
(*cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities)*)  
(*cf. 6159.4 - Behavioral Interventions for Special Education Students*)

## Process for Initiating and Responding to Complaints

Note: Education Code 234.1 requires that districts adopt a process for receiving and investigating complaints of unlawful discrimination, including discriminatory harassment, intimidation, retaliation, and bullying. Such a process, which is required to be consistent with the uniform complaint procedures specified in 5 CCR 4600-4670, must include (1) a requirement that school personnel who witness an act take immediate steps to intervene when safe to do so, (2) a timeline for investigating and resolving complaints, (3) an appeal process, and (4) translation of forms when required by Education Code 48985. In addition, federal regulations require districts to adopt procedures providing for the prompt and equitable resolution of complaints of discrimination on the basis of sex (34 CFR 106.8), disability (34 CFR 104.7 and 28 CFR 35.107), and age (34 CFR 110.25). OCR guidance on federal civil rights requirements notes that districts may have a responsibility to respond to notice of discrimination whether or not a formal complaint is filed. In addition, districts may have an obligation to respond to notice of sexual harassment of students which occurs off school grounds or outside school-sponsored or school-related programs or activities, since the sexual harassment may still create a hostile environment at school. This principle would also apply to harassment on other bases, such as race, gender, or disability.

Any student who feels that he/she has been subjected to unlawful discrimination described above or in district policy is strongly encouraged to immediately contact the compliance officer, principal, or any other staff member. In addition, any student who observes any such incident is

strongly encouraged to report the incident to the compliance officer or principal, whether or not the alleged victim files a complaint.

Any school employee who observes an incident of unlawful discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, or to whom such an incident is reported shall report the incident to the compliance officer or principal within a school day, whether or not the alleged victim files a complaint.

Any school employee who witnesses an incident of unlawful discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, shall immediately intervene to stop the incident when it is safe to do so. (Education Code 234.1)

Note: Though a formal complaint must be in writing pursuant to 5 CCR 4600, the district's obligation to provide a safe school environment for its students overrides the need to comply with formalities. Thus, once the district receives notice of an incident, whether verbally or in writing, it is good practice to begin the investigation of the report and to take steps to stop any prohibited conduct and address any effect on students. The following paragraph reflects such practice and is consistent with OCR recommendation.

When a verbal report of unlawful discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, is made to or received by the principal or compliance officer, he/she shall make a note of the report and encourage the student or parent/guardian to file the complaint in writing, pursuant to the provisions in AR 1312.3 - Uniform Complaint Procedures. Once notified verbally or in writing, the principal or compliance officer shall begin the investigation and shall implement immediate measures necessary to stop the discrimination and ensure that all students have access to the educational program and a safe school environment. Any interim measures adopted to address unlawful discrimination shall, to the extent possible, not disadvantage the complainant or a student who is the victim of the alleged unlawful discrimination.

Any report or complaint alleging unlawful discrimination by the principal, compliance officer, or any other person to whom a report would ordinarily be made or complaint filed shall instead be made to or filed with the Superintendent or designee who shall determine how the complaint will be investigated.

*(cf. 5141.4 - Child Abuse Prevention and Reporting)*

## **Transgender and Gender-Nonconforming Students**

Note: The following section may be modified to reflect district practice. Pursuant to Education Code 221.5, a district is required to permit a student to use facilities and participate in sex-segregated school programs and activities consistent with the student's gender identity, regardless of the gender listed on his/her educational records. Because Education Code 221.5 affords transgender students these rights, districts in California are not impacted by the February 22, 2017 action of the USDOE and U.S. Department of Justice to rescind earlier federal guidance which had indicated that, under Title IX, students must be allowed to use sex-segregated facilities in accordance with their gender identity. In implementing state law, districts may review recommended practices in the USDOE's Office of Elementary and Secondary Education's Examples of Policies and Emerging Practices for Supporting Transgender Students. For more information on the rights of transgender students, see CSBA's Updated Legal Guidance: Protecting Transgender and Gender Nonconforming Students Against Discrimination.

*Gender identity* of a student means the student's gender-related identity, appearance, or behavior as determined from the student's internal sense of his/her gender, whether or not that gender-related

identity, appearance, or behavior is different from that traditionally associated with the student's physiology or assigned sex at birth.

