

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

September 10, 2019

**6:00pm Regular Session**

Sierra County Office of Education, Room 4, 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. Correspondence

- a. Sierra County Child Care Council thank you letter\*\*

2. Superintendent's Report

- a. Acceptance of resignation of Candy Corcoran, Academic Advisor/Career Tech, Loyalton High School, .9 FTE, effective August 19, 2019\*\*
- b. Acceptance of resignation of Lauriel Wentling, Special Education Instructional Aide, Loyalton High School, 1.0 FTE, effective August 23, 2019\*\*
- c. Professional Services Agreement with Janis Hardeman for 2019-2020
- d. Professional Services Agreement with Frank Lang for 2019-2020

3. Business Report

- a. Account Object Summary-Balance from 07/01/2019 to 08/31/2019\*\*

4. Staff Reports (5 minutes)

5. Board Member Reports (5 minutes)

6. Public Comment – This is an opportunity for members of the public to directly address the governing board on any item of interest that is within the subject matter jurisdiction of the governing board whether or not it is listed on the agenda. Five minutes may be allotted to each speaker and a maximum of twenty minutes to each subject matter. (Education Code 35145.5; Bylaw 9322; Government Code 54954.3)

- a. Current location
- b. Videoconference location

F. CONSENT CALENDAR

1. Approval of minutes for the Regular Board Meeting held August 13, 2019\*\*
2. Approval of Board Report-Checks Dated 08/01/2019 through 08/31/2019\*\*

G. ACTION ITEMS

1. Old Business

- a. Update on Adult Education program sites

2. New Business

- a. Approval of the following Adult Education items to be reflected in the minutes:
  1. Sierra County Schools for Adults Vision and Mission statement\*\*
  2. Sierra County Office of Education (SCOE) will be the authorizing entity for high school diplomas for Sierra County Schools for Adults
  3. SCOE and Sierra County Schools for Adults require 130 units/13 courses for a high school diploma which is in line with the State of California requirement (California Ed Code (EC) 51225.3) and follows the agreement among the K- 12 district members of the Feather River Adult Education Consortium
  4. National External Diploma Program (NEDP) is an accepted alternative pathway for adults to earn a high school diploma from SCOE and Sierra County Schools for Adults
  5. SCOE will be the issuing agency for the high school diploma using NEDP as the alternate pathway
  6. Aztec, Burlington English, and FuelEd online programs and McGraw Hill adult education textbooks are the approved curriculum for the Adult Basic Education/Adult Secondary Education/High School Diploma and English as a Second Language programs offered by Sierra County Schools for Adults
  7. Per Board Policy 6200, list of Adult Education courses offered\*\*
- b. Adoption of Resolution 20-004C, Adopting the Gann Limit\*\*  
ROLL CALL VOTE
- c. Adoption of Unaudited Actuals for Fiscal Year End June 30, 2019\*\*
- d. Appointment of members of the Student Attendance Review Board as follows:
  1. J. Lon Cooper, Sierra County Public Defender
  2. Sandra Groven, Sierra County District Attorney
  3. Jeff Bosworth, Sierra County Chief Probation Officer
  4. Chuck Henson, Sierra County Probation Officer, *alternate for Jeff Bosworth*
  5. Sofia Gonzales, Sierra County Probation Officer, Truancy Investigator, *alternate for Jeff Bosworth*
  6. Laurie Marsh, Sierra County Behavioral Health
  7. Cara Bowling, Student/Parent Navigator
  8. Sheri Roen, Parent Representative
  9. Jamie Shiltz, Sierra County Social Services
  10. Kristal Evans, Sierra County Social Services, *alternate for Jamie Shiltz*
  11. Tamara Powers, Sierra County Social Services, *alternate for Jamie Shiltz*
  12. Mike Fisher, Sierra County Sheriff
  13. Brad Dempster, Sierra County Deputy Sheriff, *alternate for Mike Fisher*  
(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.)
- e. Approval of Assignment of Christina Jordan, Instructional Aide, Loyalton Elementary School, .83 FTE\*\*
- f. Approval of Assignment of Brittany Steward, Special Education/Resource Aide, Downieville School, .58 FTE\*\*
- g. Authorization to fill Special Education Instructional Aide, Loyalton High School, 1.0 FTE\*\*
- h. Authorization to fill Academic Advisor/Career Tech, Loyalton High School, .9 FTE\*\*

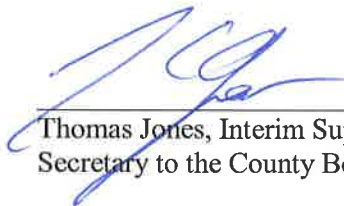
BOARD POLICIES, ADMINISTRATIVE REGULATIONS, EXHIBITS, BOARD BYLAWS

- i. 1112—Media Relations
  - 1. Board Policy, *revisions\*\**
- j. 3320—Claims and Actions Against the District
  - 1. Administrative Regulation, *revisions\*\**
- k. 6142.2—World Language Instruction
  - 1. Board Policy, *NEW\*\**
  - 2. Administrative Regulation, *NEW\*\**
- l. 6145.6—International Exchange
  - 1. Board Policy, *revisions\*\**
  - 2. Administrative Regulation, *revisions\*\**
- m. 9321—Closed Session
  - 1. Board Bylaw, *revisions\*\**
  - 2. Exhibit 1, *NEW\*\**
  - 3. Exhibit 2, *NEW\*\**
- n. 9321.1—Closed Session Actions and Reports
  - 1. Board Bylaw, *DELETE\*\**

H. ADVANCED PLANNING

- 1. Next Regular Board Meeting will be held on October 08, 2019 at Downieville School, 130 School St, Downieville CA 95936, beginning with Closed Session as needed at 5:00pm and the Regular Board Meeting at 6:00pm.
- 2. Suggested Agenda Items
  - a. \_\_\_\_\_
  - b. \_\_\_\_\_

I. ADJOURN

  
\_\_\_\_\_  
Thomas Jones, Interim Superintendent  
Secretary to the County Board of Education

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

Sierra County Child Care Council (LPC)  
P.O. Box 176  
Sierra City, CA 96125  
[sierrachildcare@att.net](mailto:sierrachildcare@att.net) 530-862-1450

August 13, 2019

To: Board of Trustees, Sierra County Schools,

I would like to thank the School District Office staff, and the maintenance man at Downieville School, Tom Potter, for helping us to set up a parent meeting on August 6<sup>th</sup> at the Downieville School. Without the assistance of a principal or superintendent, the District Office staff helped with the Facility Use Permit, and calling Tom to make sure he knew we were coming. Tom had the cafeteria room open and helped us with the tables & chairs. Our meeting was as success because of the help from everyone.

We have been making a collaborative effort to provide preschool and playgroups for the children of Downieville and Sierra City. Our group consists of the following: First 5 Sierra, Sierra Nevada Children's Services, Sierra County Child Care Council, and Jamie Rogers, Methodist Minister.

Our parent meeting held great concern for future involvement in programs for their children. These children will soon be students at Downieville School, and we would like to do our part to help the children be ready to learn at school.

Thank you,

Mary Wright  
LPC Coordinator



**RECEIVED**

**AUG 19 2019**

**SCOE  
SPUSD**

Reply all | Delete Junk |

## FW: Academic Advisor Position



Thomas Jones  
Today, 11:48 AM  
Laraine Sei

Reply all |

Inbox

Letter of Resignation<sup>5</sup>

From Candy

On 8/19/19, 5:33 PM, "Candy Corcoran" < > wrote:

>Mr. Jones,  
>I passed the insurance licensing test.  
>Thank you very much for waiting my answer. I hope you find another good  
>candidate to fill this great position.  
>I enjoyed working with all of you.  
>I will visit often.  
>I hope you enjoy your last week of summer.  
>Warmest regards,  
>Candy  
>  
>  
>

August 23, 2019

Lauriel Wentling  
PO Box 251  
Sierraville, CA 96126

Sierra County Office of Education  
PO Box 955  
Loyalton, CA 96118

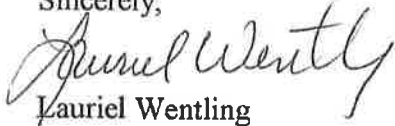
RE: Resignation

Dear Miss Sei

This letter is to inform you that I am resigning as the Special Education Instructional Aide at Loyalton High School, effective immediately. My last day will be August 23, 2019.

This opportunity has been most rewarding and a forever lasting positive experience for me. Thank you for the opportunity to learn and grow in this position and thank you for the opportunity to be a part of Loyalton High School and the Special Education Department.

Sincerely,

  
Lauriel Wentling

Balances through August						Fiscal Year 2019/20
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 01 - Gen Fund</b>						
1100	Teachers Salaries	288,697.00	288,697.00	258,818.00		29,879.00
1115	Certificated Extra Duty	250.00	250.00		70.00	180.00
1120	Certificated Substitutes	12,325.00	12,325.00		2,400.00	9,925.00
1200	Certificated Pupil Support Ser	30,561.00	30,561.00	25,467.30	5,093.46	.24
1300	Certificated Supervisor Admini	260,757.00	260,757.00	203,509.50	40,701.90	16,545.60
1310	Teacher in Charge	10,000.00	10,000.00			10,000.00
	<b>Total for Object 1000</b>	<b>602,590.00</b>	<b>602,590.00</b>	<b>487,794.80</b>	<b>48,265.36</b>	<b>66,529.84</b>
2100	Instructional Aides' Salaries	196,300.00	196,300.00	108,606.88	1,831.77	85,861.35
2115	Classified Extra Duty	1,000.00	1,000.00			1,000.00
2120	Classified Substitutes	7,755.00	7,755.00			7,755.00
2200	Classified Support Salaries	28,846.00	28,846.00	11,107.67	1,627.63	16,110.70
2215	Classified Support Extra Duty	1,000.00	1,000.00		294.67	705.33
2220	Classified Substitute Salaries	1,000.00	1,000.00			1,000.00
2300	Classified Supervisors' Admini	104,378.00	104,378.00	86,230.00	17,366.00	782.00
2400	Clerical Technical Office Staf	127,065.00	127,065.00	105,738.75	18,444.00	2,882.25
2420	Clerical Substiture	250.00	250.00			250.00
2900	Other Classified Salaries	9,000.00	9,000.00		288.00	8,712.00
	<b>Total for Object 2000</b>	<b>476,594.00</b>	<b>476,594.00</b>	<b>311,683.30</b>	<b>39,852.07</b>	<b>125,058.63</b>
3101	STRS Certificated Positions	122,401.00	122,401.00	83,412.90	7,842.97	31,145.13
3102	STRS Classified Positions	803.00	803.00	822.80		19.80-
3202	PERS Classified Positions	89,597.00	89,597.00	63,882.70	8,512.45	17,201.85
3301	OASDI Certificated Positions	932.00	932.00			932.00
3302	OASDI Classified Positions	27,727.00	27,727.00	17,506.12	2,454.73	7,766.15
3311	Medicare Certificated Position	8,344.00	8,344.00	6,689.40	661.72	992.88
3312	Medicare Classified Positions	6,814.00	6,814.00	4,425.26	574.98	1,813.76
3401	Health & Welfare Benefits Cert	108,577.00	108,577.00	96,748.40	7,973.32	3,855.28
3402	Health & Welfare Benefits Clas	84,444.00	84,444.00	97,637.80	12,115.44	25,309.24-
3501	SUI Certificated	300.00	300.00	244.10	24.16	31.74
3502	SUI Classified	239.00	239.00	155.87	19.74	63.39
3601	Workers' Compensation Certific	19,262.00	19,262.00	15,444.10	1,527.72	2,290.18
3602	Workers' Compensation Classifi	15,378.00	15,378.00	10,216.13	1,327.41	3,834.46
3902	Golden Handshake-Class				2,208.00	2,208.00-
	<b>Total for Object 3000</b>	<b>484,818.00</b>	<b>484,818.00</b>	<b>397,185.58</b>	<b>45,242.64</b>	<b>42,389.78</b>
4100	Approved Textbooks Core Curric	460.00	460.00			460.00
4300	Materials and Supplies	42,512.00	42,512.00	6,340.37	.06	36,171.57

Balances through August						Fiscal Year 2019/20
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 01 - Gen Fund (continued)</b>						
4320	Custodial Grounds Supplies	500.00	500.00			500.00
4330	Office Supplies	1,000.00	1,000.00	180.00		820.00
4350	Vehicle Upkeep	6,000.00	6,000.00	1,865.71	120.90	4,013.39
4400	Noncapitalized Equipment	17,849.00	17,849.00		627.92	17,221.08
	<b>Total for Object 4000</b>	<b>68,321.00</b>	<b>68,321.00</b>	<b>8,386.08</b>	<b>748.88</b>	<b>59,186.04</b>
5100	Subagreements for Services	43,000.00	43,000.00			43,000.00
5200	Travel and Conference	47,304.00	47,304.00	5,762.50	36.48	41,505.02
5300	Dues and Membership	20,438.00	20,438.00	2,633.20	10,216.81	7,587.99
5400	Insurance	11,000.00	11,000.00		10,994.00	6.00
5500	Operation Housekeeping Service	11,500.00	11,500.00	4,923.68	76.32	6,500.00
5600	Rentals, Leases, Repairs, Nonc	3,100.00	3,100.00	561.05	297.68	2,241.27
5801	Legal Services	30,500.00	30,500.00	10,000.00		20,500.00
5803	Legal Publications	500.00	500.00			500.00
5805	Personnel Expense	842.00	842.00	200.00		642.00
5806	Negotiations	1,000.00	1,000.00			1,000.00
5808	Other Services & Fees	1,500.00	1,500.00	1,386.52	113.48	.00
5810	Contracted Services	443,765.00	443,765.00	259,578.42	26,093.53	158,093.05
5899	SPJUSD to Reimburse			2,255.08	26,005.42	28,260.50-
5900	Communications	10,500.00	10,500.00	7,730.80	1,546.16	1,223.04
	<b>Total for Object 5000</b>	<b>624,949.00</b>	<b>624,949.00</b>	<b>295,031.25</b>	<b>75,379.88</b>	<b>254,537.87</b>
6200	Building and Improvement of Bu			19,716.00	6,800.00	26,516.00-
6400	Equipment	20,000.00	20,000.00			20,000.00
6500	Equipment Replacement	15,000.00	15,000.00			15,000.00
	<b>Total for Object 6000</b>	<b>35,000.00</b>	<b>35,000.00</b>	<b>19,716.00</b>	<b>6,800.00</b>	<b>8,484.00</b>
7110	County Tuition Inter Dist Agre	5,501.00	5,501.00			5,501.00
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>29,929.00</b>	<b>29,929.00</b>	<b>.00</b>	<b>.00</b>	<b>29,929.00</b>
	<b>Total for Fund 01 and Expense accounts</b>	<b>2,322,201.00</b>	<b>2,322,201.00</b>	<b>1,519,797.01</b>	<b>216,288.83</b>	<b>586,115.16</b>
<b>Fund 11 - ADULT ED</b>						
1300	Certificated Supervisor Admini	89,732.00	89,732.00	74,776.70	14,955.34	.04-
2100	Instructional Aides' Salaries	5,684.00	5,684.00		75.56	5,608.44
3101	STRS Certificated Positions	15,344.00	15,344.00	12,786.80	2,557.36	.16-
3202	PERS Classified Positions	1,179.00	1,179.00		14.90	1,164.10

Selection Filtered by User Permissions, (Org = 1, Online/Offline = N, Fiscal Year = 2020, Period = 2, Unposted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Object = 1-7, SACS Fund? = N, Fund Page Break? = N, Obj Lvl = 4, Obj Digits = 1, Page Break? = N)

ESCAPE ONLINE

Page 2 of 3



Balances through August						Fiscal Year 2019/20
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 11 - ADULT ED (continued)</b>						
3302	OASDI Classified Positions	352.00	352.00			352.00
3311	Medicare Certificated Position	1,301.00	1,301.00	1,084.30	216.86	.16-
3312	Medicare Classified Positions	82.00	82.00		1.10	80.90
3401	Health & Welfare Benefits Cert	12,767.00	12,767.00	10,639.00	2,127.80	.20
3501	SUI Certificated	45.00	45.00	37.40	7.48	.12
3502	SUI Classified	3.00	3.00		.04	2.96
3601	Workers' Compensation Certific	3,004.00	3,004.00	2,503.20	500.64	.16
3602	Workers' Compensation Classifi	190.00	190.00		2.53	187.47
	<b>Total for Object 3000</b>	<b>34,267.00</b>	<b>34,267.00</b>	<b>27,050.70</b>	<b>5,428.71</b>	<b>1,787.59</b>
4100	Approved Textbooks Core Curric	10,000.00	10,000.00			10,000.00
4300	Materials and Supplies	5,000.00	5,000.00			5,000.00
4400	Noncapitalized Equipment	2,132.00	2,132.00			2,132.00
	<b>Total for Object 4000</b>	<b>17,132.00</b>	<b>17,132.00</b>	<b>.00</b>	<b>.00</b>	<b>17,132.00</b>
5200	Travel and Conference	15,000.00	15,000.00		295.00	14,705.00
5203	MILEAGE	1,000.00	1,000.00		294.64	705.36
5300	Dues and Membership	250.00	250.00		800.00	550.00-
5500	Operation Housekeeping Service	2,500.00	2,500.00			2,500.00
5810	Contracted Services	40,000.00	40,000.00	4,000.00		36,000.00
	<b>Total for Object 5000</b>	<b>58,750.00</b>	<b>58,750.00</b>	<b>4,000.00</b>	<b>1,389.64</b>	<b>53,360.36</b>
6200	Building and Improvement of Bu			16,619.00		16,619.00-
6400	Equipment	22,500.00	22,500.00			22,500.00
	<b>Total for Object 6000</b>	<b>22,500.00</b>	<b>22,500.00</b>	<b>16,619.00</b>	<b>.00</b>	<b>5,881.00</b>
7619	Other Authorized Interfund Tra	935.00	935.00			935.00
	<b>Total for Fund 11 and Expense accounts</b>	<b>229,000.00</b>	<b>229,000.00</b>	<b>122,446.40</b>	<b>21,849.25</b>	<b>84,704.35</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>2,603,322.00</b>	<b>2,603,322.00</b>	<b>1,642,243.41</b>	<b>238,138.08</b>	<b>722,940.51</b>

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

August 13, 2019

Downieville School, 130 School St, Downieville CA 95936

Videoconferenced to Sierra County Office of Education, 109 Beckwith Rd, Loyalton CA 96118  
6:00pm Regular Session

---

A. CALL TO ORDER

President PATTY HALL called the meeting to order at 6:00pm.