*Gender expression* means a student's gender-related appearance and behavior, whether stereotypically associated with the student's assigned sex at birth. (Education Code 210.7)

*Gender transition* refers to the process in which a student changes from living and identifying as the sex assigned to the student at birth to living and identifying as the sex that corresponds to the student's gender identity.

*Gender-nonconforming student* means a student whose gender expression differs from stereotypical expectations.

*Transgender student* means a student whose gender identity is different from the gender he/she was assigned at birth.

Regardless of whether they are sexual in nature, acts of verbal, nonverbal, or physical aggression, intimidation, or hostility that are based on sex, gender identity, or gender expression, or that have the purpose or effect of producing a negative impact on the student's academic performance or of creating an intimidating, hostile, or offensive educational environment are prohibited. Examples of the types of conduct which are prohibited in the district and which may constitute gender-based harassment include, but are not limited to:

1. Refusing to address a student by a name and the pronouns consistent with his/her gender identity
2. Disciplining or disparaging a student or excluding him/her from participating in activities for behavior or appearance that is consistent with his/her gender identity or that does not conform to stereotypical notions of masculinity or femininity, as applicable
3. Blocking a student's entry to the ~~bathroom~~restroom that corresponds to his/her gender identity
4. Taunting a student because he/she participates in an athletic activity more typically favored by a student of the other sex
5. Revealing a student's transgender status to individuals who do not have a legitimate need for the information, without the student's consent
6. Use of gender-specific slurs
7. Physical assault of a student motivated by hostility toward him/her because of his/her gender, gender identity, or gender expression

The district's uniform complaint procedures (AR 1312.3) shall be used to report and resolve complaints alleging discrimination against transgender and gender-nonconforming students.

Examples of bases for complaints include, but are not limited to, the above list, as well as improper rejection by the district of a student's asserted gender identity, denial of access to facilities that correspond with a student's gender identity, improper disclosure of a student's transgender status, discriminatory enforcement of a dress code, and other instances of gender-based harassment.

To ensure that transgender and gender-nonconforming students are afforded the same rights, benefits, and protections provided to all students by law and Board policy, the district shall address each situation on a case-by-case basis, in accordance with the following guidelines:

Note: Timelines included in items #1-2 below may be modified to reflect district practice.

1. **Right to privacy:** A student's transgender or gender-nonconforming status is his/her private information and the district shall only disclose the information to others with the student's prior written consent, except when the disclosure is otherwise required by law or when the district has compelling evidence that disclosure is necessary to preserve the student's physical or mental well-being. In any case, the district shall only allow disclosure of a student's personally identifiable information to employees with a legitimate educational interest as determined by the district pursuant to 34 CFR 99.31. Any district employee to whom a student's transgender or gender-nonconforming status is disclosed shall keep the student's information confidential. When disclosure of a student's gender identity is made to a district employee by a student, the employee shall seek the student's permission to notify the compliance officer. If the student refuses to give permission, the employee shall keep the student's information confidential, unless he/she is required to disclose or report the student's information pursuant to this administrative regulation, and shall inform the student that honoring the student's request may limit the district's ability to meet the student's needs related to his/her status as a transgender or gender-nonconforming student. If the student permits the employee to notify the compliance officer, the employee shall do so within three school days.

As appropriate given the student's need for support, the compliance officer may discuss with the student any need to disclose the student's transgender or gender-nonconformity status or gender identity or gender expression to his/her parents/guardians and/or others, including other students, teacher(s), or other adults on campus. The district shall offer support services, such as counseling, to students who wish to inform their parents/guardians of their status and desire assistance in doing so.

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

*(cf. 3580 - District Records)*

2. **Determining a Student's Gender Identity:** The compliance officer shall accept the student's assertion of his/her gender identity and begin to treat the student consistent with his/her gender identity unless district personnel present a credible and supportable basis for believing that the student's assertion is for an improper purpose.
3. **Addressing a Student's Transition Needs:** The compliance officer shall arrange a meeting with the student and, if appropriate, his/her parents/guardians to identify and develop strategies for ensuring that the student's access to education programs and activities is

maintained. The meeting shall discuss the transgender or gender-nonconforming student's rights and how those rights may affect and be affected by the rights of other students and shall address specific subjects related to the student's access to facilities and to academic or educational support programs, services, or activities, including, but not limited to, sports and other competitive endeavors. In addition, the compliance officer shall identify specific school site employee(s) to whom the student may report any problem related to his/her status as a transgender or gender-nonconforming individual, so that prompt action ~~could~~can be taken to address it. Alternatively, if appropriate and desired by the student, the school may form a support team for the student that will meet periodically to assess whether the arrangements for the student are meeting his/her educational needs and providing equal access to programs and activities, educate appropriate staff about the student's transition, and serve as a resource to the student to better protect the student from gender-based discrimination.

4. **Accessibility to Sex-Segregated Facilities, Programs, and Activities:** When the district maintains sex-segregated facilities, such as restrooms and locker rooms, or offers sex-segregated programs and activities, such as physical education classes, intermural sports, and interscholastic athletic programs, students shall be permitted to access facilities and participate in programs and activities consistent with their gender identity. To address any student's privacy concerns in using sex-segregated facilities, the district shall offer available options such as a gender-neutral or single-use restroom or changing area, a bathroom stall with a door, an area in the locker room separated by a curtain or screen, access to a staff member's office, or use of the locker room before or after the other students. However, the district shall not require a student to utilize these options because he/she is transgender or gender-nonconforming. In addition, a student shall be permitted to participate in accordance with his/her gender identity in other circumstances where students are separated by gender, such as for class discussions, yearbook pictures, and field trips. A student's right to participate in a sex-segregated activity in accordance with his/her gender identity shall not render invalid or inapplicable any other eligibility rule established for participation in the activity.

*(cf. 6145 - Extracurricular and Cocurricular Activities)*

*(cf. 6145.2 - Athletic Competition)*

*(cf. 6153 - School-Sponsored Trips)*

*(cf. 7110 - Facilities Master Plan)*

Note: 5 CCR 432 requires the legal name, sex, date of birth, etc., of a student to be maintained as part of the student's "mandatory permanent student records" but does not prohibit keeping of other records, such as a student's preferred name, as part of the student's "permitted student records."

5. **Student Records:** A student's legal name or gender as entered on the mandatory student record required pursuant to 5 CCR 432 shall only be changed ~~pursuant to a court order.~~ with proper documentation. However, at the written request of a student or, if appropriate, his/her parents/guardians, the district shall use the student's preferred name and pronouns consistent with his/her gender identity on all other district-related documents. Such preferred name may be added to the student's record and official documents as permitted by law.

*(cf. 5125 - Student Records)*

*(cf. 5125.1 - Release of Directory Information)*

6. Names and Pronouns: If a student so chooses, district personnel shall be required to address the student by a name and the pronouns consistent with his/her gender identity, without the necessity of a court order or a change to his/her official district record. However, inadvertent slips or honest mistakes by district personnel in the use of the student's name and/or consistent pronouns will, in general, not constitute a violation of this administrative regulation or the accompanying district policy.
7. Uniforms/Dress Code: A student has the right to dress in a manner consistent with his/her gender identity, subject to any dress code adopted on a school site.  
*(cf. 5132 - Dress Code)*

SIERRA COUNTY OFFICE OF EDUCATION  
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT  
Policy adopted: December 9, 2014  
revised: October 11, 2016  
revised: July 11, 2017  
revised: September 11, 2018

# Sierra County/Sierra-Plumas Joint USD

## Board Policy

### Students

BP 5145.9

### HATE-MOTIVATED BEHAVIOR

Note: The following optional policy addresses prevention strategies for hate-motivated incidents and should be modified to reflect district practice. Elements of this policy should be integrated into existing district and school site plans, such as the local control and accountability plan, comprehensive school safety plan, and staff development plans.

The Governing Board is committed to providing a safe learning environment that protects students to gain a true understanding of the civil rights and social responsibilities of people in our society. Behavior from discrimination, harassment, intimidation, bullying, and other behavior motivated by a person's hostility towards another person's real or statements that degrade an individual on the basis of his/her race, perceived ethnicity, culture, heritage, national origin, immigrant status, sex, gender, sexual orientation, physical/mental attributes, religious beliefs, belief, age, disability, or practices any other physical or cultural characteristic. The Superintendent or designee shall not be tolerated design strategies to promote harmonious relationships among students, prevent incidents of hate-motivated behavior to the extent possible, and address such incidents if they occur.