B. ROLL CALL

PRESENT: *Patty Hall, President*  
*Allen Wright, Vice President*  
*Nicole Stannard, Clerk*  
*Mike Moore, Member*  
*Jenny Gant, Member*

ABSENT: *None*

C. FLAG SALUTE

D. APPROVAL OF AGENDA

*GANT/WRIGHT*  
*5/0*

E. INFORMATION/DISCUSSION ITEMS

1. Superintendent's Report

a. Possible use of TUPE funding to purchase LED message boards

*JONES: Looking for ways to upgrade our signage on the sites and one way is through TUPE money so long as we provide messaging around Tobacco Use Prevention. Digital LED boards that are wirelessly programmable. Cost effective and creative funding source to achieve a goal.*

*GRIESERT: Recently had to send back TUPE money that wasn't spent within the given timeframe. These are restricted funds that can only be spent on certain items and programs. This is one way—cleared and approved by the TUPE program—to help spend the TUPE funds currently available. Must be spent by September 30<sup>th</sup>.*

*Top of sign will list site. Bottom of sign will state "Tobacco Free Site". The lit message will be the portion that can be changed regularly.*

b. 2019-2020 Certificated Substitute List

c. Acceptance of resignation for Robin Griffin, Instructional Aide, Loyalton High School, .625 FTE, effective July 11, 2019

d. Professional Services Agreement with Anna Goodwin for 2019-2020—*District Nursing Services*

e. Foster Youth Update—*funding returning for 2019-20 School Year*

2. Business Report

a. Account Object Summary-Balance from 07/01/2019 to 07/31/2019

3. Staff Reports

a. SELPA—BETHKE: *TUPE (Tobacco Use and Prevention Education) Coordinator for the District. Please reach out to me to work more on this area. SpEd, gearing up for the year – new staff to work with. Submitted Performance Indicator Review – less than the target % on State Testing Participation.*

b. CURRICULUM—MESCHERY: *Lots of Professional Development going on throughout this summer. Piloting CPM math program for 7<sup>th</sup> grade math and*

*Algebra 1. Nine new teachers this year – means more coaching and support will be needed for their first year. Opportunities for mentoring. Attended Feather River College Summit – collaborate with FRC to build opportunities for student success.*

4. Board Member Reports

- a. *MOORE: Need to get Board consent on “use of TUPE funding”. The County Board still controls the County Budget and so needs to be part of final decision.*

5. Public Comment

- a. Current location –

*JERMEY MILLER—Signs, need to get DSA involved if they are staged up a certain way. Can prevent the amount of light the signs give off with something like red wording on a black screen/background. CPM math—very important to make sure your IT is involved with onboarding.*

- b. Videoconference location –

*JENNA HOLLAND—Sierra Schools Foundation (SSF), Spring Grant Cycle—grants and programs funded with almost \$39,000! We’ve been receiving more and more requests for Social/Emotional Learning grants.*

*MEGAN MESCHERY—October 5<sup>th</sup> is the SSF annual golf tournament.*

F. CONSENT CALENDAR

1. Approval of minutes for the Regular Board Meeting held July 09, 2019\*\*
2. Approval of Board Report-Checks Dated 07/01/2019 through 07/31/2019\*\*  
*MOORE/WRIGHT*  
5/0

G. ACTION ITEMS

1. Old Business

- a. Discussion/Update on Adult Education Program

*JACKSON—Need to move forward with something around a permanent location for the Adult Ed program. FRAEC wants “accountability” for funds by September 13<sup>th</sup>.*

*JONES—Siskyou County mirrors what we hope to see with our Adult Ed program*

*HALL—My understanding from the last meeting was that there would be information put together for three potential locations in Loyalton to be presented here tonight.*

*JACKSON—A document was provided to JONES and then forwarded to Board.*

*MOORE—Put together a plan by Tuesday morning (8/20/19) when Patty and I meet with James Berardi. May need to hold Special Meeting.*

*GANT motioned to authorize the Board Presidents to meet with New Superintendent and decide on Adult Ed program housing. Second by WRIGHT.*  
5/0

2. New Business

- a. Tentative Appointment and Oath of Office of the New Superintendent to Sierra County Superintendent of Schools

*New Superintendent, James Berardi, not present. Start date is set for September 16, 2019. Oath of Office will be performed by Board Presidents.*

- b. Tentative Adoption of Resolution 20-003C to set the New County Superintendent Salary

*MOORE motioned to appoint James Berardi as the County Superintendent of Schools commencing September 16, 2019 at the salary listed in Resolution 20-003C (Oath of Office will take place at a later date). Second by GANT.*

**ROLL CALL VOTE**

**WRIGHT – Aye**

**MOORE – Aye**

**HALL – Aye**

**STANNARD – Aye**

**GANT – Aye**

**5/0**

**PUBLIC HEARING – Declaration of Need**

- c. Public Hearing to receive public comment regarding the announcement of the adoption of the Declaration of Need for Fully Qualified Educators for the 2019-2020 School Year (Item **db**)

*Opened at 6:48pm. Closed at 6:49pm with no comment.*

- d. Approval of the Declaration of Need for Fully Qualified Educators for the 2019-2020 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/WRIGHT**

**5/0**

- e. 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 2019-2020 school year)*

**GANT/STANNARD**

**5/0**

- f. Approval of Speech and Language Aide position at Loyalton Elementary School—Special Education, .60 FTE

**MOORE/WRIGHT**

**5/0**

- g. Approval of Speech and Language Aide job description and salary schedule placement, .60 FTE

**MOORE/WRIGHT**

**5/0**

- h. Authorization to fill Speech and Language Aide position, Loyalton Elementary School—Special Education, .60 FTE

**GANT/STANNARD**

**5/0**

- i. Approval of Assignment of Melissa Bayly, Instructional Aide, Loyalton Elementary School, .88 FTE

**MOORE/GANT**

*MOORE: Want more information on all of these aide positions—grade level, age group, number of students in class, info regarding need, etc.*

*BETHKE: This particular item is filling in a resignation from last school year, and the assignment is a one-on-one aide with a student that has medical needs.*

**5/0**

- j. Authorization to fill Instructional Aide position at Loyalton High School, .625 FTE

**MOORE/WRIGHT**

*JONES: This is filling in the position vacated by Robin Griffin mentioned during Superintendent's Report—this is a Special Education Aide position.*

**5/0**

BOARD POLICIES, ADMINISTRATIVE REGULATIONS, EXHIBITS, BOARD BYLAWS

From July:

- k. 3510—Green School Operations
  - 1. Board Policy, *NEW*
- l. 3511—Energy and Water Management
  - 1. Board Policy, *revisions*
  - 2. Administrative Regulation, *revisions*
- m. 3514—Environmental Safety
  - 1. Administrative Regulation, *revisions*

*ITEMS k-m TABLED TO OCTOBER MEETING*

- n. 4119.22~4219.22~4319.22—Dress and Grooming
  - 1. Board Policy, *revisions*

*NO CHANGES*
- o. 5131.2—Bullying
  - 1. Board Policy, *revisions*
  - 2. Administrative Regulation, *NEW*

*MOORE/WRIGHT*  
*5/0*
- p. 5132—Dress and Grooming
  - 1. Board Policy, *revisions*
  - 2. Administrative Regulation, *revisions*

*NO CHANGES*

For August:

- q. 3551—Food Service Operations/Cafeteria Fund
  - 1. Board Policy, *revisions*
  - 2. Administrative Regulation, *revisions*

*MOORE/HALL*  
*5/0*
- r. 4117.7~4317.7—Employment Status Reports
  - 1. Administrative Regulation, *revisions*

*MOORE/HALL*  
*5/0*
- s. 4119.24~4219.24~4319.24—Maintaining Appropriate Adult-Student Interactions
  - 1. Board Policy, *NEW*

*MOORE/WRIGHT*  
*5/0*
- t. 6145.2—Athletic Competition
  - 1. Administrative Regulation, *revisions*

*MOORE/WRIGHT*  
*4/0, 1 Abstention*
- u. 6174—Education for English Learners
  - 1. Board Policy, *revisions*
  - 2. Administrative Regulation, *revisions*

*MOORE/WRIGHT*  
*5/0*
- v. 6179—Supplemental Instruction
  - 1. Board Policy, *revisions*

*MOORE/WRIGHT*  
*5/0*

- w. Discussion and possible approval of precedent for fingerprinting new Board members including Appointed vs. Elected Candidate  
*Kristie will work on a Board Bylaw to present to the Board for next month to address fingerprinting and background checks for newly appointed or elected Board Trustees.*

H. ADVANCED PLANNING

- 1. Next Regular Board Meeting will be held on September 10, 2019 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. *AR 4212 (item 5 specifically)*
  - b. *Board Bylaw addressing fingerprinting and background checks*

I. ADJOURN at 7:15pm  
*MOORE/WRIGHT*  
*5/0*

---

Nicole Stannard, Clerk

---

Thomas Jones, Interim Superintendent

Checks Dated 08/01/2019 through 08/31/2019

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00015351	08/09/2019	ACCREDITING COMMISSION FOR SCHOOLS	11-5300	WASC VISIT		800.00
00015352	08/09/2019	ALPINE FIRE SERVICES, INC. SALES AND SERVICE	01-5600	FIRE EXTINGUISHER INSPECTION AND REPAIR		158.77
00015353	08/09/2019	APEX SAW WORKS	01-4400	SHOP SUPPLIES		627.92
00015354	08/09/2019	CIT	01-5900	PHONE SYSTEM/MAINTENANCE		773.08
00015355	08/09/2019	CCSESA	01-5300	CCSESA DUES		7,606.00
00015356	08/09/2019	DOUBLETREE SUITES	01-5200	HOTEL - PASSCO MEETING	76.48	
			01-5899	HOTEL - PASSCO MEETING	229.43	305.91
00015357	08/09/2019	ESD CONSTRUCTION, INC	01-6200	SOLAR INSTALLATION		6,800.00
00015358	08/09/2019	WENDY JACKSON	11-5203	MILEAGE		294.64
00015359	08/09/2019	LES SCHAWB	01-4350	VEHICLE SERVICE	134.29	
			01-5600	VEHICLE SERVICE	67.15	
			01-5899	VEHICLE SERVICE	67.15	268.59
00015360	08/09/2019	LIBERTY UTILITIES CPEC	01-5500	ELECTRICAL SERVICE		76.32
00015361	08/09/2019	PITNEY BOWES, INC.	01-5600	POSTAGE MACHINE LEASE	23.50	
			01-5899	POSTAGE MACHINE LEASE	70.52	94.02
00015362	08/09/2019	SACRAMENTO COUNTY OFFICE OF EDUCATION	11-5200	CAEP REGISTRATION		295.00
00015363	08/09/2019	SIERRA COUNTY OFFICE OF EDUCATION	01-5808	BANK SERVICE FEES		15.00
00015364	08/09/2019	SISKIYOU COUNTY OFFICE OF EDUCATION	01-9500	COALITION DUES		1,863.02
00015365	08/09/2019	TRI COUNTY SCHOOLS INSURANCE GROUP	01-3902	JUI 19 HEALTH INSURANCE	1,104.00	
			01-5400	PROPERTY/CASUALTY PREMIUMS	10,994.00	
			01-9535	JUI 19 HEALTH INSURANCE	2,159.00	
			76-9576	JUI 19 HEALTH INSURANCE	18,557.70	32,814.70
00015366	08/09/2019	U.S. BANK	01-5200	SUPT. TRAVEL EXPENSES	40.00-	
			01-9500	SUPT. TRAVEL EXPENSES	104.52	64.52
<b>Total Number of Checks</b>					<b>16</b>	<b>52,857.49</b>

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	County School Service Fund	13	32,910.15
11	ADULT EDUCATION	3	1,389.64
76	Payroll Clearing	1	18,557.70
Total Number of Checks		<b>16</b>	<b>52,857.49</b>
Less Unpaid Sales Tax Liability			<b>.00</b>
<b>Net (Check Amount)</b>			<b>52,857.49</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 County Schools for Adults

### Vision

The Sierra County Schools for Adults is dedicated to supporting the District's vision that all students can succeed academically by meeting every adult learner where they are in their life's journey and assist them with attaining their goals of higher learning and employability skills.

### Mission

The Adult School mission is that every adult student will be supported and encouraged in a safe and comfortable learning environment, equipping them with the skills and tools to be successful in the current job market.

This mission will be accomplished by:

1. Developing and strengthening adult basic skills to completion of a High School diploma or equivalent; using relevant skills to resolve real world problems that adults experience in their daily lives.
2. Providing opportunities to obtain short and long term job skill certifications that lead directly into new employment or advancement with their current employer.
3. Partner with local and regional Workforce Accountability Boards to strengthen employment placement or advancement within current career.



Sierra County Schools for Adults  
Adult Education List of Courses Offered  
2019/2020 School Year

**Adult Basic Education (ABE)/ Adult Secondary Education (ASE) Courses Skill Building**

1. 2402 General Math
2. 2102 Basic English
3. 2104 Foundations of writing

**High School Credit Recovery / High School Diploma / GED Tract**

1. 2403 Algebra
2. 2404 Algebra II
3. 2816 Art Appreciation
4. 2803 Art History
5. 2603 Biology
6. 2607 Chemistry
7. 2450 Computer literacy
8. 2401 Consumer Math
9. 2618 Earth Science
10. 2701 Economics
11. 2130 English 9
12. 2131 English 10
13. 2132 English 11
14. 2133 English 12
15. 2413 Geometry
16. 9972 Government
17. 2535 Health
18. 2425 Integrated Math I
19. 2426 Integrated Math II
20. 2427 Integrated MathIII
21. 2500 Physical Education
22. 2424 Pre-Algebra
23. 2206 Spanish
24. 9969 Test Prep
25. 2709 US History
26. 2711 World History

**Career and Technical Education Courses**

1. Work Place Training Courses
2. 5809 Emergency Medical Responder (EMR)
3. 5809 (a) Emergency Medical Intermediate (EMI)
4. 5809(b) Emergency Medical Advanced (EMA)
5. 5809 (c) Fire Science
6. Low Voltage Electrical

7. Maintenance & Operation of Landscape and Arborist Power Tools and Small Engines
8. Maintenance of Snow Mobiles
9. Operating a Small Business
10. Livestock Artificial Insemination

**English Language Learners (ESL)**

1. 9987 Academic ESL
2. 9982 Beginning ESL
3. 9980 Advanced ESL
4. 9986 Multilevel ESL

**College Transition**

**Culinary Arts Job**

**Skills Readiness**

**Basic Computers**

**Sign Language ~ ASL**

**Early Childhood Education GoTeach**

**SIERRA COUNTY OFFICE OF EDUCATION**

**RESOLUTION NO. 20-004C**

**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 2018-2019 and 2019-2020 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 2018-2019 and 2019-2020 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 10, 2019 by the following vote:

AYES: \_\_\_\_\_

NOES: \_\_\_\_\_

ABSTAIN: \_\_\_\_\_

ABSENT: \_\_\_\_\_

VACANT: \_\_\_\_\_

\_\_\_\_\_  
Nicole Stannard, Clerk  
Sierra County Office of Education

	2018-19 Calculations			2019-20 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b>	<b>2017-18 Actual</b>			<b>2018-19 Actual</b>		
(2017-18 Actual Appropriations Limit and Gann ADA are from county's prior year Gann data reported to the CDE. LCFF data are from the 2017 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)	216,360.05		216,360.05			232,263.13
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D17, PY column)	216,360.05		216,360.05			232,263.13
<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)	382.83		382.83			396.43
<b>PRIOR YEAR LCFF</b>						
6. LCFF Alternative Education Grant (Preload/Line A28, Alternative Education Grant, 2017-18 Annual County LCFF Calculation)	0.00		0.00			0.00
7. LCFF Operations Grant, (Preload/Line A1, Operations Grant, 2017-18 Annual County LCFF Calculation)	820,707.00		820,707.00			820,707.00
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA</b>	<b>Adjustments to 2017-18</b>			<b>Adjustments to 2018-19</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>2018-19 Annual Report</b>			<b>2019-20 Annual Estimate</b>		
<b>CURRENT YEAR PROGRAM ADA</b> (2018-19 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>2018-19 P2 Report</b>			<b>2019-20 P2 Estimate</b>		
<b>CURRENT YEAR DISTRICT ADA</b>						
4. Total District Gann ADA (District Form GANN, Line B3)			396.43			396.18
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	<b>2018-19 Actual</b>			<b>2019-20 Budget</b>		
<b>TAXES AND SUBVENTIONS (Funds 01, 09, and 62)</b>						
1. Homeowners' Exemption (Object 8021)	591.94		591.94	601.00		601.00
2. Timber Yield Tax (Object 8022)	3,144.25		3,144.25	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)	68,524.79		68,524.79	63,324.00		63,324.00
5. Unsecured Roll Taxes (Object 8042)	2,098.70		2,098.70	2,809.00		2,809.00
6. Prior Years' Taxes (Object 8043)	0.00		0.00	50.00		50.00
7. Supplemental Taxes (Object 8044)	416.94		416.94	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

	2018-19 Calculations			2019-20 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)	74,776.62	0.00	74,776.62	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)	74,776.62	0.00	74,776.62	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)			22,726.06			28,659.00
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)			22,726.06			28,659.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
25. LCFF - CY (objects 8011 and 8012)	776,262.00		776,262.00	806,707.00		806,707.00
26. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	776,262.00	0.00	776,262.00	806,707.00	0.00	806,707.00
<b>DATA FOR INTEREST CALCULATION</b>						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	2,130,184.85		2,130,184.85	1,924,760.00		1,924,760.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	43,974.32		43,974.32	30,000.00		30,000.00
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>			<b>2018-19 Actual</b>			<b>2019-20 Budget</b>
1. Revised Prior Year Program Limit (Lines A1 plus A12)			0.00			0.00
2. Inflation Adjustment			1.0367			1.0385
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)			216,360.05			232,263.13
6. Inflation Adjustment			1.0367			1.0385
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A15]) (Round to four decimal places)			1.0355			0.9994
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			232,263.13			241,060.54
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			232,263.13			241,060.54
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
10. Local Revenues Excluding Interest (Line C19)			74,776.62			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)			180,212.57			202,305.54
12. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			5,374.81			4,270.51
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			80,151.43			71,684.51
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			174,837.76			198,035.03
14. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D12b)			80,151.43			
b. State Subventions (Line D13)			174,837.76			
c. Less: Excluded Appropriations (Line C24)			22,726.06			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)			232,263.13			

	2018-19 Calculations			2019-20 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: Keely Bosler, 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)			232,263.13			
<b>SUMMARY</b>						
<b>17. Adjusted Appropriations Limit</b> (Lines D16c plus D16d)			232,263.13			241,060.54
<b>18. Appropriations Subject to the Limit</b> (Line D14d)			232,263.13			

\* 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  
2018/19**

**September 10, 2019  
Thomas Jones/Interim Superintendent**

Sierra County Office of Education  
Unaudited Actuals  
2018/19

**2018/19 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 Adult Education program.



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

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

Net decrease in operating fund balance is **<del>\$336,375</del>** for an ending fund balance of \$2,509,684.