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

*(cf. 0450 - Comprehensive Safety Plan)*

*(cf. 3515.4 - Recovery for Property Loss or Damage)*

*(cf. ~~5131.5 - Vandalism, Theft and Graffiti~~ 5131- Conduct)*

*(cf. ~~5131.2 - Bullying~~)*

*(cf. ~~5131.5 - Vandalism and Graffiti~~)*

*(cf. 5136 - Gangs)*

*(cf. 5137 - Positive School Climate)*

*(cf. ~~5141.52 - Suicide Prevention~~)*

*(cf. 5145.3 - Nondiscrimination/Harassment)*

*(cf. 5145.7 - Sexual Harassment)*

Note: Hate-motivated behavior, such as an assault, physical threat, bomb threat, destruction of property, graffiti, and certain types of vandalism, may constitute a crime under state or federal law. Local law enforcement agencies and human rights commissions throughout the state have established countywide hate crimes networks aimed at responding to and preventing hate crimes. Districts can identify local hate crime resources through the California Association of Human Relations Organizations, which conducts activities designed to protect human and civil rights through networks of collaborations that reduce community tension and build intergroup relationships.

The following optional paragraph should be revised to reflect district practice.

The Superintendent or designee shall collaborate with regional programs and community organizations to promote safe environments for youth. Such collaborative efforts shall focus on ensuring an efficient use of district and community resources, developing effective prevention strategies and response plans, providing assistance to students affected by hate-motivated behavior, and/or educating students who have perpetrated hate-motivated acts.

*(cf. 1020 - Youth Services)*

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

*(cf. 1700 - Relations Between Private Industry and the Schools)*

*(cf. 5148.2 - Before/After School Programs)*



The district shall provide students with age-appropriate instruction that includes the development of social-emotional learning, promotes their understanding of and respect for human rights, diversity, and acceptance in a multicultural society, and provides strategies to manage conflicts constructively.

*(cf. 5138 - Conflict Resolution/Peer Mediation)*

*(cf. 6142.3 - Civic Education)*

*(cf. 6142.4 - Service Learning/Community Service Classes)*

*(cf. 6142.94 - History-Social Science Instruction)*

As necessary, the district shall provide counseling, guidance, and support to students who are victims of hate-motivated behavior and to students who exhibit such behavior.

*(cf. 6164.2 - Guidance/Counseling Services)*

The Superintendent or designee shall ensure that the rules prohibiting hate-motivated behavior and procedures for reporting a hate-motivated incident are provided to students and parents/guardians.

The Superintendent or designee shall provide staff with training on recognizing and preventing hate-motivated behavior and on effectively enforcing rules for appropriate

~~Any~~ student conduct.

*(cf. 4131 - Staff Development) & (cf. 4231 - Staff Development) & (cf. 4331 - Staff Development)*

## **Complaint Process**

Note: Pursuant to Education Code 234.1, districts are required to adopt a process for receiving and investigating complaints involving unlawful discrimination (such as discriminatory harassment, intimidation, and bullying) based on race or ethnicity, nationality, gender, sex, sexual orientation, religion, immigration status, or any characteristic contained in the definition of hate crimes in Penal Code 422.55. In addition, federal regulations require districts to adopt procedures providing for the prompt and equitable resolution of complaints of discrimination on the basis of sex (34 CFR 106.8), disability (34 CFR 104.7 and 28 CFR 35.107), and age (34 CFR 110.25). Pursuant to 5 CCR 4600-4670, uniform complaint procedures (UCP) must be used for this purpose. See BP/AR 1312.3 - Uniform Complaint Procedures.

Although some incidents of harassment, intimidation, or bullying may not fall within the provisions of Education Code 234.1 or federal civil rights regulations, CSBA strongly recommends that districts use the UCP to investigate all incidents (whether discriminatory or nondiscriminatory) to ensure consistent implementation by district staff. It is not always easy or possible for staff to know prior to an investigation whether a student was victimized because of his/her actual or perceived membership in a legally protected class. Those incidents found to involve discrimination based on the results of the investigation would then be resolved using the UCP. When an incident is determined to be nondiscriminatory, it should be resolved through the appropriate disciplinary process.

A student or parent/guardian who believes the student is a victim of hate-motivated behavior is strongly encouraged to report the incident to a teacher, the principal, or other staff member.

Any staff member who is notified that hate-motivated behavior has occurred, observes such behavior, or otherwise becomes aware of an incident shall immediately contact the principal or the compliance officer responsible for coordinating the district's response to complaints and complying with state and federal civil rights laws. As appropriate, he/she shall also contact law enforcement.

*(cf. 3515.3 - District Police/Security Department)*

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

Any complaint of hate-motivated behavior shall be investigated and, if determined to be discriminatory, shall be resolved in accordance with district complaint procedures and the district's uniform complaint procedures specified in AR 1312.3 - Uniform Complaint Procedures. If, during the investigation, it is determined that a complaint is about nondiscriminatory behavior, the principal or designee shall inform the complainant and shall take all necessary actions to resolve the complaint.

*(cf. 1312.1 - Complaints Concerning District Employees)*

*(cf. 1312.3 - Uniform Complaint Procedures)*

~~Staff who receive notice of hate motivated behavior or personally observe such behavior shall notify the principal, Superintendent or designee, and law enforcement, as appropriate. Students demonstrating hate motivated behavior shall be subject to discipline in accordance with Board policy and administrative regulation.~~

~~*(cf. 3515.3 - District Police/Security Department)*~~

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

~~*(cf. 5144 - Discipline)*~~

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

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

~~In addition, the district shall provide counseling and appropriate sensitivity training and diversity education for students exhibiting hate motivated behavior. The district shall also provide counseling, guidance and support, as necessary, to those students who are the victims of hate motivated behavior.~~

~~*(cf. 6164.2 - Guidance/Counseling Services)*~~

~~The Superintendent or designee shall ensure that staff receive appropriate training to recognize hate motivated behavior and methods for handling such behavior in appropriate ways.~~

~~*(cf. 4131 - Staff Development)*~~

~~*(cf. 4231 - Staff Development)*~~

~~*(cf. 4331 - Staff Development)*~~

~~The district shall provide age appropriate instruction to help promote understanding of and respect for human rights.~~

~~At the beginning of each school year, students and staff shall receive a copy of the district's policy on hate motivated behavior.~~

*Legal Reference:*

EDUCATION CODE

~~200-262.4 Prohibition of discrimination on the basis of sex~~

~~32282 School safety plans~~

~~48900.3 Suspension for hate violence~~

~~48900.4 Suspension or expulsion for threats or harassment~~

PENAL CODE

~~186.21 Street terrorism; legislative findings and declarations~~

~~422.55- Definition of hate crime~~

~~422.86 Hate Crimes, harassment~~

~~11410-11414 Terrorism~~

~~13023 Reports by law enforcement of crimes motivated by race, ethnicity, religion, sexual orientation or physical or mental disability~~

~~13519.6 Hate crimes, training courses and guidelines~~

~~UNITED STATES CODE OF REGULATIONS, TITLE 485~~

~~245 Federally protected activities~~

~~4600-4670 Uniform complaint procedures~~

~~4900-4965 Nondiscrimination in elementary and secondary education programs~~

~~CODE OF FEDERAL REGULATIONS, TITLE 28~~

~~35.107 Nondiscrimination on basis of disability; complaints~~

~~CODE OF FEDERAL REGULATIONS, TITLE 34~~

~~100.3 Prohibition of discrimination on basis of race, color or national origin~~

~~104.7 Designation of responsible employee for Section 504~~

~~106.8 Designation of responsible employee for Title IX~~

~~110.25 Prohibition of discrimination based on age~~

*Management Resources:***CSBA PUBLICATIONS**

Protecting Our Schools: Governing Board Strategies to Combat School Violence, 1995

ALAMEDA OFFICE OF EDUCATION & CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Hate-Motivated Behavior in Schools: Response Strategies for School Boards, Administrators, Law Enforcement and Communities, 1997

Bullying at School, 2003

CALIFORNIA OFFICE OF THE ATTORNEY GENERAL PUBLICATIONS

Promoting a Safe and Secure Learning Environment for All: Guidance and Model Policies to Assist California K-12 Schools in Responding to Immigration Issues, April 2018

U.S. DEPARTMENT OF EDUCATION, OFFICE FOR CIVIL RIGHTS & NATIONAL ASSOCIATION OF ATTORNEYS GENERAL PUBLICATIONS

Protecting Students from Dear Colleague Letter: Harassment and Hate Crime: A Guide for Schools, 1999 Bullying, October 2010

Dear Colleague Letter: Prohibited Disability Harassment, July 2000

**WEB SITES**

CDECSBA: <http://www.ede.ea.gov/csba.org>

California Association of Human Relations Organizations: <http://www.cahro.org>

United States California Department of Education: <http://www.cde.ca.gov>

California Office of the Attorney General: <http://oag.ca.gov>

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

U.S. Department of Justice: <https://www.justice.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