Beginning Funding Balance 7/01/2018: \$ 2,846,059

Net decrease in Fund Balance: **<del>\$ 336,375</del>**

Ending Fund Balance: 6/30/2019: \$ 2,509,684

Components of Ending Fund Balance

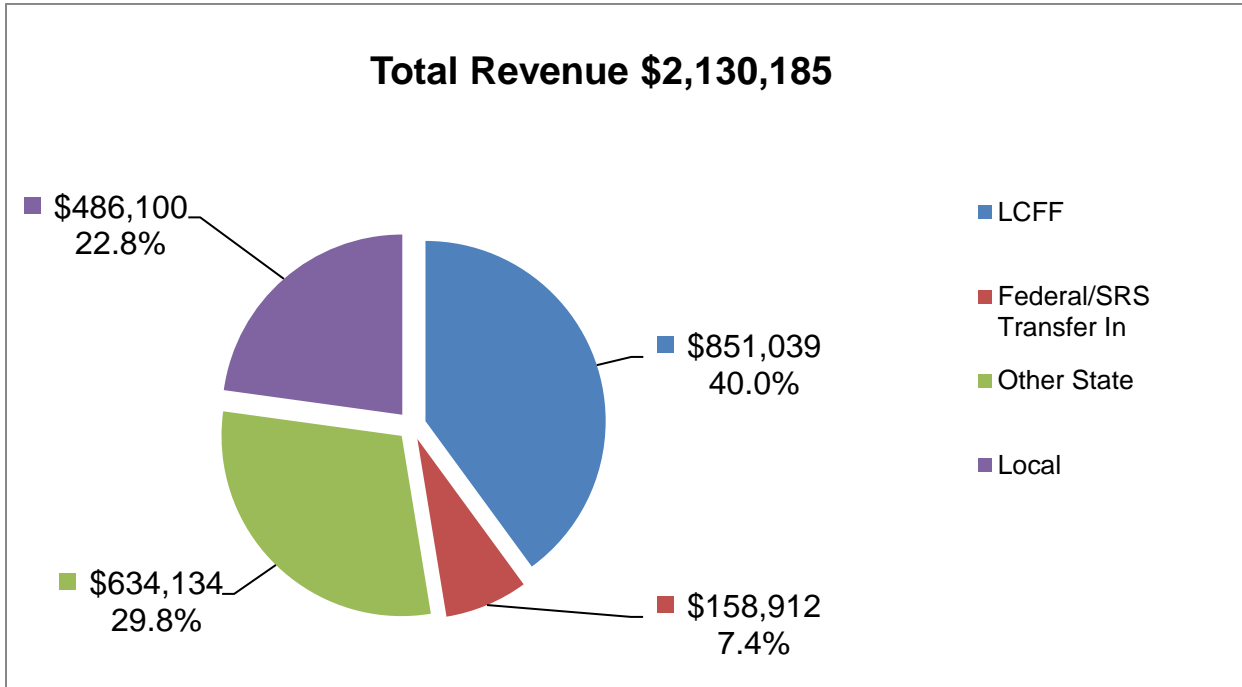
1) Revolving Cash:	\$	500
2) Restricted:	\$	21,099
3) Other Commitments	\$	103,374
4) Assigned	\$	-0-
5) Res Econ. Uncertainties:	\$	<u>252,000</u>
6) Unassigned:	\$	2,132,711





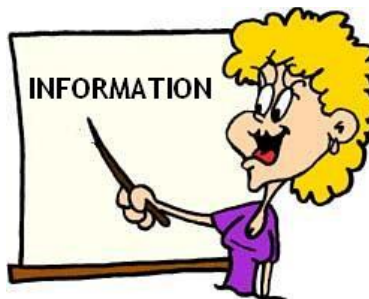
Sierra County Office of Education  
Unaudited Actuals  
2018/19

**2018-2019 RESOURCES**



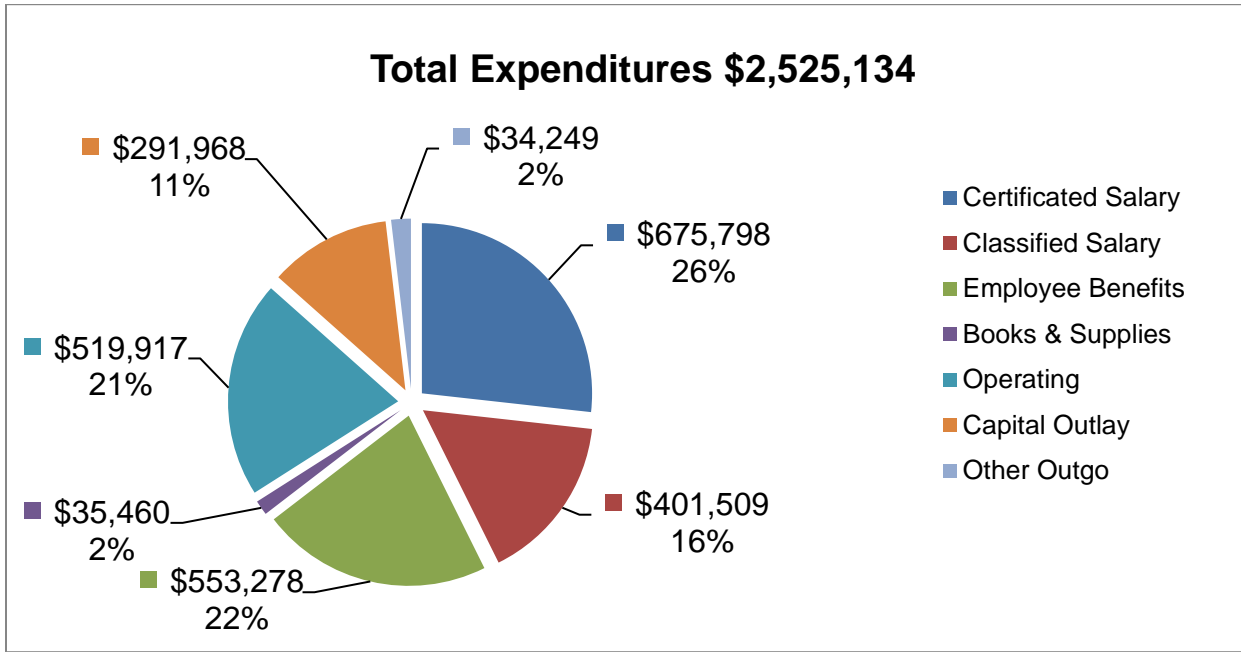
The chart below compares revenue for the General Fund (01) 2014-2015, 2015-2016, 2016-2017, 2017-2018 actuals, 2018-2019 unaudited actuals, and 2019-2020 budget.

Description	2014-2015 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-2019 Unaudited Actuals	2019-2020 Budget
LCFF Sources	\$ 939,125	\$ 815,911	\$ 775,048	\$ 854,206	851,039	874,121
Federal	509,485	503,545	274,540	194,130	158,912	152,276
Other State	502,695	701,811	688,441	660,753	634,134	577,070
Local	179,216	191,865	340,611	370,430	486,100	321,293
<b>Total</b>	<b>\$2,130,521</b>	<b>2,213,132</b>	<b>2,078,640</b>	<b>2,079,519</b>	<b>\$2,130,185</b>	<b>\$1,924,760</b>



Sierra County Office of Education  
Unaudited Actuals  
2018/19

**2018-2019 EXPENDITURES**



The chart below compares expenditures from the General Fund (01) for 2014-2015, 2015-2016, 2016-2017, 2017-2018 actuals, 2018-2019 unaudited actuals and 2019-2020 budget.

Description	2014-2015 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-2019 Unaudited Actuals	2019-2020 Budget
Certificated	\$ 332,452	\$ 377,396	\$ 504,973	\$ 560,268	\$ 675,798	\$ 602,590
Classified	313,381	343,330	374,437	398,276	401,509	476,594
Benefits	302,185	330,652	418,617	494,494	553,278	484,818
Books & Supplies	59,472	29,151	46,569	25,289	35,460	68,321
Services & Operating	399,780	402,700	503,111	506,018	519,917	624,949
Capital Outlay	13,089	6,264	81,843	10,916	291,968	35,000
Other Outgo	519,316	389,640	129,294	34,249	47,204	29,929
<b>Total</b>	<b>\$1,939,675</b>	<b>\$1,879,133</b>	<b>\$2,058,844</b>	<b>\$2,029,510</b>	<b>\$2,525,134</b>	<b>\$2,322,201</b>

**Other**

- Forest Reserve Fund 16
  - County's Share of Revenue.....\$ 57,549
  - Transfer to District.....\$ 326,115
  
- Debt
  - Net OPEB Obligation: \$103,374
  - Compensated Absences Payable: \$ 5,004
  - Net Pension Liability: \$103,374 (FYE 2018)

Sierra County Office of Education  
Unaudited Actuals  
2018/19

- Indirect Cost Rate:
  - Fiscal Year 2017-2018..... 1.22%
  - Fiscal Year 2018-2019..... .87%
  - Fiscal Year 2019-2020..... .41% proposed

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

Unduplicated pupil count:

2012-2013:	39
2013-2014:	42
2014-2015:	38
2015-2016:	35
2016-2017:	35
2017-2018:	48
2018-2019:	57

**SELPA - Expenditure Paid per Funding Source**

Total Federal, State and Local Funds.....	\$912,596
Federal Expenditures.....	\$214,571
State and Local Expenditures.....	\$698,025
Local only.....	\$212,360

Maintenance of Effort

State and Local Expenditures per capita

2014-2015.....	\$11,952 revised
2015-2016.....	\$13,337
2016-2017.....	\$16,545
2017-2018.....	\$13,048
2018-2019.....	\$12,246



## Gen Fund Budget Comparison Worksheet

		Unrestricted				Restricted				Total			
Year:		18/19	18/19	Pos (Neg)	%	18/19	18/19	Pos (Neg)	%	18/19	18/19	Pos (Neg)	%
Period:		Estimated	Unaudited	Difference	Change	Estimated	Unaudited	Difference	Change	Estimated	Unaudited	Difference	Change
		Actuals	Actuals			Actuals	Actuals			Actuals	Actuals		
<b>Revenues</b>													
	LCFF	845,086	851,039	5,953	0.70%	-	-	-	-	845,086	851,039	5,953	0.70%
	Federal Revenues	-	-	-	-	149,565	158,912	9,347	6.25%	149,565	158,912	9,347	6.25%
	State Revenues	6,300	5,996	(304)	-4.82%	588,547	628,138	39,591	6.73%	594,847	634,134	39,287	6.60%
	Local Revenues	302,793	477,100	174,307	57.57%	4,500	9,000	4,500	100.00%	307,293	486,100	178,807	58.19%
	<b>Total Revenues</b>	<b>1,154,179</b>	<b>1,334,135</b>	<b>179,956</b>	<b>15.59%</b>	<b>742,612</b>	<b>796,050</b>	<b>53,438</b>	<b>7.20%</b>	<b>1,896,791</b>	<b>2,130,185</b>	<b>233,394</b>	<b>12.30%</b>
<b>Expenditures</b>													
	Certificated Salaries	268,279	302,354	34,075	12.70%	350,038	373,443	23,405	6.69%	618,317	675,798	57,481	9.30%
	Classified Salaries	262,539	257,477	(5,062)	-1.93%	156,820	144,032	(12,788)	-8.15%	419,359	401,509	(17,850)	-4.26%
	Benefits & Taxes	294,945	287,722	(7,223)	-2.45%	204,227	265,556	61,329	30.03%	499,172	553,278	54,106	10.84%
	Materials & Supplies	29,880	9,515	(20,365)	-68.16%	51,921	25,945	(25,976)	-50.03%	81,801	35,460	(46,341)	-56.65%
	Operating Expenditures	376,453	334,756	(41,697)	-11.08%	204,807	185,161	(19,646)	-9.59%	581,260	519,917	(61,343)	-10.55%
	Capital Outlay	313,000	291,968	(21,032)	-6.72%	22,664	-	(22,664)	-100.00%	335,664	291,968	(43,696)	-13.02%
	Other Outgo	24,428	24,428	-	0.00%	5,501	22,776	17,275	314.04%	29,929	47,204	17,275	57.72%
	Other Outgo	(6,080)	(5,747)	333	-5.48%	6,080	(5,747)	(333)	-5.48%	-	-	-	-
	<b>Total Expenditures</b>	<b>1,563,444</b>	<b>1,502,474</b>	<b>(60,970)</b>	<b>-3.90%</b>	<b>1,002,058</b>	<b>1,022,660</b>	<b>20,602</b>	<b>2.06%</b>	<b>2,565,502</b>	<b>2,525,134</b>	<b>(40,368)</b>	<b>-1.57%</b>
	<b>Rev less Exp</b>	<b>(409,265)</b>	<b>(168,339)</b>	<b>240,926</b>	<b>-58.87%</b>	<b>(259,446)</b>	<b>(226,610)</b>	<b>32,836</b>	<b>-12.66%</b>	<b>(668,711)</b>	<b>(394,949)</b>	<b>273,762</b>	<b>-40.94%</b>
<b>Other Sources/Uses</b>													
	Transfers In	53,846	58,575	4,729	8.78%	-	-	-	-	53,846	58,575	4,729	8.78%
	Contributions	(227,456)	(215,719)	11,737	-5.16%	227,456	215,719	(11,737)	-5.16%	-	-	-	-
	Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total Other Sources</b>	<b>(173,610)</b>	<b>(157,144)</b>	<b>16,466</b>	<b>-9.48%</b>	<b>227,456</b>	<b>215,719</b>	<b>(11,737)</b>	<b>-5.16%</b>	<b>53,846</b>	<b>58,575</b>	<b>4,729</b>	<b>8.78%</b>
	<b>Change in Fund Bal</b>	<b>(582,875)</b>	<b>(325,484)</b>	<b>257,391</b>	<b>-44.16%</b>	<b>(31,990)</b>	<b>(10,891)</b>	<b>21,099</b>	<b>-65.95%</b>	<b>(614,865)</b>	<b>(336,375)</b>	<b>278,490</b>	<b>-45.29%</b>
	<b>Beg Fund Bal</b>	<b>2,814,069</b>	<b>2,814,069</b>	<b>(0)</b>	<b>0.00%</b>	<b>31,990</b>	<b>31,990</b>	<b>-</b>	<b>0.00%</b>	<b>2,846,059</b>	<b>2,846,059</b>	<b>(0)</b>	<b>0.00%</b>
	Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
	Adj Beg Fund Bal	2,814,069	2,814,069	(0)	0.00%	31,990	31,990	-	0.00%	2,846,059	2,846,059	(0)	0.00%
	<b>End Fund Bal</b>	<b>2,231,194</b>	<b>2,488,585</b>	<b>257,391</b>	<b>11.54%</b>	<b>-</b>	<b>21,099</b>	<b>21,099</b>	<b>-</b>	<b>2,231,194</b>	<b>2,509,684</b>	<b>278,490</b>	<b>12.48%</b>
	Non Spendable	500	500	-	-	-	500	500	-	500	500	-	-
	Restricted	-	-	-	-	-	21,099	21,099	-	-	21,099	21,099	-
	Comitted	103,374	103,374	-	0.00%	-	-	-	-	103,374	103,374	-	0.00%
	Assigned	-	-	-	-	-	-	-	-	-	-	-	-
	REU	257,000	252,000	(5,000)	-	-	-	-	-	257,000	252,000	(5,000)	-
	Unassigned	<b>1,870,320</b>	<b>2,132,711</b>	<b>257,391</b>	<b>13.76%</b>	<b>-</b>	<b>(0)</b>	<b>(0)</b>	<b>-</b>	<b>1,870,320</b>	<b>2,132,711</b>	<b>257,391</b>	<b>13.76%</b>

REU is: 10.0% 10.0%

Tickmark Legend

1	Unrestricted Local Revenues increased approx. \$28k interest, approx. \$139k interagency transfers, approx. \$4k Calcard Rebates and approx \$3,500 fundraisers/tree sales.
2	Unrestricted Certificated salary and benefits expenditures for curriculum coordinator increased approx \$42k, Teacher in Charge expenditures reduced approx. <\$8k>.
3	Unrestricted County Office Materials & Supplies expenditures reduced approx <\$14k>, Unrestricted Lottery M&S reduced approx <\$11k>, LHS M&S increased approx \$5k.
4	Unrestricted County Office Operating Expenditures/Travel reduced approx <\$42k>, DVL Operating Exp/Travel increased approx \$500, LES Operating Exp/Travel increased approx \$100, LHS Operating Exp/Travel reduced approx <\$200>.
5	Restricted Local Revenues increased due to Friday Night Live (FNL) base contract \$9k.
6	Restricted Benefits & Taxes expenditures reduced in Special Education approx <\$5k>, increased due to STRS on Behalf approx \$45k and PERS on Behalf \$21k calculations.
7	Restricted Textbooks reduced approx <\$1k>, Inst'l Mats reduced approx <\$18,400>, Vehicle exp reduced approx <\$1,300>, Non-capital equip reduced approx <\$5,300>.
8	Restricted Capital Outlay expenditure rolled forward to next fiscal year for completion and benefit.
9	Restricted Special Education BillBack increased for student services.
10	
11	
12	
13	
14	
15	
16	
17	
18	
19	
20	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2018-19 Unaudited Actuals	2019-20 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	G	G
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:	
		2018-19 Unaudited Actuals	2019-20 Budget
SIAA	Summary of Interfund Activities - Actuals	G	

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 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) LCOFF Sources		8010-8099	851,038.62	0.00	851,038.62	874,121.00	0.00	874,121.00	2.7%
2) Federal Revenue		8100-8299	0.00	158,912.00	158,912.00	0.00	152,276.00	152,276.00	-4.2%
3) Other State Revenue		8300-8599	5,996.15	628,137.82	634,133.97	5,859.00	571,211.00	577,070.00	-9.0%
4) Other Local Revenue		8600-8799	477,100.26	9,000.00	486,100.26	316,793.00	4,500.00	321,293.00	-33.9%
5) TOTAL, REVENUES			1,334,135.03	796,049.82	2,130,184.85	1,196,773.00	727,987.00	1,924,760.00	-9.6%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	302,354.48	373,443.42	675,797.90	292,154.00	310,436.00	602,590.00	-10.8%
2) Classified Salaries		2000-2999	257,477.00	144,032.00	401,509.00	295,735.00	180,859.00	476,594.00	18.7%
3) Employee Benefits		3000-3999	287,722.23	265,555.94	553,278.17	281,108.00	203,710.00	484,818.00	-12.4%
4) Books and Supplies		4000-4999	9,514.51	25,945.10	35,459.61	20,178.00	48,143.00	68,321.00	92.7%
5) Services and Other Operating Expenditures		5000-5999	334,756.15	185,161.03	519,917.18	381,204.00	243,745.00	624,949.00	20.2%
6) Capital Outlay		6000-6999	291,968.39	0.00	291,968.39	35,000.00	0.00	35,000.00	-88.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	24,428.00	22,776.12	47,204.12	24,428.00	5,501.00	29,929.00	-36.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,746.52)	5,746.52	0.00	(2,736.00)	2,736.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,502,474.24	1,022,660.13	2,525,134.37	1,327,071.00	995,130.00	2,322,201.00	-8.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)</b>									
			(168,339.21)	(226,610.31)	(394,949.52)	(130,298.00)	(267,143.00)	(397,441.00)	0.6%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	58,574.75	0.00	58,574.75	53,056.00	0.00	53,056.00	-9.4%
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	(215,719.13)	215,719.13	0.00	(267,143.00)	267,143.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(157,144.38)	215,719.13	58,574.75	(214,087.00)	287,143.00	53,056.00	-9.4%



Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 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>			(325,483.59)	(10,891.18)	(336,374.77)	(344,385.00)	0.00	(344,385.00)	2.4%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,814,068.66	31,990.49	2,846,059.15	2,488,585.07	21,099.31	2,509,684.38	-11.8%
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)			2,814,068.66	31,990.49	2,846,059.15	2,488,585.07	21,099.31	2,509,684.38	-11.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,814,068.66	31,990.49	2,846,059.15	2,488,585.07	21,099.31	2,509,684.38	-11.8%
2) Ending Balance, June 30 (E + F1e)			2,488,585.07	21,099.31	2,509,684.38	2,144,200.07	21,099.31	2,165,299.38	-13.7%
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	21,099.31	21,099.31	0.00	21,099.31	21,099.31	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	103,374.00	0.00	103,374.00	93,849.00	0.00	93,849.00	-9.2%
OPEB	0000	9760	103,374.00		103,374.00				
OPEB	0000	9760				93,849.00		93,849.00	
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	50,000.00	0.00	50,000.00	New
Deferred Maintenance	0000	9780				50,000.00		50,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	250,000.00	0.00	250,000.00	232,000.00	0.00	232,000.00	-7.2%
Unassigned/Unappropriated Amount		9790	2,134,711.07	0.00	2,134,711.07	1,767,851.07	0.00	1,767,851.07	-17.2%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 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	2,529,496.14	(67,499.01)	2,461,997.13				
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	729.24	167,907.51	168,636.75				
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			2,530,725.38	100,408.50	2,631,133.88				
<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	42,140.31	8,160.19	50,300.50				
2) Due to Grantor Governments		9590	0.00	177.82	177.82				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	70,971.18	70,971.18				
6) TOTAL, LIABILITIES			42,140.31	79,309.19	121,449.50				
<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)			2,488,585.07	21,099.31	2,509,684.38				

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 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	627,672.00	0.00	627,672.00	669,924.00	0.00	669,924.00	6.7%
Education Protection Account State Aid - Current Year		8012	148,590.00	0.00	148,590.00	136,783.00	0.00	136,783.00	-7.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	591.94	0.00	591.94	601.00	0.00	601.00	1.5%
Timber Yield Tax		8022	3,144.25	0.00	3,144.25	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	68,524.79	0.00	68,524.79	63,324.00	0.00	63,324.00	-7.6%
Unsecured Roll Taxes		8042	2,098.70	0.00	2,098.70	2,809.00	0.00	2,809.00	33.8%
Prior Years' Taxes		8043	0.00	0.00	0.00	50.00	0.00	50.00	New
Supplemental Taxes		8044	416.94	0.00	416.94	630.00	0.00	630.00	51.1%
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>851,038.62</b>	<b>0.00</b>	<b>851,038.62</b>	<b>874,121.00</b>	<b>0.00</b>	<b>874,121.00</b>	<b>2.7%</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>851,038.62</b>	<b>0.00</b>	<b>851,038.62</b>	<b>874,121.00</b>	<b>0.00</b>	<b>874,121.00</b>	<b>2.7%</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	109,379.00	109,379.00	0.00	109,379.00	109,379.00	0.0%
Special Education Discretionary Grants		8182	0.00	25,799.00	25,799.00	0.00	25,799.00	25,799.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		0.00	0.00		0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 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	0.0%	
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00			0.00	0.0%	
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 4204, 5510, 5630	8290		6,636.00	6,636.00			0.00	0.00	-100.0%
Other NCLB / Every Student Succeeds Act		8290								
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	17,098.00	17,098.00	0.00	17,098.00	17,098.00	0.0%	
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>158,912.00</b>	<b>158,912.00</b>	<b>0.00</b>	<b>152,276.00</b>	<b>152,276.00</b>	<b>-4.2%</b>	
<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		459,163.00	459,163.00		459,459.00	459,459.00	0.1%	
Prior Years	6500	8319		0.00	0.00		2,886.00	2,886.00	New	
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	2,639.00	0.00	2,639.00	3,759.00	0.00	3,759.00	42.4%	
Lottery - Unrestricted and Instructional Materials		8560	3,150.15	1,629.81	4,779.96	2,100.00	690.00	2,790.00	-41.6%	
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	0.0%	
Charter School Facility Grant	6030	8590		0.00	0.00			0.00	0.0%	
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		33,482.01	33,482.01		37,500.00	37,500.00	12.0%	
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%	
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%	
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%	
All Other State Revenue	All Other	8590	207.00	133,863.00	134,070.00	0.00	70,676.00	70,676.00	-47.3%	
<b>TOTAL, OTHER STATE REVENUE</b>			<b>5,996.15</b>	<b>628,137.82</b>	<b>634,133.97</b>	<b>5,859.00</b>	<b>571,211.00</b>	<b>577,070.00</b>	<b>-9.0%</b>	

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 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	43,974.32	0.00	43,974.32	30,000.00	0.00	30,000.00	-31.8%
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	425,337.37	0.00	425,337.37	286,389.00	0.00	286,389.00	-32.7%
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	7,788.57	9,000.00	16,788.57	404.00	4,500.00	4,904.00	+70.8%
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>477,100.26</b>	<b>9,000.00</b>	<b>486,100.26</b>	<b>316,793.00</b>	<b>4,500.00</b>	<b>321,293.00</b>	<b>-33.9%</b>
<b>TOTAL, REVENUES</b>			<b>1,334,135.03</b>	<b>796,049.82</b>	<b>2,130,184.85</b>	<b>1,196,773.00</b>	<b>727,987.00</b>	<b>1,924,760.00</b>	<b>-9.6%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 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	85,152.00	295,426.13	380,578.13	74,250.00	227,022.00	301,272.00	-20.8%
Certificated Pupil Support Salaries		1200	0.00	44,922.85	44,922.85	0.00	30,561.00	30,561.00	-32.0%
Certificated Supervisors' and Administrators' Salaries		1300	217,202.48	33,094.44	250,296.92	217,904.00	52,853.00	270,757.00	8.2%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>302,354.48</b>	<b>373,443.42</b>	<b>675,797.90</b>	<b>292,154.00</b>	<b>310,436.00</b>	<b>602,590.00</b>	<b>-10.8%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	18,616.08	114,753.68	133,369.76	58,482.00	146,573.00	205,055.00	53.7%
Classified Support Salaries		2200	5,423.46	16,365.82	21,789.28	5,560.00	25,286.00	30,846.00	41.6%
Classified Supervisors' and Administrators' Salaries		2300	96,741.00	0.00	96,741.00	104,378.00	0.00	104,378.00	7.9%
Clerical, Technical and Office Salaries		2400	136,696.46	0.00	136,696.46	127,315.00	0.00	127,315.00	-6.9%
Other Classified Salaries		2900	0.00	12,912.50	12,912.50	0.00	9,000.00	9,000.00	-30.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>257,477.00</b>	<b>144,032.00</b>	<b>401,509.00</b>	<b>295,735.00</b>	<b>180,859.00</b>	<b>476,594.00</b>	<b>18.7%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	49,313.50	116,317.21	165,630.71	49,197.00	74,007.00	123,204.00	-25.6%
PERS		3201-3202	51,200.80	37,778.68	88,979.48	65,908.00	23,669.00	89,597.00	0.7%
OASDI/Medicare/Alternative		3301-3302	23,211.03	14,601.72	37,812.75	26,168.00	17,649.00	43,817.00	15.9%
Health and Welfare Benefits		3401-3402	140,828.55	82,561.84	223,390.39	120,618.00	72,403.00	193,021.00	-13.6%
Unemployment Insurance		3501-3502	280.05	257.17	537.22	295.00	244.00	539.00	0.3%
Workers' Compensation		3601-3602	16,054.30	14,039.32	30,093.62	18,922.00	15,718.00	34,640.00	15.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	6,834.00	0.00	6,834.00	0.00	0.00	0.00	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>287,722.23</b>	<b>265,555.94</b>	<b>553,278.17</b>	<b>281,108.00</b>	<b>203,710.00</b>	<b>484,818.00</b>	<b>-12.4%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	460.00	460.00	New
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	9,514.51	19,894.52	29,409.03	15,317.00	34,695.00	50,012.00	70.1%
Noncapitalized Equipment		4400	0.00	6,050.58	6,050.58	4,861.00	12,988.00	17,849.00	195.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>9,514.51</b>	<b>25,945.10</b>	<b>35,459.61</b>	<b>20,178.00</b>	<b>48,143.00</b>	<b>68,321.00</b>	<b>92.7%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	37,040.00	37,040.00	0.00	43,000.00	43,000.00	16.1%
Travel and Conferences		5200	13,648.93	29,464.47	43,113.40	17,998.00	29,306.00	47,304.00	9.7%
Dues and Memberships		5300	15,174.79	1,086.64	16,261.43	18,676.00	1,762.00	20,438.00	25.7%
Insurance		5400 - 5450	0.00	9,434.00	9,434.00	1,000.00	10,000.00	11,000.00	16.6%
Operations and Housekeeping Services		5500	6,800.31	5,969.89	12,770.20	4,000.00	7,500.00	11,500.00	-9.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,119.32	397.15	1,516.47	2,500.00	600.00	3,100.00	104.4%
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	288,504.02	101,355.47	389,859.49	327,030.00	151,077.00	478,107.00	22.6%
Communications		5900	9,508.78	413.41	9,922.19	10,000.00	500.00	10,500.00	5.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>334,756.15</b>	<b>185,161.03</b>	<b>519,917.18</b>	<b>381,204.00</b>	<b>243,745.00</b>	<b>624,949.00</b>	<b>20.2%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 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	291,968.39	0.00	291,968.39	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	20,000.00	0.00	20,000.00	New
Equipment Replacement		6500	0.00	0.00	0.00	15,000.00	0.00	15,000.00	New
<b>TOTAL, CAPITAL OUTLAY</b>			<b>291,968.39</b>	<b>0.00</b>	<b>291,968.39</b>	<b>35,000.00</b>	<b>0.00</b>	<b>35,000.00</b>	<b>-88.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	22,776.12	22,776.12	0.00	5,501.00	5,501.00	-75.8%
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									
Payments to Districts or Charter Schools		7141	24,428.00	0.00	24,428.00	24,428.00	0.00	24,428.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>24,428.00</b>	<b>22,776.12</b>	<b>47,204.12</b>	<b>24,428.00</b>	<b>5,501.00</b>	<b>29,929.00</b>	<b>-36.6%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(5,746.52)	5,746.52	0.00	(2,736.00)	2,736.00	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>			<b>(5,746.52)</b>	<b>5,746.52</b>	<b>0.00</b>	<b>(2,736.00)</b>	<b>2,736.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,502,474.24</b>	<b>1,022,660.13</b>	<b>2,525,134.37</b>	<b>1,327,071.00</b>	<b>995,130.00</b>	<b>2,322,201.00</b>	<b>-8.0%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 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	58,574.75	0.00	58,574.75	53,056.00	0.00	53,056.00	-9.4%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>58,574.75</b>	<b>0.00</b>	<b>58,574.75</b>	<b>53,056.00</b>	<b>0.00</b>	<b>53,056.00</b>	<b>-9.4%</b>
<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>			<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>0.0%</b>
<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 Disposal of Capital Assets		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>			<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>0.0%</b>
<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>			<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>0.0%</b>
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(215,719.13)	215,719.13	0.00	(267,143.00)	267,143.00	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>			<b>(215,719.13)</b>	<b>215,719.13</b>	<b>0.00</b>	<b>(267,143.00)</b>	<b>267,143.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			<b>(157,144.38)</b>	<b>215,719.13</b>	<b>58,574.75</b>	<b>(214,087.00)</b>	<b>267,143.00</b>	<b>53,056.00</b>	<b>-9.4%</b>



Description	Function Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 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	851,038.62	0.00	851,038.62	874,121.00	0.00	874,121.00	2.7%
2) Federal Revenue		8100-8299	0.00	158,912.00	158,912.00	0.00	152,276.00	152,276.00	-4.2%
3) Other State Revenue		8300-8599	5,996.15	628,137.82	634,133.97	5,859.00	571,211.00	577,070.00	-9.0%
4) Other Local Revenue		8600-8799	477,100.26	9,000.00	486,100.26	316,793.00	4,500.00	321,293.00	-33.9%
5) TOTAL, REVENUES			1,334,135.03	796,049.82	2,130,184.85	1,196,773.00	727,987.00	1,924,760.00	-9.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		162,209.32	665,069.15	827,278.47	211,528.00	659,270.00	870,798.00	5.3%
2) Instruction - Related Services	2000-2999		278,890.48	97,985.85	376,876.33	337,240.00	105,190.00	442,430.00	17.4%
3) Pupil Services	3000-3999		64,284.68	160,838.84	225,123.52	17,400.00	161,622.00	179,022.00	-20.5%
4) Ancillary Services	4000-4999		0.00	26,429.00	26,429.00	0.00	28,056.00	28,056.00	6.2%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		658,982.04	25,067.46	684,049.50	715,300.00	3,320.00	718,620.00	5.1%
8) Plant Services	8000-8999		313,679.72	24,493.71	338,173.43	21,175.00	32,171.00	53,346.00	-84.2%
9) Other Outgo	9000-9999	Except 7600-7699	24,428.00	22,776.12	47,204.12	24,428.00	5,501.00	29,929.00	-36.6%
10) TOTAL, EXPENDITURES			1,502,474.24	1,022,660.13	2,525,134.37	1,327,071.00	995,130.00	2,322,201.00	-8.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B10)</b>									
			(168,339.21)	(226,610.31)	(394,949.52)	(130,298.00)	(267,143.00)	(397,441.00)	0.6%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	58,574.75	0.00	58,574.75	53,056.00	0.00	53,056.00	-9.4%
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	(215,719.13)	215,719.13	0.00	(267,143.00)	267,143.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(157,144.38)	215,719.13	58,574.75	(214,087.00)	267,143.00	53,056.00	-9.4%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 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>			(325,483.59)	(10,891.18)	(336,374.77)	(344,385.00)	0.00	(344,385.00)	2.4%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,814,068.66	31,990.49	2,846,059.15	2,488,585.07	21,099.31	2,509,684.38	-11.8%
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)			2,814,068.66	31,990.49	2,846,059.15	2,488,585.07	21,099.31	2,509,684.38	-11.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,814,068.66	31,990.49	2,846,059.15	2,488,585.07	21,099.31	2,509,684.38	-11.8%
2) Ending Balance, June 30 (E + F1e)			2,488,585.07	21,099.31	2,509,684.38	2,144,200.07	21,099.31	2,165,299.38	-13.7%
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	21,099.31	21,099.31	0.00	21,099.31	21,099.31	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	103,374.00	0.00	103,374.00	93,849.00	0.00	93,849.00	-9.2%
OPEB	0000	9760	103,374.00		103,374.00				
OPEB	0000	9760				93,849.00		93,849.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	50,000.00	0.00	50,000.00	New
Deferred Maintenance	0000	9780				50,000.00		50,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	250,000.00	0.00	250,000.00	232,000.00	0.00	232,000.00	-7.2%
Unassigned/Unappropriated Amount		9790	2,134,711.07	0.00	2,134,711.07	1,767,851.07	0.00	1,767,851.07	-17.2%

<u>Resource</u>	<u>Description</u>	<u>2018-19 Unaudited Actuals</u>	<u>2019-20 Budget</u>
6230	California Clean Energy Jobs Act	19,663.99	19,663.99
6300	Lottery: Instructional Materials	1,260.81	1,260.81
7311	Classified School Employee Professional Development Block Grant	174.51	174.51
Total, Restricted Balance		<u>21,099.31</u>	<u>21,099.31</u>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,180.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	285,000.00	229,000.00	-19.6%
5) TOTAL, REVENUES			290,180.00	229,000.00	-21.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	41,710.92	89,732.00	115.1%
2) Classified Salaries		2000-2999	0.00	5,684.00	New
3) Employee Benefits		3000-3999	19,312.01	34,267.00	77.4%
4) Books and Supplies		4000-4999	9,591.40	17,132.00	78.6%
5) Services and Other Operating Expenditures		5000-5999	38,409.69	58,750.00	53.0%
6) Capital Outlay		6000-6999	13,983.30	22,500.00	60.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			123,007.32	228,065.00	85.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			167,172.68	935.00	-99.4%
<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	1,025.10	935.00	-8.8%
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			(1,025.10)	(935.00)	-8.8%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			166,147.58	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	166,147.58	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	166,147.58	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	166,147.58	New
2) Ending Balance, June 30 (E + F1e)			166,147.58	166,147.58	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	166,147.58	166,147.58	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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	139,053.14		
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	30,389.74		
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			169,442.88		
<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	3,295.30		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			3,295.30		
<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)			166,147.58		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	5,180.00	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>5,180.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	285,000.00	229,000.00	-19.6%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			285,000.00	229,000.00	-19.6%
<b>TOTAL, REVENUES</b>			290,180.00	229,000.00	-21.1%



Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	41,710.92	89,732.00	115.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>41,710.92</b>	<b>89,732.00</b>	<b>115.1%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	5,684.00	New
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>5,684.00</b>	<b>New</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	11,970.53	15,344.00	28.2%
PERS		3201-3202	0.00	1,179.00	New
OASDI/Medicare/Alternative		3301-3302	604.81	1,735.00	186.9%
Health and Welfare Benefits		3401-3402	5,319.50	12,767.00	140.0%
Unemployment Insurance		3501-3502	20.86	48.00	130.1%
Workers' Compensation		3601-3602	1,396.31	3,194.00	128.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>19,312.01</b>	<b>34,267.00</b>	<b>77.4%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	10,000.00	New
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,610.78	5,000.00	210.4%
Noncapitalized Equipment		4400	7,980.62	2,132.00	-73.3%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>9,591.40</b>	<b>17,132.00</b>	<b>78.6%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	14,221.90	16,000.00	12.5%
Dues and Memberships		5300	160.00	250.00	56.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	2,500.00	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	24,027.79	40,000.00	66.5%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>38,409.69</b>	<b>58,750.00</b>	<b>53.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	6,201.05	0.00	-100.0%
Equipment		6400	7,782.25	22,500.00	189.1%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>13,983.30</b>	<b>22,500.00</b>	<b>60.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			123,007.32	228,065.00	85.4%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<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>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,025.10	935.00	-8.8%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			1,025.10	935.00	-8.8%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(1,025.10)	(935.00)	-8.8%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,180.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	285,000.00	229,000.00	-19.6%
5) TOTAL, REVENUES			290,180.00	229,000.00	-21.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		55,783.34	103,372.00	85.3%
2) Instruction - Related Services	2000-2999		61,022.93	122,193.00	100.2%
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		6,201.05	2,500.00	-59.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			123,007.32	228,065.00	85.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			167,172.68	935.00	-99.4%
<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	1,025.10	935.00	-8.8%
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			(1,025.10)	(935.00)	-8.8%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			166,147.58	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	166,147.58	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	166,147.58	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	166,147.58	New
2) Ending Balance, June 30 (E + F1e)			166,147.58	166,147.58	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	166,147.58	166,147.58	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2018-19 Unaudited Actuals</u>	<u>2019-20 Budget</u>
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	383,664.43	52,121.00	-86.4%
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			383,664.43	52,121.00	-86.4%
<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	326,114.78	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			326,114.78	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			57,549.65	52,121.00	-9.4%
<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	57,549.65	52,121.00	-9.4%
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			(57,549.65)	(52,121.00)	-9.4%



Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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		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	2018-19 Unaudited Actuals	2019-20 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			
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	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Forest Reserve Funds		8260	57,549.65	52,121.00	-9.4%
Pass-Through Revenues from Federal Sources		8287	326,114.78	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>383,664.43</b>	<b>52,121.00</b>	<b>-86.4%</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>383,664.43</b>	<b>52,121.00</b>	<b>-86.4%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	326,114.78	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>326,114.78</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>326,114.78</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	57,549.65	52,121.00	-9.4%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>57,549.65</b>	<b>52,121.00</b>	<b>-9.4%</b>

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	383,664.43	52,121.00	-86.4%
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			383,664.43	52,121.00	-86.4%
<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	326,114.78	0.00	-100.0%
10) TOTAL, EXPENDITURES			326,114.78	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			57,549.65	52,121.00	-9.4%
<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	57,549.65	52,121.00	-9.4%
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			(57,549.65)	(52,121.00)	-9.4%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 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%



Description	2018-19 Unaudited Actuals			2019-20 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)	396.43	396.43	396.43	396.18	396.18	396.18
<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)						
<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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	396.43	396.43	396.43	396.18	396.18	396.18
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	3.46	3.46	3.46	2.12	2.12	2.12
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	12.53	12.53	12.53	12.27	12.27	12.27
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	15.99	15.99	15.99	14.39	14.39	14.39
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	412.42	412.42	412.42	410.57	410.57	410.57
<b>7. Adults In Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2018-19 Unaudited Actuals			2019-20 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						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.01	0.01	0.01	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
a. County Community Schools	396.43	396.43	396.43	396.18	396.18	396.18
b. Special Education-Special Day Class	3.46	3.46	3.46	2.12	2.12	2.12
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	12.53	12.53	12.53	12.27	12.27	12.27
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	412.42	412.42	412.42	410.57	410.57	410.57
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	412.43	412.43	412.43	410.57	410.57	410.57
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>	15.99	15.99	15.99	14.39	14.39	14.39
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						



Description	2018-19 Unaudited Actuals			2019-20 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 Actuals  
2018-19 Unaudited Actuals  
Schedule of Capital Assets

46 10462 0000000  
Form ASSET

Sierra County Office of Education  
Sierra County

	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	501,900.00		501,900.00	291,968.00		793,868.00
Equipment	263,554.00		263,554.00			263,554.00
Total capital assets being depreciated	765,454.00	0.00	765,454.00	291,968.00	0.00	1,057,422.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(262,065.00)		(262,065.00)		11,496.00	(273,561.00)
Equipment	(238,923.00)		(238,923.00)		7,743.00	(246,666.00)
Total accumulated depreciation	(500,988.00)	0.00	(500,988.00)	0.00	19,239.00	(520,227.00)
Total capital assets being depreciated, net	264,466.00	0.00	264,466.00	291,968.00	19,239.00	537,195.00
Governmental activity capital assets, net	264,466.00	0.00	264,466.00	291,968.00	19,239.00	537,195.00
<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

Unaudited Actuals  
FINANCIAL REPORTS  
2018-19 Unaudited Actuals  
Summary of Unaudited Actual Data Submission

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 2020-21 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	\$232,263.13
	Appropriations Subject to Limit	\$232,263.13
	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	2.09%
	Fixed-with-carry-forward indirect cost rate for use in 2020-21, subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the Superintendent of Public Instruction:

2018-19 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: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

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

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		634,904.00	103,374.00	
Total/Net OPEB Liability	156,666.00		156,666.00		53,292.00	103,374.00	
Compensated Absences Payable	9,838.40		9,838.40		4,834.18	5,004.22	
Governmental activities long-term liabilities	904,782.40	0.00	904,782.40	0.00	693,030.18	211,752.22	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			2018-19 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	2,525,134.37
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	286,261.91
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	291,968.39
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	221,476.92
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)				513,445.31
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)				1,725,427.15

		2018-19 Annual ADA/ Exps. Per ADA
<b>Section II - Expenditures 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)		172,542,715.00
<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.)	1,486,421.13	3,721.64
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	1,486,421.13	3,721.64
B. Required effort (Line A.2 times 90%)	1,337,779.02	3,349.48
C. Current year expenditures (Line I.E and Line II.B)	1,725,427.15	172,542,715.00
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 2020-21 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>



	2018-19 Calculations			2019-20 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b>	2017-18 Actual			2018-19 Actual		
(2017-18 Actual Appropriations Limit and Gann ADA are from county's prior year Gann data reported to the CDE. LCFF data are from the 2017 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)	216,360.05		216,360.05			232,263.13
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D17, PY column)	216,360.05		216,360.05			232,263.13
<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)	382.83		382.83			396.43
<b>PRIOR YEAR LCFF</b>						
6. LCFF Alternative Education Grant (Preload/Line A28, Alternative Education Grant, 2017-18 Annual County LCFF Calculation)	0.00		0.00			0.00
7. LCFF Operations Grant, (Preload/Line A1, Operations Grant, 2017-18 Annual County LCFF Calculation)	820,707.00		820,707.00			820,707.00
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA</b>	Adjustments to 2017-18			Adjustments to 2018-19		
<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>	2018-19 Annual Report			2019-20 Annual Estimate		
<b>CURRENT YEAR PROGRAM ADA</b> (2018-19 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
	2018-19 P2 Report			2019-20 P2 Estimate		
<b>CURRENT YEAR DISTRICT ADA</b>						
4. Total District Gann ADA (District Form GANN, Line B3)			396.43			396.18
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	2018-19 Actual			2019-20 Budget		
<b>TAXES AND SUBVENTIONS (Funds 01, 09, and 62)</b>						
1. Homeowners' Exemption (Object 8021)	591.94		591.94	601.00		601.00
2. Timber Yield Tax (Object 8022)	3,144.25		3,144.25	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)	68,524.79		68,524.79	63,324.00		63,324.00
5. Unsecured Roll Taxes (Object 8042)	2,098.70		2,098.70	2,809.00		2,809.00
6. Prior Years' Taxes (Object 8043)	0.00		0.00	50.00		50.00
7. Supplemental Taxes (Object 8044)	416.94		416.94	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





**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) 50,247.31
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) 1,580,337.76

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

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.18%

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

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

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

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

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

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

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

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	53,360.24
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	35,301.17
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)	1,469.32
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	90,130.73
9. Carry-Forward Adjustment (Part IV, Line F)	(44,806.87)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	45,323.86

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	790,238.47
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	376,876.33
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	225,123.52
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	26,429.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	92,008.35
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	27,745.00
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)	357,188.16
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)	118,446.58
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)	44,735.72
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)	109,024.02
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	2,167,815.15

**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)

4.16%

**D. Preliminary Proposed Indirect Cost Rate**  
(For final approved fixed-with-carry-forward rate for use in 2020-21 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))  
(Line A10 divided by Line B18)

2.09%

**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>	<u>90,130.73</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(80,064.76)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(80,819.72)</u>
<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 (0.87%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (0.87%) times Part III, Line B18) or (the highest rate used to recover costs from any program (0.87%) times Part III, Line B18); zero if positive	<u>(89,613.74)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(89,613.74)</u>
<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:	<u>0.02%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-44,806.87) is applied to the current year calculation and the remainder (\$-44,806.87) is deferred to one or more future years:	<u>2.09%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-29,871.25) is applied to the current year calculation and the remainder (\$-59,742.49) is deferred to one or more future years:	<u>2.78%</u>
LEA request for Option 1, Option 2, or Option 3	<u>2</u>
<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>	<u>(44,806.87)</u>

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

<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	3020	9,937.44	57.23	0.58%
01	3310	195,344.81	943.39	0.48%
01	3315	55,658.39	174.00	0.31%
01	3327	4,586.10	39.90	0.87%
01	3345	991.38	8.62	0.87%
01	6500	472,443.42	3,960.26	0.84%
01	6512	40,227.27	215.25	0.54%
01	6520	19,855.59	172.50	0.87%
01	6680	31,706.73	171.82	0.54%
01	7311	407.94	3.55	0.87%

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	9,825.53		3,345.31	13,170.84
2. State Lottery Revenue	8560	3,150.15		1,629.81	4,779.96
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)		12,975.68	0.00	4,975.12	17,950.80
<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		3,714.31	3,714.31
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
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 )		0.00	0.00	3,714.31	3,714.31
<b>C. ENDING BALANCE</b> (Must equal Line A6 minus Line B12)					
	979Z	12,975.68	0.00	1,260.81	14,236.49
<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	12,852.11	26,115.77	8,623.71	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							
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							
5000-5999 Special Education (allocated to 5001)				0.60	1.25		
6000 ROC/P							
<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			1.25		0.75		
<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	1.25	0.60	2.00	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 Goals</b>							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	
1110	Regular Education, K-12	116,668.46	0.00	116,668.46	11,814.86	128,483.32	
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	31,763.73	0.00	31,763.73	3,216.67	34,980.40	
5000-5999	Special Education	880,762.96	31,505.59	912,268.55	92,384.26	1,004,652.81	
6000	Regional Occupational Ctr/Prg (ROC/P)	117,063.91	0.00	117,063.91	11,854.91	128,918.82	
<b>Other Goals</b>							
7110	Nonagency - Educational	221,476.92	0.00	221,476.92	22,428.68	243,905.60	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	11,399.52	0.00	11,399.52	1,154.41	12,553.93	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
8600	County Services to Districts	548,196.13	16,086.00	564,282.13	57,144.12	621,426.25	
<b>Other Costs</b>							
----	Food Services				0.00	0.00	
----	Enterprise				0.00	0.00	
----	Facilities Acquisition & Construction				291,968.39	291,968.39	
----	Other Outgo				47,204.12	47,204.12	
<b>Other Funds</b>							
----	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5) times CAC, line E)		0.00	0.00	11,040.72	11,040.72	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00	0.00	
----	<b>Total County School Service and Charter Schools Funds Expenditures</b>	1,927,331.63	47,591.59	1,974,923.22	211,038.63	2,525,134.36	

Unaudited Actuals  
2018-19  
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	1,988.48	64,229.98	0.00	0.00	50,450.00	0.00	0.00			0.00	0.00	116,668.46
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	614.19	305.04	4,415.50	0.00	0.00	0.00	26,429.00			0.00	0.00	31,763.73
5000-5999	Special Education	649,367.65	52,323.28	361.29	17,007.74	105,159.04	32,050.25	0.00			24,493.71	0.00	880,762.96
6000	ROC/P	117,063.91	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	117,063.91
<b>Other Goals</b>													
7110	Nonagency - Educational	58,244.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	154,662.06	8,570.62	0.00	221,476.92
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	11,348.46	0.00		0.00	51.06	0.00	0.00	11,399.52
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
8600	County Services to Districts		64,228.97	0.00	161,152.42	0.00	0.00			318,297.74	4,517.00	0.00	548,196.13
<b>Total Direct Charged Costs</b>		827,278.47	181,087.27	4,776.79	178,160.16	166,957.50	32,050.25	26,429.00	0.00	473,010.86	37,581.33	0.00	1,927,331.63

\* 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	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	26,115.77	5,389.82	0.00	31,505.59
6000	ROC/P	0.00	0.00	0.00	0.00
<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	12,852.11	3,233.89	0.00	16,086.00
<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>		38,967.88	8,623.71	0.00	47,591.59

<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)	91,957.29
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	27,745.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	55,266.18
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	36,070.17
5	Total Central Administration Costs in County School Service and Charter Schools Funds	211,038.64
<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)	1,927,331.63
2	Total Allocated Costs (from Form PCR, Column 2, Total)	47,591.59
3	Total Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	1,974,923.22
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	109,024.02
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	109,024.02
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		2,083,947.24
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		10.13%

Unaudited Actuals  
2018-19  
County School Service Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Other Costs (OC)

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)			291,968.39		291,968.39
Other Outgo (Objects 1000-7999)				47,204.12	47,204.12
<b>Total Other Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>291,968.39</b>	<b>47,204.12</b>	<b>339,172.51</b>

Description	2018-19 Actual	2019-20 Budget	% Diff.
<b>SELPA Name: Sierra County (AW)</b>			
Date allocation plan approved by SELPA governance:			
<b>I. TOTAL SELPA REVENUES</b>			
<b>A. Base Plus Taxes and Excess ERAF</b>			
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>B. COLA Apportionment</b>			
<b>C. Growth Apportionment or Declining ADA Adjustment</b>			
<b>D. Subtotal (Sum lines A.4, B, and C)</b>			
	0.00	0.00	0.00%
<b>E. Program Specialist/Regionalized Services Apportionment</b>			
<b>F. Program Specialist/Regionalized Services for NSS Apportionment</b>			
<b>G. Low Incidence Apportionment</b>			
<b>H. Out of Home Care Apportionment</b>			
<b>I. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment</b>			
			0.00%
<b>J. Adjustment for NSS with Declining Enrollment</b>			
			0.00%
<b>K. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines D through J)</b>			
	0.00	0.00	0.00%
<b>L. Mental Health Apportionment</b>			
			0.00%
<b>M. Federal IDEA Local Assistance Grants - Preschool</b>			
			0.00%
<b>N. Federal IDEA - Section 619 Preschool</b>			
			0.00%
<b>O. Other Federal Discretionary Grants</b>			
			0.00%
<b>P. Other Adjustments</b>			
			0.00%
<b>Q. Total SELPA Revenues (Sum lines K through P)</b>			
	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 ID	SELPA-TITLE	DATE APPROVED (from Form SEA)
AW	Sierra County	



Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					58,574.75	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	1,025.10		
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	57,549.65		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Unaudited Actuals  
2018-19 Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>58,574.75</b>	<b>58,574.75</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	44,922.85	0.00	33,094.44	0.00	51,000.00	920.00	243,046.13		372,983.42
2000-2999	Certificated Salaries	3,912.50	0.00	0.00	0.00	8,462.87	39,627.85	83,028.78		135,032.00
3000-3999	Employee Benefits	24,402.18	0.00	17,677.37	0.00	2,042.08	47,178.66	117,894.00		209,194.29
4000-4999	Books and Supplies	1,043.52	0.00	0.00	0.00	0.00	1,392.18	7,909.64		10,345.34
5000-5999	Services and Other Operating Expenditures	65,844.55	0.00	206.67	0.00	4,196.78	254.69	82,705.22		153,207.91
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>	140,125.60	0.00	50,978.48	0.00	65,701.73	89,373.38	534,583.77	0.00	880,762.96
7310	Transfers of Indirect Costs	4,348.01	0.00	0.00	0.00	182.62	0.00	983.29		5,513.92
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	31,505.59	0.00	0.00	0.00	0.00	0.00	0.00		31,505.59
	<b>Total Indirect Costs and PCR Allocations</b>	35,853.60	0.00	0.00	0.00	182.62	0.00	983.29	0.00	37,019.51
	<b>TOTAL COSTS</b>	175,979.20	0.00	50,978.48	0.00	65,884.35	89,373.38	535,567.06	0.00	917,782.47
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>										
1000-1999	Certificated Salaries	0.00	0.00	33,094.44	0.00	51,000.00	0.00	127,231.63		211,326.07
2000-2999	Certificated Salaries	0.00	0.00	0.00	0.00	4,551.90	2,373.21	0.00		6,925.11
3000-3999	Employee Benefits	0.00	0.00	13,567.37	0.00	1,529.14	2,212.89	32,759.26		50,068.66
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	239.79		239.79
5000-5999	Services and Other Operating Expenditures	3,000.00	0.00	206.67	0.00	991.38	0.00	0.00		4,198.05
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>	3,000.00	0.00	46,868.48	0.00	58,072.42	4,586.10	160,230.68	0.00	272,757.68
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	182.62	0.00	983.29		1,165.91
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	182.62	0.00	983.29	0.00	1,165.91
	<b>TOTAL BEFORE OBJECT 8980</b>	3,000.00	0.00	46,868.48	0.00	58,255.04	4,586.10	161,213.97	0.00	273,923.59
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>									59,352.59
										214,571.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, 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	44,922.85	0.00	0.00	0.00	0.00	920.00	115,814.50		161,657.35
2000-2999	Classified Salaries	3,912.50	0.00	0.00	0.00	3,910.97	37,254.64	83,028.78		128,106.89
3000-3999	Employee Benefits	24,402.18	0.00	4,110.00	0.00	512.94	44,965.77	85,134.74		159,125.63
4000-4999	Books and Supplies	1,043.52	0.00	0.00	0.00	0.00	1,392.18	7,669.85		10,105.55
5000-5999	Services and Other Operating Expenditures	62,844.55	0.00	0.00	0.00	3,205.40	254.69	82,705.22		149,009.86
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	137,125.60	0.00	4,110.00	0.00	7,629.31	84,787.28	374,353.09	0.00	608,005.28
7310	Transfers of Indirect Costs	4,348.01	0.00	0.00	0.00	0.00	0.00	0.00		4,348.01
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	31,505.59	0.00	0.00	0.00	0.00	0.00	0.00		31,505.59
	Total Indirect Costs and PCR Allocations	35,853.60	0.00	0.00	0.00	0.00	0.00	0.00		35,853.60
	TOTAL BEFORE OBJECT 8980	172,979.20	0.00	4,110.00	0.00	7,629.31	84,787.28	374,353.09	0.00	643,858.88
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
	TOTAL COSTS									59,352.59
										703,211.47
<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
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	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)									
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)									59,352.59
	TOTAL COSTS									153,007.87
										212,360.46

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

<b>2017-18 Expenditures</b>	<b>A. State and Local</b>	<b>B. Local Only</b>
1. Enter Total Costs amounts from the 2017-18 Report SEMA, 2017-18 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	626,305.43	146,952.16
2. Enter audit adjustments of 2017-18 special education expenditures from SACS2019ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)	0.00	0.00
_____		
_____		
_____		
3. Enter restatements of 2018-19 special education beginning fund balances from SACS2019ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)	0.00	0.00
_____		
_____		
_____		
4. Enter any other adjustments, not included in Line 1 (explain below)	0.00	0.00
_____		
_____		
_____		
5. 2017-18 Expenditures, Adjusted for 2018-19 MOE Calculation (Sum lines 1 through 4)	626,305.43	146,952.16
<b>C. Unduplicated Pupil Count</b>		
1. Enter the unduplicated pupil count reported in 2017-18 Report SEMA, 2017-18 Expenditures by LEA (LE-CY) worksheet	57.00	
2. Enter any adjustments not included in Line C1 (explain below)	0.00	
_____		
_____		
_____		
3. 2017-18 Unduplicated Pupil Count, Adjusted for 2018-19 MOE Calculation (Line C1 plus Line C2)	57.00	

**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 2018-19 Expenditures by LEA (LE-CY) and the 2017-18 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 2018-19 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 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/subseqyrtrckwrksht.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/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 - Salary &amp; Benefits</u>	<u>85,515.26</u>	
<u> </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)	_____	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	
Increase in funding (if difference is positive)	_____ 0.00	
Maximum available for MOE reduction (50% of increase in funding)	_____ 0.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)	_____	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	_____ 0.00 (b)	

<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)	_____ 0.00	(d)
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)	_____ 0.00	(f)

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

SELPA: Sierra County (AW)

**SECTION 3**

	Column A	Column B	Column C
	Actual Expenditures (LE-CY 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	917,782.47		
b. Less: Expenditures paid from federal sources	214,571.00		
c. Expenditures paid from state and local sources	703,211.47	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	703,211.47	384,231.74	318,979.73

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 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	917,782.47		
b. Less: Expenditures paid from federal sources	214,571.00		
c. Expenditures paid from state and local sources	703,211.47	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	703,211.47	384,231.74	
d. Special education unduplicated pupil count	57	38	
e. Per capita state and local expenditures (A2c/A2d)	12,337.04	10,111.36	2,225.68

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 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	212,360.46	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	212,360.46	45,088.00	167,272.46

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 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 local expenditures only.			
a. Expenditures paid from local sources	212,360.46	111,940.00	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE		0.00	
		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	212,360.46	111,940.00	
b. Special education unduplicated pupil count	57	38	
c. Per capita local expenditures (B2a/B2b)	3,725.62	2,945.79	779.83

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

ngriesert@spjUSD.org  
Email 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	0.00	0.00	0.00
	Total Direct Costs				0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
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	0.00	0.00	0.00
	Total Direct Costs				0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
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>UNDPLICATED 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>UNDUPLICATED PUPIL COUNT</b>										
<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	30,561.00	0.00	52,853.00	0.00	35,856.00	0.00	191,166.00		310,436.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	7,470.00	42,908.00	121,481.00		171,859.00
3000-3999	Employee Benefits	11,384.00	0.00	19,688.00	0.00	8,405.00	47,881.00	90,357.00		177,715.00
4000-4999	Books and Supplies	15,684.00	0.00	0.00	0.00	0.00	856.00	17,365.00		33,905.00
5000-5999	Services and Other Operating Expenditures	103,546.00	0.00	462.00	0.00	29,996.00	10,439.00	75,686.00		220,129.00
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	161,175.00	0.00	73,003.00	0.00	81,727.00	102,084.00	496,055.00	0.00	914,044.00
7310	Transfers of Indirect Costs	2,050.00	0.00	0.00	0.00	85.00	0.00	446.00		2,581.00
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	2,050.00	0.00	0.00	0.00	85.00	0.00	446.00	0.00	2,581.00
	TOTAL COSTS	163,225.00	0.00	73,003.00	0.00	81,812.00	102,084.00	496,501.00	0.00	916,625.00
<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	30,561.00	0.00	0.00	0.00	0.00	0.00	80,628.00		111,189.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	4,235.00	40,453.00	121,481.00		166,169.00
3000-3999	Employee Benefits	11,384.00	0.00	0.00	0.00	468.00	45,710.00	53,541.00		111,103.00
4000-4999	Books and Supplies	9,484.00	0.00	0.00	0.00	0.00	856.00	17,365.00		27,705.00
5000-5999	Services and Other Operating Expenditures	100,546.00	0.00	0.00	0.00	29,000.00	10,439.00	75,686.00		215,671.00
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	151,975.00	0.00	0.00	0.00	33,703.00	97,458.00	348,701.00	0.00	631,837.00
7310	Transfers of indirect Costs	2,050.00	0.00	0.00	0.00	0.00	0.00	0.00		2,050.00
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	2,050.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,050.00
	TOTAL BEFORE OBJECT 8980	154,025.00	0.00	0.00	0.00	33,703.00	97,458.00	348,701.00	0.00	633,887.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									90,009.00
										723,896.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<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	2,100.00	0.00	0.00	0.00	0.00	0.00	0.00		2,100.00
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	2,100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,100.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	2,100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,100.00
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)									
	TOTAL COSTS									177,134.00
										269,243.00

\* 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, Ages 5-22 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	44,922.85	0.00	33,094.44	0.00	51,000.00	920.00	243,046.13		372,983.42
2000-2999	Classified Salaries	3,912.50	0.00	0.00	0.00	8,462.87	39,627.85	83,028.78		135,032.00
3000-3999	Employee Benefits	24,402.18	0.00	17,677.37	0.00	2,042.08	47,178.66	117,894.00		209,194.29
4000-4999	Books and Supplies	1,043.52	0.00	0.00	0.00	0.00	1,392.18	7,909.64		10,345.34
5000-5999	Services and Other Operating Expenditures	65,844.55	0.00	206.67	0.00	4,196.78	254.69	82,705.22		153,207.91
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>140,125.60</b>	<b>0.00</b>	<b>50,978.48</b>	<b>0.00</b>	<b>65,701.73</b>	<b>89,373.38</b>	<b>534,583.77</b>	<b>0.00</b>	<b>880,762.96</b>
7310	Transfers of Indirect Costs	4,348.01	0.00	0.00	0.00	182.62	0.00	983.29		5,513.92
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)	31,505.59								31,505.59
	<b>Total Indirect Costs</b>	<b>4,348.01</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>182.62</b>	<b>0.00</b>	<b>983.29</b>	<b>0.00</b>	<b>5,513.92</b>
	<b>TOTAL COSTS</b>	<b>144,473.61</b>	<b>0.00</b>	<b>50,978.48</b>	<b>0.00</b>	<b>65,884.35</b>	<b>89,373.38</b>	<b>535,567.06</b>	<b>0.00</b>	<b>886,276.88</b>
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>										
1000-1999	Certificated Salaries	0.00	0.00	33,094.44	0.00	51,000.00	0.00	127,231.63		211,326.07
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	4,551.90	2,373.21	0.00		6,925.11
3000-3999	Employee Benefits	0.00	0.00	13,567.37	0.00	1,529.14	2,212.89	32,759.26		50,068.66
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	239.79		239.79
5000-5999	Services and Other Operating Expenditures	3,000.00	0.00	206.67	0.00	991.38	0.00	0.00		4,198.05
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>3,000.00</b>	<b>0.00</b>	<b>46,868.48</b>	<b>0.00</b>	<b>58,072.42</b>	<b>4,586.10</b>	<b>160,230.68</b>	<b>0.00</b>	<b>272,757.68</b>
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	182.62	0.00	983.29		1,165.91
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>182.62</b>	<b>0.00</b>	<b>983.29</b>	<b>0.00</b>	<b>1,165.91</b>
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>3,000.00</b>	<b>0.00</b>	<b>46,868.48</b>	<b>0.00</b>	<b>58,255.04</b>	<b>4,586.10</b>	<b>161,213.97</b>	<b>0.00</b>	<b>273,923.59</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)									
	<b>TOTAL COSTS</b>									<b>59,352.59</b>
										<b>214,571.00</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>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	44,922.85	0.00	0.00	0.00	0.00	920.00	115,814.50		161,657.35
2000-2999	Classified Salaries	3,912.50	0.00	0.00	0.00	3,910.97	37,254.64	83,028.78		128,106.89
3000-3999	Employee Benefits	24,402.18	0.00	4,110.00	0.00	512.94	44,965.77	85,134.74		159,125.63
4000-4999	Books and Supplies	1,043.52	0.00	0.00	0.00	0.00	1,392.18	7,689.85		10,105.55
5000-5999	Services and Other Operating Expenditures	62,844.55	0.00	0.00	0.00	3,205.40	254.59	82,705.22		149,009.86
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	137,125.60	0.00	4,110.00	0.00	7,629.31	84,787.28	374,353.09	0.00	608,005.28
7310	Transfers of Indirect Costs	4,348.01	0.00	0.00	0.00	0.00	0.00	0.00		4,348.01
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)	31,505.59								31,505.59
	Total Indirect Costs	4,348.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,348.01
	TOTAL BEFORE OBJECT 8980	141,473.61	0.00	4,110.00	0.00	7,629.31	84,787.28	374,353.09	0.00	612,353.29
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
	TOTAL COSTS									59,352.59
<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
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal 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)									59,352.59
	TOTAL COSTS									153,007.87
										212,360.46

\* 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 2019-20 Budget by LEA (LB-B) and the 2018-19 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 2019-20 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 2019-20 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:	State and Local	Local Only
<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><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 Award - Resource 3310)	109,379.00	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	92,308.00	
Increase in funding (if difference is positive)	17,071.00	
Maximum available for MOE reduction (50% of increase in funding)	8,535.50 (a)	
Current year funding (IDEA Section 619 - Resource 3315)	20,173.00	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	19,432.80 (b)	

<b>If (b) is greater than (a).</b>		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	19,432.80 (c)	
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00 (d)	
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

<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).	_____ (e)	_____
Available to set aside for EIS (line (b) minus line (e), zero if negative)	19,432.80 (f)	

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

SELPA: Sierra County (AW)

**SECTION 3**

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2019-20	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	916,625.00		
b. Less: Expenditures paid from federal sources	192,729.00		
c. Expenditures paid from state and local sources	723,896.00	469,747.00	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		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	723,896.00	384,231.74	339,664.26

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 2019-20	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	916,625.00		
b. Less: Expenditures paid from federal sources	192,729.00		
c. Expenditures paid from state and local sources	723,896.00	469,747.00	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		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	723,896.00	384,231.74	
d. Special education unduplicated pupil count	57	38	
e. Per capita state and local expenditures (A2c/A2d)	12,699.93	10,111.36	2,588.57

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 2019-20	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	269,243.00	45,088.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		45,088.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	269,243.00	45,088.00	224,155.00

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 2019-20	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	269,243.00	45,088.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		45,088.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	269,243.00	45,088.00	
b. Special education unduplicated pupil count	57	38	
c. Per capita local expenditures (B2a/B2b)	4,723.56	1,186.53	3,537.03

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

Nona Griesert  
Contact Name

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

Business Manager  
Title

ngriesert@spjUSD.org  
Email Address

SELPA: Sierra County (AW)

Object Code	Description	Sierra COE (AW00)	Sierra-Plumas Jt. 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>					
					0

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

Position Number	Job Class	Grade Level	Class Size	FTE	Site	Former EE	Vacated Date	Board Agenda Date	Gov Bd Auth to Fill	Gov Bd Approval of Assignment	New EE	Notes:
81	Inst. Aide	All Ele		0.83	LES	Veronica Vasquez	6/14/2019	7/9/2019	7/9/2019	Pending	Christina Jordan	
19	Inst. Aide	DVL		0.58	DVL	New Position		7/9/2019	7/9/2019	Pending	Brittany Steward	Temporary: Christing Acuna Ended 6/14/2019
111	Inst. Aide	LHS		1	LHS	Lauriel Wentling	8/23/2019	9/10/2019	Pending			
121	Academic Advisor	LHS		0.9	LHS	Candy Corcoran	8/19/2019	9/10/2019	Pending			Candy Corcoran was hired and resigned before school started

## CSBA POLICY GUIDE SHEET – September 2019

### **BP 1112 - Media Relations**

(BP revised)

Policy updated to expand the section on "Crisis Communications Plan" to apply to natural disasters, involve district technology personnel in the development of the plan, and expand the contents of the plan. Policy also updated to encourage the establishment of priorities and key messages for proactive communications with the media, clarify that media representatives can be required to register before coming on campus only if the district has adopted a policy requiring all visitors to register, and clarify that the only student directory information that may be released to the media is that information designated by the district in AR 5125.1 - Release of Directory Information.

### **AR 3320 - Claims and Actions Against the District**

(AR revised)

Regulation updated to add statement requiring the use of district procedures for claims against the district prior to filing a lawsuit. Regulation also defines "limited civil case" as one that is for an amount of \$25,000 or less.

### **BP/AR 6142.2 - World Language Instruction**

(BP/AR revised)

Policy and regulation retitled to be consistent with terminology used in the Education Code pursuant to **NEW LAW (AB 2319, 2018)**. Policy and regulation updated to reflect **NEW STATE CONTENT STANDARDS** for world language instruction adopted by the State Board of Education in January 2019. Policy also reflects University of California guidance stating that American Sign Language courses may be used to satisfy world language coursework requirements for college admission, and reflects state regulations which require districts to establish a process for receiving and responding to input from parents/guardians and other stakeholders regarding the world language in which instruction will be provided in any program sufficient to produce proficiency in a world language. Regulation also reflects state regulation requiring districts to establish a process for receiving and responding to parent/guardian requests to establish a language acquisition program not currently offered at the school.

### **BP/AR 6145.6 - International Exchange**

(BP/AR revised)

Policy updated to clarify the scope of the policy, separate material pertaining to district students studying in another country and material pertaining to international exchange students studying in district schools, and reflect CSBA Legal Guidance. Policy also addresses student eligibility, information to obtain from the placement organization, and methods that may be used to calculate the total cost of educating an international student for the purpose of determining tuition. Regulation reflects the requirement to provide the placement organization with written acceptance of a student's enrollment, clarifies that a student's enrollment may be for one semester or one year, and adds optional language regarding the provision of a school transcript.

### **BB/E 9321 - Closed Session**

(BB revised; E(1) and E(2) added)

Bylaw retitled and updated to incorporate material formerly in BB 9321.1 - Closed Session Actions and Reports. Bylaw also adds the requirement to provide final documents approved or adopted during closed session to persons who have submitted a request. Section on "Matters Related to Students" provides that student names should not be included on the agenda or reports of expulsion hearings pursuant to court decision. Section on "Security Matters" reflects the board's authority to meet in closed session with law enforcement officials to develop a tactical response plan. Section on "Real Property Negotiations" reflects Attorney General publication stating the board's authority to approve a final real property agreement in closed session. Section on "Pending Litigation" updates legal cites. Exhibit (1) added to provide examples of agenda descriptions of closed session items. Exhibit (2) added to provide examples of reports of closed session actions that must be made when the board reconvenes in open session following the closed session.

### **BB 9321.1 - Closed Session Actions and Reports**

(BB deleted)

Bylaw deleted and key concepts incorporated in BB 9321 - Closed Session.





# Sierra County/Sierra-Plumas Joint USD

## Board Policy

### Community Relations

BP 1112

#### MEDIA RELATIONS

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

As part of building positive media relations, the district may consider presenting awards to media representatives who have helped support district goals and programs. See BP 1150 - Commendations and Awards. The district may also nominate journalists for CSBA's Golden Quill Award, which recognizes fair, insightful, and accurate reporting of the objectives, operations, accomplishments, challenges, and opportunities related to public schools.

The Governing Board of Education respects the public's desire for and right to information and recognizes that the media significantly influence the community's understanding of school programs, student achievement, and school safety. In order to develop and maintain positive media relations, the Board and ~~the~~ Superintendent desire to shall reasonably accommodate media requests for information and ~~to~~ provide accurate, reliable, and timely information.

In conjunction with the Superintendent or designee, the Board shall periodically establish priorities and key messages for proactively communicating with the media regarding current district issues, activities, or needs.

*(cf. 0400 - Comprehensive Plans)*

*(cf. 0450 - Comprehensive Safety Plan)*

*(cf. 0460 - Local Control and Accountability Plan)*

*(cf. 0510 - School Accountability Report Card)*

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

*(cf. 1160 - Political Processes)*

Media representatives are welcome at all public Board meetings and shall receive meeting agendas upon request in accordance with Board policy.

*(cf. 9321 - Closed Session); (cf. 9322 - Agenda/Meeting Materials)*

Note: Penal Code 627.2 requires all "outsiders" to register upon entering school grounds during school hours. Pursuant to Penal Code 627.1, media representatives are not defined as "outsiders." However, the Attorney General has opined (79 Ops.Cal.Atty.Gen. 58 (1996)) that, pursuant to Education Code 32212, districts are authorized to prevent interference with the orderly educational activities of the school, which may include restricting media representatives in the same manner that access by the general public may be limited (e.g., registration or accompaniment by a staff member when on school grounds). According to the Attorney General opinion, a district that has developed a policy requiring all members of the general public, both visitors and outsiders, to register upon entering school grounds may similarly require media representatives to register before coming on campus. Although Attorney General opinions are not binding on the courts, they are generally afforded deference when there is no specific statutory or case law to the contrary. See BP/AR 1250 - Visitors/Outsiders for options regarding registration.

The following optional paragraph is only for use by districts that require all visitors to register upon entering school grounds, and does not apply to districts that only require outsiders to register. Districts should ensure consistency with this paragraph and BP 1250 - Visitors/Outsiders.

Media representatives, like all other visitors, shall register immediately upon entering any school building or grounds when school is in session.

*(cf. 1250 - Visitors/Outsiders)*

*(cf. 3515.2 - Disruptions)*

Staff may provide the media with student directory information, ~~including, but not limited to, the name of a student, school of attendance, grade level, honors, and activities as identified in AR 5125.1 - Release of Directory Information,~~ unless the student's parent/guardian has submitted a written request that such information not be disclosed. The district shall not release other student records or personally identifiable student information that is private or confidential as required by law, Board policy, or administrative regulation. ~~No other access to student records or personally identifiable student information may be provided without written parent/guardian permission.~~

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

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

*(cf. 5125 - Student Records)*

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

*(cf. 9010 - Public Statements)*

~~*(cf. 9321.1—Closed Session Actions and Reports 9324 - Minutes and Recordings)*~~

## Interviewing and Photographing Students

Note: In 79 Ops. Cal. Atty. Gen. 58 (1996), the Attorney General stated that, because students have a constitutional right to free speech, school administrators may not require prior written parental permission before allowing media representatives to interview particular students on campus. However, Education Code 48907 and 48950 and case law clarify that the district may adopt reasonable provisions for the time, place, and manner in which free expression may occur within the district's jurisdiction. Therefore, in some circumstances (e.g., interviews during class time or interviews that identify other students by name), it may be appropriate to limit the student's ability to talk with the media on campus. Because this is a complex area of law, districts should consult with legal counsel before adopting a policy or practice that may limit students' constitutional rights.