### High School Graduation Requirements

BP 6146.1

#### Instruction

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

(cf. 5127 - Graduation Ceremonies and Activities)

(cf. 5147 - Dropout Prevention)

(cf. 6011 - Academic Standards)

(cf. 6143 - Courses of Study)

(cf. 6146.3 - Reciprocity of Academic Credit)

#### Course Requirements

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

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

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

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

(cf. 6142.92 - Mathematics Instruction)

(cf. 6152.1 - Placement in Mathematics Courses)

3. Two courses in science, including biological and physical sciences (Education Code 51225.3)  
(cf. 6142.93 - Science Instruction)
4. Three courses in social studies, including United States history and geography; world

history, culture, and geography; a one-semester course in American government and civics; and a one-semester course in economics (Education Code 51225.3)

(cf. 6142.3 - Civic Education)

(cf. 6142.94 - History-Social Science Instruction)

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

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

(cf. 6142.2 - World/Foreign Language Instruction)

(cf. 6142.6 - Visual and Performing Arts Education)

(cf. 6178 - Career Technical Education)

(cf. 6178.2 - Regional Occupational Center/Program)

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

(cf. 6142.7 - Physical Education and Activity)

(cf. 6142.1 - Sexual Health and HIV/AIDS Prevention Instruction)

(cf. 6142.4 - Service Learning/Community Service Classes)

(cf. 6142.8 - Comprehensive Health Education)

7. One course in state requirements

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

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

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

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

~~With the inception of an eight period block schedule, the unit requirements are 300 Credits.~~

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

(cf. 6146.11 - Alternative Credits Toward Graduation)

(cf. 6146.2 - Certificate of Proficiency/High School Equivalency)

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

## Exemptions and Waivers

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

(cf. 1312.3 - Uniform Complaint Procedures)

(cf. 5145.6 - Parental Notifications)

(cf. 6173 - Education for Homeless Children)

(cf. 6173.1 - Education for Foster Youth)

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

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

## Retroactive Diplomas

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

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

The district may retroactively grant a high school diploma to a former student who was interned by order of the federal government during World War II or who is an honorably discharged veteran of World War II, the Korean War, or the Vietnam War, provided that he/she was enrolled in a district school immediately preceding the internment or military service and he/she did not receive a diploma because his/her education was interrupted due to the internment or military service. A deceased former student who satisfies these conditions may be granted a retroactive diploma to be received by his/her next of kin. (Education Code 51430)

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

### Legal Reference:

#### EDUCATION CODE

47612 Enrollment in charter school

48200 Compulsory attendance

48412 Certificate of proficiency

48430 Continuation education schools and classes

48645.5 Acceptance of coursework

48980 Required notification at beginning of term

49701 Interstate Compact on Educational Opportunity for Military Children  
 51224 Skills and knowledge required for adult life  
 51224.5 Algebra instruction  
 51225.1 Exemption from district graduation requirements  
 51225.2 Pupil in foster care defined; acceptance of coursework, credits, retaking of course  
 51225.3 High school graduation  
 51225.35 Mathematics course requirements; computer science  
 51225.36 Instruction in sexual harassment and violence; districts that require health education for graduation  
 51225.5 Honorary diplomas; foreign exchange students  
 51225.6 Compression-only cardiopulmonary resuscitation  
 51228 Graduation requirements  
 51240-51246 Exemptions from requirements  
 51250-51251 Assistance to military dependents  
 51410-51413 Diplomas  
 51420-51427 High school equivalency certificates  
 51430 Retroactive high school diplomas  
 51440 Retroactive high school diplomas  
 51450-51455 Golden State Seal Merit Diploma  
 51745 Independent study restrictions  
 56390-56392 Recognition for educational achievement, special education  
 66204 Certification of high school courses as meeting university admissions criteria  
 67386 Student safety; affirmative consent standard  
 CODE OF REGULATIONS, TITLE 5  
 1600-1651 Graduation of students from grade 12 and credit toward graduation  
 4600-4687 Uniform complaint procedures  
 COURT DECISIONS  
 O'Connell v. Superior Court (Valenzuela), (2006) 141 Cal.App.4th 1452  
 Management Resources:  
 WEB SITES  
 CSBA: <http://www.csba.org>  
 California Department of Education, High School: <http://www.cde.ca.gov/ci/gs/hs>  
 University of California, List of Approved a-g Courses:  
<http://www.universityofcalifornia.edu/admissions/freshman/requirements>

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

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