Neither the Attorney General opinion nor case law considers the rights of media to photograph students on school grounds. However, the same concerns raised with regard to student interviews, such as a substantial disruption to the orderly operation of school or a substantial invasion of the rights of others, including privacy rights, may exist with regard to photos. Furthermore, in some cases, the publishing of a photo may affect student safety, such as when a student's attendance is concealed from a parent due to a domestic violence restraining order. Districts should consult with legal counsel before adopting a policy or practice that may limit the photographing of students by the media.

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

~~The district shall not impose restraints on students' right to speak freely with media representatives at those times which do not disrupt a student's educational program. However, interviews of students may not create substantial disorder or impinge on the rights of others. Therefore, in order to minimize possible disruption, media representatives who wish to interview students at school are required to make prior arrangements with the principal. At their discretion, parents/guardians may instruct their children not to communicate with media representatives. However, interviewing and photographing students shall not create substantial disruption to the orderly operation of the school or impinge on the rights or safety of students. Therefore, the district shall encourage media representatives who wish to interview or photograph students at school to make prior arrangements with the principal.~~

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

~~In order to protect the privacy and safety of students, a media representative who wishes to photograph students on school grounds should first make arrangements with the principal or designee.~~

~~When interviewing or photographing a special education student, he/she shall not be identified as a special education student without prior, written parent/guardian permission.~~

## ~~Media Communications Plan~~

~~In order to help develop strong relations with the media, the Superintendent or designee shall develop a proactive media communications plan. This plan may include, but not be limited to, information related to district programs and needs, student awards, school accomplishments and events of special interest.~~

## Media Contacts/Spokespersons

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

~~The Superintendent or designee shall identify~~The plan shall specify the district's and/or site's primary media contact to whom all media inquiries shall be routed. Spokespersons designated to speak to the media on behalf of the district include the Board president, Superintendent ~~and~~, public information officer~~;~~, or district communications director. Other Board members and/or staff may be asked by the Superintendent or designee to speak to the media on a case-by-case basis, depending on their expertise on an issue or appropriateness given a particular situation.

The Superintendent or designee shall provide training on effective media relations to all designated spokespersons.

*(cf. 9240 - Board ~~Development~~ Training)*

## **Crisis Communications Plan**

Note: The following optional section may be revised to reflect district practice. CSBA recommends that districts develop a crisis communications plan to help ensure that accurate and timely information is provided to students, parents/guardians, the community, and the media during a crisis or natural disaster. This crisis plan may be a separate document or may be incorporated into other safety plans such as the district's comprehensive safety plan (see AR 0450 - Comprehensive Safety Plan) and/or emergency and disaster preparedness plan (see AR 3516 - Emergencies and Disaster Preparedness Plan).

~~The Superintendent or designee shall develop strategies for working with the media to provide timely and accurate information to students, parents/guardians, and the community during a crisis. The Board also recognizes that the media have an important role to play in relaying this information to the public. In order to help ensure that the media and district work together effectively, the Superintendent or designee shall develop a crisis communications plan to identify communication strategies to be taken in the event of a crisis. or natural disaster.~~

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

The crisis communications plan may include, but not be limited to, identification of a media center ~~location,~~, strategies for press conference logistics, and development and integration of both internal and external notification systems, ~~and strategies for press conference logistics~~including public address systems, social media, web site postings, and text alerts.

*(cf. 0450 - Comprehensive Safety Plan)*

*(cf. 1113 - District and School Web Sites)*

*(cf. 1114 - District-Sponsored Social Media)*

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

The Superintendent or designee shall include local law enforcement ~~and~~, media representatives, and district technology personnel in the crisis planning process.

*Legal Reference:*EDUCATION CODE*32210-32212 Willful disturbance of public school or meeting**35144 Special meetings**35145 Public meetings**35160 Authority of governing boards**35172 Promotional activities**48907 Freedom of speech and press**48950 Prohibition against disciplinary action for first amendment speech**49061 Definition of directory information**49073 Directory information*EVIDENCE CODE*1070 Refusal to disclose news source*PENAL CODE*627-627.10 Access to school premises*UNITED STATES CODE, TITLE 20*1232g Family educational and privacy rights*CODE OF FEDERAL REGULATIONS, TITLE 34*99.3 Definition of directory information*COURT DECISIONS*Lopez v. Tulare Joint Union High School District, (1995) 34 Cal.App.4th 1302*ATTORNEY GENERAL OPINIONS*9579 Ops. Cal. Atty. Gen. 50958 (1996)**Management Resources:*WEB SITES*CSBA: <http://www.csba.org>*

SIERRA COUNTY OFFICE OF EDUCATION  
 SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT  
 Policy adopted: April 10, 2007  
 revised: January 15, 2007  
 revised: September 10, 2019

# Sierra County/Sierra-Plumas Joint USD

## Administrative Regulation

### Business and Noninstructional Operations

AR 3320

#### CLAIMS AND ACTIONS AGAINST THE DISTRICT

Note: The Government Claims Act (Government Code 810-996.6) sets forth prelitigation requirements and deadlines for claims against public entities, including school districts. In City of Stockton v. Superior Court, the California Supreme Court held that the claim requirements in Government Code 900-915.4 also apply to claims for breach of contract.

Because a district's insurance carrier or joint powers authority (JPA) may require the district to comply with certain claims management conditions as part of the district's contractual coverage obligation, it is strongly recommended that this administrative regulation be reviewed for consistency with any applicable conditions of coverage. A district's failure to follow those contractual conditions may result in a loss of coverage benefits. The district's risk manager and legal counsel should also be consulted, as appropriate.

Pursuant to Government Code 935, district claims procedures may include a requirement that a claim be presented and acted upon in accordance with those procedures as a prerequisite to a lawsuit. Failure to include such a requirement may subject the district to increased liability.

Unless otherwise provided by law, prior to filing a lawsuit against the district for money or damages, a written claim shall be filed in accordance with the following administrative regulation.

#### **Time Limitations**

Note: Items #1-4 below list timelines for claims pursuant to the Government Claims Act and other applicable statutes. Pursuant to Government Code 935, the district's authority to adopt local claims presentation procedures for causes of action which are excepted from the Government Claims Act by Government Code 905 is not applicable to those excepted causes of action which have their claims presentation procedures specified in other statutes or regulations, such as childhood sexual abuse. Rather, claims for childhood sexual abuse are governed by the timelines and procedures specified in Code of Civil Procedure 340.1.

The following time limitations apply to claims against the district:

1. Claims for money or damages relating to ~~any cause of action which is governed by a statute or regulation, including~~ childhood sexual abuse ~~and/or any other causes~~cause of action specifically excepted from the Government Claims Act by Government Code 905, ~~and for which a statute or regulation provides a claims presentation procedure~~ shall be filed in accordance with the applicable governing statute or regulation. (Government Code 905, 935)

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

(cf. 5141.4 - Child Abuse Prevention and Reporting)

Note: Pursuant to Government Code 935, a district may establish its own procedure for the presentation of those claims which are excluded from the Government Claims Act as specified in Government Code 905 and which are not governed by any other applicable statutes or regulations. Optional item #2 below is for use by any district whose board has chosen to exercise the authority to establish district procedures for such claims; see the

accompanying Board policy. Item #2 provides six months as the time limitation for filing such claims, which is consistent with the requirement in Government Code 935 that the district's procedure not require a shorter time for presentation of a claim than the time specified in Government Code 911.2. However, the Governing Board has the discretion to adopt a more flexible time limitation and may increase the amount of time allowed for filing such claims. If the Board adopts a more flexible time limitation, item #2 should be revised accordingly.

If a claimant misses a deadline for a claim required to be submitted in accordance with item #2 or #3 below, the claimant may present an application to present a late claim pursuant to Government Code 911.4; see section below entitled "Late Claims."

2. In accordance with the **Governing** Board's authority pursuant to Government Code 935, claims for money or damages which relate to any cause of action specifically excepted from the Government Claims Act by Government Code 905 ~~but~~ and which are not governed by any other claims presentation statute or regulation shall be filed not later than six months after the accrual of the cause of action. (Government Code 905, 935)
3. Claims for money or damages relating to a cause of action for death or for injury to person, personal property, or growing crops shall be presented to the Board ~~of Education~~ not later than six months after the accrual of the cause of action. (Government Code 911.2)
4. Claims for money or damages relating to ~~real property, any other cause of action~~ shall be filed ~~not~~ later than one year after the accrual of the cause of action. (Government Code 911.2)

### **Receipt of Claims**

A claim, any amendment thereto, or an application to present a late claim shall be deemed presented and received when delivered to the district office or deposited in a post office, mailbox, sub-post office, substation, mail chute, or other similar facility maintained by the U.S. government, in a sealed envelope properly addressed to the district office with postage paid, or when otherwise actually received in the district office or by the Board secretary or clerk. (Government Code 915, 915.2)

Note: In most circumstances, a district's insurance provider or JPA is responsible for claims management, including investigating, defending, and managing a district's response to a claim presented under the Government Claims Act. The following paragraph requires the Superintendent or designee to immediately forward any claims received to the district's JPA or insurance provider in order to help ensure compliance with any conditions of coverage.

Upon receipt of a claim against the district pursuant to the Government Claims Act, the Superintendent or designee shall promptly provide written notice to the district's joint powers authority or insurance carrier in accordance with the applicable conditions of coverage.

### **Review of Contents of the Claim**

Note: Most JPAs and insurance carriers provide a claim form. The person submitting the claim need not use the claim form provided by the district but, pursuant to Government Code 910 and 910.2, the claim must contain a signature and all the information listed below.

The Superintendent or designee shall review any claim received to ensure that the claim contains all of the following information as specified in Government Code 910 and 910.2:

1. The name and post office address of the claimant
2. The post office address to which the person presenting the claim desires notices to be sent
3. The date, place, and other circumstances of the occurrence or transaction which gave rise to the claim asserted
4. A general description of the indebtedness, obligation, injury, damage, or loss incurred insofar as it may be known at the time of presentation of the claim
5. The name(s) of the district employee(s) causing the injury, damage, or loss, if known
6. The amount claimed if it totals less than \$10,000, including the estimated amount of any prospective injury, damage, or loss, insofar as it may be known at the time of the claim, together with the basis of computation of the amount claimed. If the amount claimed exceeds \$10,000, the dollar amount shall not be included in the claim and the claimant shall indicate whether the claim is a limited civil case of \$25,000 or less.
7. The signature of the claimant or the person acting on the claimant's behalf

### **Notice of Claim Insufficiency**

Note: Pursuant to Government Code 911, if the district, or the JPA or insurance carrier acting on the district's behalf, fails to give notice that the claim is insufficient, as specified below, then the district may not later raise that issue as a defense to the claim.

If a claim is found insufficient or not to satisfy the form requirements under Government Code 910 and 910.2, the Board or its designee shall, within 20 days of receipt of the claim, personally deliver or mail to the claimant, at the address stated in the claim or application, a notice that states the particular defects or omission in the claim. (Government Code 910.8, 915.4)

Note: Districts should be cautious before rejecting a claim because of insufficiency of information and consult legal counsel and/or the district's JPA or insurance provider, as appropriate. Courts have held that a claim is sufficient as long as enough information is disclosed to allow the district to adequately conduct an investigation of the claim's merits.

The Board shall not act upon the claim until at least 15 days after such notice is given. (Government Code 910.8)

### **Amendment to Claims**

Within the time limits provided in the section "Time Limitations" above or prior to final action by the Board, whichever is later, a claim may be amended if, as amended, it relates to the same transaction or occurrence which gave rise to the original claim. (Government Code 910.6)

## Late Claims

Note: The reference to item #2 in the following paragraph should be deleted if the district has not established district procedures pursuant to Government Code 935 for claims that are specifically exempted in Government Code 905 or adopted a time limitation that is not less than one year (see the accompanying Board policy and item #2 in the section "Time Limitations" above).

For claims under items #2 and #3 in the section "Time Limitations" above, any person who presents a claim later than six months after the accrual of the cause of action shall present, along with the claim, an application to present a late claim. Such claim and the application to present a late claim shall be presented not later than one year after the accrual of the cause of action. (Government Code 905, 911.4)

Note: If the claim is presented late and is not accompanied by an application to present a late claim, the Board or its agent should notify the claimant that "no action" was taken because the claim was presented late. If the Board were to state that the claim was "rejected," this would indicate that the Board had accepted the filing of the late claim and taken action to reject it.

If the claim is presented late and is not accompanied by an application to present a late claim, the Board or its designee may, within 45 days, give written notice that the claim was not presented timely and that it is being returned without further action. (Government Code 911.3)

The Board shall grant or deny the application to present a late claim within 45 days after it is presented. This 45-day period may be extended by written agreement of the claimant and the Board provided that such agreement is made before the expiration of the 45-day period. (Government Code 911.6)

The Board shall grant the application to present a late claim where one or more of the following conditions are applicable: (Government Code 911.6)

1. The failure to present the claim was through mistake, inadvertence, surprise, or excusable neglect and the district was not prejudiced in its defense regarding the claim by the claimant's failure to present the claim within the time limit.
2. The person who sustained the alleged injury, damage, or loss was a minor during all of the time specified for presentation of the claim.
3. The person who sustained the alleged injury, damage, or loss was physically or mentally incapacitated during all of the time specified for presentation of the claim and the disability was the reason the person failed to present the claim.
4. The person who sustained the alleged injury, damage, or loss died before the expiration of the time specified for the presentation of the claim.

If the application to present a late claim is denied, the claimant shall be given notice in substantially the same form as set forth in Government Code 911.8. (Government Code 911.8)



If the Board does not take action on the application to present a late claim within 45 days, the application shall be deemed to have been denied on the 45th day unless the time period has been extended, in which case it shall be denied on the last day of the period specified in the extension agreement. (Government Code 911.6)

### **Action on Claims**

Note: Pursuant to Government Code 945.6, if the Board formally acts to reject a claim and provides notice of such rejection, the claimant has only six months from the rejection to initiate a lawsuit. If the Board takes no action or fails to provide written notice rejecting the claim, the claimant then has two years to initiate a suit against the district. The notice of rejection must comply with the notification requirements of Government Code 913 unless the claim has no address on it.

Although the Board takes final action on claims as specified below, such action is based on the evaluation of the claim by the district's insurance provider or JPA.

Within 45 days after the presentation or amendment of a claim, the Board shall take action on the claim. This time limit may be extended by written agreement between the district and the claimant before the expiration of the 45-day period. If the 45-day period has expired, the time limit may be extended if legal action has not commenced or been barred by legal limitations. (Government Code 912.4)

The Board may act on the claim in one of the following ways: (Government Code 912.4, 912.6)

1. If the Board finds that the claim is not a proper charge against the district, the claim shall be rejected.
2. If the Board finds that the claim is a proper charge against the district and is for an amount justly due, the claim shall be allowed.
3. If the Board finds that the claim is a proper charge against the district but is for an amount greater than is justly due, the Board shall either reject the claim or allow it in the amount justly due and reject it as to the balance.
4. If legal liability of the district or the amount justly due is disputed, the Board may reject or compromise the claim.
5. If the Board takes no action on the claim, the claim shall be deemed rejected.

If the Board allows the claim in whole or in part or compromises the claim and the claimant accepts the amount allowed or offered to settle the claim, the Board may require the claimant to accept it in settlement of the entire claim. (Government Code 912.6)

The Board or its designee shall transmit to the claimant written notice of action taken or of inaction which is deemed rejection. The notice shall be in the form set forth in Government Code 913 and shall either be personally delivered or mailed to the address stated in the claim or application. (Government Code 913, 915.4)

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

Regulation approved: April 10, 2007

revised: June 14, 2016

revised: November 13, 2018

revised: September 10, 2019

# Sierra County/Sierra-Plumas Joint USD

## Board Policy

Instruction  
BP 6142.2

### WORLD LANGUAGE INSTRUCTION

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

Education Code 51220 requires districts that serve students in grades 7-12 to offer courses in world languages. In January 2019, the State Board of Education adopted revised content standards and proficiency levels for world languages. The 2003 Foreign Language Framework for California Public Schools does not reflect current content standards and is scheduled to be updated in May 2020.

The following policy may be revised by districts that do not maintain any of grades 7-12 to reflect any K-6 programs designed to develop student's literacy in a language other than English.

In order to prepare students for global citizenship and to broaden their intercultural understanding and career opportunities, the Governing Board shall provide students with opportunities to develop communicative and cultural proficiency and literacy in one or more world languages.

Note: The following paragraph may be revised to reflect language courses available in the district. The revised state content standards acknowledge the need for the study of a wide variety of languages, and recognize American Sign Language as a world language.

The Superintendent or designee shall recommend a variety of world languages to be taught in the district's educational program based on student interest, community needs, and available resources.

For any program designed to provide students with instruction in a language other than English to a degree sufficient to produce proficiency in that language, the Superintendent or designee shall establish a process for schools to receive and respond to input from parents/guardians and other stakeholders regarding the non-English language in which instruction will be provided. (5 CCR 11300, 11312)

If American Sign Language courses are offered, they shall be open to all students regardless of hearing status.

Note: Education Code 51228 requires districts to offer students in grades 7-12 a course of study that fulfills the requirements and prerequisites for admission to California colleges and universities; see BP 6143 - Courses of Study. Admissions criteria for California State University and University of California include two years of coursework in one language other than English that has been approved by the University of California. "Frequently Asked Questions" in the University of California's A-G Policy Resource Guide, available on its web site, clarify that American Sign Language may be used to fulfill the requirement. The following paragraph may be revised by districts that do not maintain any of grades 7-12.

The district shall offer a sequential curriculum aligned with the state content standards, state curriculum framework, and, as applicable, California university admission requirements for languages other than English.

*(cf. 6011 - Academic Standards)*

*(cf. 6141 - Curriculum Development and Evaluation)*

Instruction in world languages shall be offered to secondary school students beginning no later than grade 7 and shall be designed to develop students' skills in understanding, speaking, reading, and writing the language. (Education Code 51220)

*(cf. 6143 - Courses of Study)*

Note: The following optional paragraph is for use by districts that choose to offer a dual-language immersion program and may be revised to reflect district practice. The Center for Applied Linguistics notes that dual-language immersion programs are often focused on the primary grades and that such programs may continue for five years but optimally throughout grades K-12. Also see the accompanying administrative regulation.

For further information and recommendations regarding dual-language immersion programs, see CSBA's governance brief [English Learners in Focus, Issue 2: The Promise of Two-Way Immersion Programs](#).

The district may establish a dual-language immersion program that provides integrated language learning and academic instruction for native speakers of English and native speakers of another language, with the goals of high academic achievement, first and second language proficiency, and cross-cultural understanding. (Education Code 305-306)

*(cf. 6174 - Education for English Learners)*

Note: Pursuant to Education Code 60119, as a condition of receiving funds for instructional materials from any state source, the Governing Board is required to hold a public hearing to determine, through a resolution, whether each student in the district has sufficient textbooks and/or instructional materials in specified subjects, including world language, that are aligned to the state content standards or curriculum frameworks; see BP 6161.1 - Selection and Evaluation of Instructional Materials.

The Board shall ensure that students have access to high-quality instructional materials in world languages. In accordance with Board policy, teachers shall be encouraged to identify and use supplemental resources, such as literature, technology, newspapers and other media, dictionaries, and volunteers from the community to enhance the world language instructional program.

*(cf. 1240 - Volunteer Assistance)*

*(cf. 6161.1 - Selection and Evaluation of Instructional Materials)*

*(cf. 6161.11 - Supplementary Instructional Materials)*

*(cf. 6163.1 - Library Media Centers)*

The Superintendent or designee shall provide professional development as necessary to ensure that teachers of world languages have the knowledge and skills they need to implement an effective instructional program that helps students attain academic standards, including communicative and cultural proficiency and understanding.

*(cf. 4131 - Staff Development)*

Note: The following optional paragraph is for use by districts that maintain one or more high schools. Education Code 51225.3 requires high school students to complete a one-year course in either world language, which includes American Sign Language, or visual and performing arts as a condition of high school graduation; see BP 6146.1 - High School Graduation Requirements. Pursuant to Education Code 51243-51245 and 5 CCR 1632, world language instruction completed in a private school must be granted credit toward high school graduation provided that the instruction meets specified standards and conditions; see BP/AR 6146.11 - Alternative Credits Toward Graduation.

Students shall obtain credit toward high school graduation requirements for completing one year of a world language or American Sign Language course during grades 9-12.

*(cf. 6146.1 - High School Graduation Requirements)*

*(cf. 6146.11 - Alternative Credits Toward Graduation)*

Note: A number of districts have chosen to present a biliteracy award upon high school graduation to students who demonstrate a high level of proficiency in speaking, reading, and writing skills in one or more languages in addition to English. The California Spanish Assessment, which is part of the California Assessment of Student Performance and Progress, can be used to measure a student's competency in the Spanish language and is suitable for assessing qualifications for the State Seal of Biliteracy. See the California Department of Education's [California Spanish Assessment Fact Sheet](#). Also see BP/AR 5126 - Awards for Achievement.

The district shall determine appropriate measures to assess student proficiency in world languages offered by district schools. Students who have attained a high level of proficiency may receive recognition for their achievement, including the State Seal of Biliteracy for students graduating from high school.

*(cf. 5126 - Awards for Achievement)*

Note: The following optional paragraph should be revised to reflect indicators agreed upon by the Board and Superintendent for evaluating the district's world languages instructional program.

The Superintendent or designee shall provide periodic reports to the Board regarding the effectiveness of the district's world language program which may include, but not be limited to, whether the district's world language program is serving the grade levels required by law, a description of the district's curriculum and the extent to which it is aligned with the state's content standards and curriculum framework, student achievement of district standards for world language instruction, and student participation rates in each language course. Program evaluation shall be used to identify needed improvements and may be considered in determining the world languages to be taught in the district.

*(cf. 0500 - Accountability)*

*(cf. 6190 - Evaluation of the Instructional Program)*

*Legal Reference:*

EDUCATION CODE

300-310 Education for English learners

42238.02 Local control funding formula; class size requirements

44253.1-44253.11 Qualifications of teachers of English learners

44256-44257 Credential requirements, including teachers of world language

48980 Parental notifications

51212 Legislative intent to encourage world language instruction in grades 1-6

51220 Courses of study, grades 7-12

51225.3 High school graduation requirements

51243-51245 Alternative credits toward graduation for world language instruction in private school

60119 Public hearings, instructional materials

60605.3 Content standards for world language instruction

60605.5 Revision of state standards for world language instruction

CODE OF REGULATIONS, TITLE 5

1632 Alternative credits toward graduation for foreign language instruction in private school

11300-11316 Multilingual and English learner education

*Management Resources:*

CSBA PUBLICATIONS

Proposition 58 Regulations, Fact Sheet, August 2018

English Learners in Focus: The English Learner Roadmap: Providing Direction for English Learner Success, Governance Brief, February 2018

English Learners in Focus, Issue 2: The Promise of Two-Way Immersion Programs, Governance Brief, September 2014

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Multilingual FAQ

*World Languages Framework for California Public Schools, Kindergarten Through Grade Twelve*

*California Spanish Assessment Fact Sheet, March 2019*

*World Languages Standards for California Public Schools, Kindergarten Through Grade Twelve, January 2019*

*California English Learner Roadmap: Strengthening Comprehensive Educational Policies, Programs and Practices for English Learners, 2017*

CENTER FOR APPLIED LINGUISTICS PUBLICATIONS

*Guiding Principles for Dual Language Education, Second Edition, 2007*

COMMISSION ON TEACHER CREDENTIALING PUBLICATIONS

*CL-622 Serving English Learners*

NATIONAL EDUCATION ASSOCIATION PUBLICATIONS

*21st Century Skills Map: World Languages, January 2011*

UNIVERSITY OF CALIFORNIA PUBLICATIONS

*A-G Policy Resource Guide*

WEB SITES

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

American Council on the Teaching of Foreign Languages: <http://www.actfl.org>

California Association for Bilingual Education: <http://www.gocabe.org>

California Department of Education, World Languages: <http://www.cde.ca.gov/ci/fl>

California Language Teachers' Association: <http://www.clta.net>

California World Language Project: <http://www.stanford.edu/group/CFLP>

Center for Applied Linguistics: <http://www.cal.org>

National Education Association, Partnership for 21st Century Skills: <http://www.nea.org/home/34888.htm>

University of California, A-G Policy Resource Guide: <http://www.ucop.edu/agguide>

SIERRA COUNTY OFFICE OF EDUCATION  
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT  
Policy adopted: September 10, 2019

# Sierra County/Sierra-Plumas Joint USD

## Administrative Regulation

Instruction  
AR 6142.2

### WORLD LANGUAGE INSTRUCTION

#### Content of Instruction

Note: Items #1-3 below reflect the three categories of content standards for world languages adopted by the State Board of Education in January 2019. Within each category, the state standards describe four proficiency levels. The revised content standards also address information literacy, technology literacy, media literacy, and emotional literacy as outlined in the National Education Association's 21st Century Skills Map.

The district may revise the following list to reflect topics addressed in the district's world language program.

The district's instructional program for world languages shall be designed to help students gain knowledge about language systems, develop a cultural understanding, and use that knowledge to communicate. Students shall receive instruction which is aligned with state academic standards appropriate to their age and stage of linguistic and cultural proficiency in the following categories:

1. Communication: Students shall be taught to effectively convey and receive messages by engaging in or interpreting written, spoken, and/or signed languages, including:
  - a. Language functions, which describe the purposes to which language is used in culturally appropriate real-world communication
  - b. The setting in which the language is used, which includes using language both within and beyond the classroom to interact in local communities and abroad
  - c. The structures used to convey meaning
2. Cultures: Students shall receive instruction that allows them to interact, with competence and understanding, with those who are native to the language in a variety of real-world settings.  
*(cf. 6142.94 - History-Social Science Instruction)*
3. Connections: Students shall receive instruction that builds, reinforces, and expands their knowledge of other disciplines using the language to develop critical thinking and problem-solving skills, and to access and evaluate information and diverse perspectives readily or only available through the language and its cultures, in order to function in real-world, academic and career-related settings.  
*(cf. 6011 - Academic Standards)*

#### Dual-Language Immersion Programs

Note: The following optional section is for use by districts that choose to establish a dual-language immersion program integrating native English speakers and English learners in a class that is taught in both English and a second language; see the accompanying Board policy.

Items #1-2 below reflect program models described on the California Department of Education's (CDE) web site and may be revised to reflect district practice.

The district's dual-language immersion programs may be based on either or both of the following models:

1. A 50:50 model in which instruction is provided in the non-English target language for 50 percent of the time and in English for 50 percent of the time, throughout the duration of the program
2. A 90:10 model in which instruction is provided in the non-English target language for 90 percent of the time and in English for 10 percent of the time during the first year of the program, decreasing the percentage of time in the non-English language in each subsequent year until there is a 50:50 balance of languages  
(*cf. 6174 - Education for English Learners*)

Native English speakers shall generally be admitted into the program only during the first grade level at which the program is offered, and English learners during the first or second grade level at which the program is offered. Bilingual students may enter the program at any time. On a case-by-case basis, the Superintendent or designee may admit a student later in the program if it is determined that the student is adequately prepared for and will benefit from the program.

Note: The following paragraph reflects the recommendation of CDE in its "Multilingual FAQ," available on its web site, and may be revised to reflect district practice.

In enrolling students for the program, the district shall strive to maintain a ratio of half native English speakers and half English learners, and such ratio shall not fall below one-third for either language group except under exceptional circumstances.

Note: The following paragraph may be deleted by districts that do not offer a dual-language immersion program in any of grades K-3.

Any dual-language immersion program offered in grades K-3 shall comply with class size requirements specified in Education Code 42238.02. (Education Code 310)  
(*cf. 6151 - Class Size*)

Note: Teachers in a class serving one or more English learners are required to possess the qualifications described in Education Code 44253.1-44253.11 and CTC leaflet CL-622, [Serving English Learners](#). Also see AR 4112.22 - Staff Teaching English Learners.

Whenever one or more English learners are enrolled in a dual-language immersion classroom, the class shall be taught by a teacher who possesses the appropriate authorization issued by the Commission on Teacher Credentialing.  
(*cf. 4112.22 - Staff Teaching English Learners*)

At the beginning of each school year or upon a student's enrollment, parents/guardians shall be provided information on the district's dual-language immersion program and other language acquisition programs available to students enrolled in the district, including, but not limited to, a description of each program. (Education Code 310)  
(*cf. 5145.6 - Parental Notifications*)



Note: Pursuant to 5 CCR 11311, districts are required to establish a process for schools to receive and respond to requests from parents/guardians of students enrolled in the school to establish a language acquisition program other than, or in addition to, programs available at the school. When the request is for a dual-language immersion program, requests from parents/guardians of enrolled students who are native speakers of English shall be considered along with requests from parents/guardians of English learners in determining whether the threshold has been met to require district response. See AR 6174 - Education for English Learners.

If a school does not currently offer a dual-language immersion program but the parents/guardians of 30 or more students at the school, or 20 or more students at the same grade level, request the establishment of such a program, the district shall determine whether it is possible to offer such a program in accordance with 5 CCR 11311.

SIERRA COUNTY OFFICE OF EDUCATION  
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT  
Regulation approved: September 10, 2019



# Sierra County/Sierra-Plumas Joint USD

## Board Policy

### Instruction

BP 6145.6

### INTERNATIONAL EXCHANGE

Note: The following optional policy is for use by districts that maintain secondary schools and accept enrollment of international students through approved programs sponsored by an International Student Exchange Placement Organization (ISEPO).

The policy does not apply to students who may otherwise meet district residency requirements for school attendance or to students whose parents/guardians were California residents who departed against their will, as defined in Education Code 48204.4. See AR 5111.1 - District Residency.

The Governing Board recognizes ~~that personal contact~~ the value of interactions between students of different countries and cultures ~~promotes~~ in promoting global awareness and international understanding. ~~To that end, the~~ in an increasingly globalized and interconnected world. The Board welcomes the enrollment of international exchange students in district schools and ~~further~~ encourages district students to take any advantage of opportunities that they may have to participate in such programs and study in another country.

With Board approval, a district school may establish a sister-school relationship with a school in another country.

#### International Student Exchange Programs

#### District Students Studying in Another Country

School counselors may provide information regarding international exchange programs and academic counseling to district students who wish to study in a foreign country. Such counseling shall include a review of the student's completed coursework, academic achievement, and personal goals, and shall advise the student regarding requirements that the student must meet during attendance in the foreign school in order to maintain progress toward meeting district graduation requirements.

(cf. 6146.1 - High School Graduation Requirements)

(cf. 6164.2 - Guidance/Counseling Services)

Credit for courses successfully completed in the foreign country shall be granted in accordance with Board policy and administrative regulation.

(cf. 6146.11 - Alternative Credits Toward Graduation)

#### International Exchange Students in District Schools

Note: Government Code 12623 requires that any organization that arranges for the placement of international exchange students in California schools first be registered with the Attorney General's Office.

Pursuant to Education Code 35185, a district is authorized to request proof of the registration as a condition to enrolling a student.

For the protection of students and to reduce district liability, CSBA strongly recommends that districts check to see if a student placement organization is registered in California by reviewing the Registry List maintained by the Attorney General's Registry of International Student Exchange Visitor Placement Organizations. See CSBA's Legal Guidance Regarding International Student Exchange Placement Organizations for additional recommendations and best practices.

In addition, the Council for Standards for International Educational Travel (CSIET), a nonprofit organization whose purpose is to identify reputable international exchange programs, annually develops an Advisory List-identifying exchange organizations that fully, provisionally, or conditionally meet CSIET standards related to financial responsibility, student selection, student orientation, and the placement process.

It is the responsibility of the ISEPO to confirm the eligibility of international students for the exchange program. To be eligible, secondary students must (1) have a J-1 or F-1 visa; (2) not have previously attended school in the United States through an exchange program or on a J-1 or F-1 visa; and (3) either have not completed more than 11 years of primary and secondary study in their home country, excluding kindergarten, or be at least 15 years of age but not more than 18 years and six months of age as of the program start date.

The following optional paragraph is for use by districts that wish to only accept students participating in programs designated by the Attorney General's Office.

Before enrolling an international exchange student in a district school, the Superintendent or designee shall request proof that the student is participating in an International Student Exchange Placement Organization (ISEPO) program registered with the California Attorney General's Office.

The Superintendent or designee shall obtain from the ISEPO a description of the services to be performed by the ISEPO for the student, host family, and the district; telephone numbers that the student, host family, or district may contact for assistance; and a summary of the student's complete prior academic coursework completed. (Government Code 12628; 22 CFR 62.25)

The district may require additional documents which may include, but are not limited to, evidence that the student has health and accident insurance from the time of departure from home to the time the student returns to the home country. (11 CCR 360; 22 CFR 62.25)

Note: The following optional paragraph may be used by districts that wish to limit the total number of international exchange students admitted into the district.

When necessary because of overcrowding within district schools or limited district resources, the Superintendent or designee may limit the number of international exchange students to be accepted at any district high school during any school year.

The district shall not incur any financial ~~obligations~~obligation when ~~sending and/or receiving~~educating international exchange students. ~~Program sponsors~~An international student, or the ISEPO on behalf of the student, shall ~~provide assurance of their responsibility~~reimburse the district for ~~health/accident/liability insurance, the~~ the full, unsubsidized per capita cost of providing education at a district school for the period of the visiting student's ~~home placement, attendance.~~

*(cf. 3260 - Fees and Charges)*

Note: The following optional paragraph may be modified to reflect district practice. Federal and state law do not specify a formula for calculating the full, unsubsidized per capita cost of providing education to an international student for the purpose of determining the tuition that will be charged. Education Code 48052 identifies factors that must be considered in determining the total cost of educating a student who resides in a foreign country adjacent to California, which, for consistency, may also serve as a basis for calculating tuition for international students.

Alternatively, as described in CSBA's Legal Guidance Regarding International Student Exchange Placement Organizations, the district could use the per student amount of the high school base grant provided to districts under the local control funding formula, which could be augmented by the amount received by the district for separately funded categorical programs and any federal funding received by the district, or could consider its prior year per student expenditures.

It is recommended that districts consult with legal counsel in determining such a formula.

In determining the tuition for international exchange students, the district shall calculate the total cost of educating the student, including, but not limited to, the amount expended per student for the current provision of instruction and services, the use of buildings and equipment, the repayment of local bonds and interest payments and state building loan funds, capital outlay, and transportation to and from school.

The Superintendent or designee shall establish district criteria for issuing regular or honorary diplomas to international exchange students. The principal or designee shall refer to these criteria when assisting international exchange students in selecting classes and cocurricular activities based on the student's individual qualifications, needs, and interests.

*(cf. 5127 - Graduation Ceremonies and Activities)*

*(cf. 6146.1 - High School Graduation Requirements)*

*(cf. 6146.3 - Reciprocity of Academic Credit)*

~~District staff shall provide relevant counseling to district students who wish to study in a foreign country. District credit~~

~~for courses successfully completed in the foreign country shall be granted in accordance with Board policy and administrative regulation.~~

~~*(cf. 6146.11 - Alternative Credits Toward Graduation)*~~

*Legal Reference:*

EDUCATION CODE

*35160 Authority of governing boards*

*35160.1 Broad authority of school districts*

*35185 Miscellaneous administrative authority*

*48052 Nonresidents*

*48204.4 Evidence of residency for school enrollment*

*51225.5 Honorary diplomas; foreign exchange students*

GOVERNMENT CODE

*12620-12630 International Student Exchange Visitor Placement Organizations*

*87100 General prohibition, conflict of interest*

*CALIFORNIA CODE OF REGULATIONS, TITLE 11*

*350-384 California Uniform Supervision of International Student Exchange Visitor Placement Organizations*

CODE OF FEDERAL REGULATIONS, TITLE 8214.2 Students in academic high schoolsCODE OF FEDERAL REGULATIONS, TITLE 2262.25 Secondary school students, exchange visitor program*Management Resources:*CSBA PUBLICATIONSLegal Guidance Regarding International Student Exchange Placement Organizations, 2014WEB SITES~~California Attorney General's Office~~CSBA: <http://www.caag.state.ca.us/csba.org>California Interscholastic Federation: <http://www.cifstate.org>California Office of the Attorney General, ISEPO: <https://oag.ca.gov/exchangestudents>Council on Standards for International Educational Travel: <http://www.csiet.org>U.S. Department of State, Bureau of Educational and Cultural Affairs: <http://exchanges.state.gov>U.S. Department of State, Exchange Visitor Program: <http://j1visa.state.gov/programs/secondary-school-student>U.S. Immigration and Customs Enforcement: <http://www.ice.gov>

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

Policy adopted: April 10, 2007

revised: September 10, 2019

# Sierra County/Sierra-Plumas Joint USD

## Administrative Regulation

Instruction  
AR 6145.6

### INTERNATIONAL EXCHANGE

Note: The following optional administrative regulation is for use by districts that maintain secondary schools and accept enrollment of international students through approved programs sponsored by International Student Exchange Placement Organizations.

#### **Admission**

Prior to enrolling an international exchange student, the Superintendent or designee shall provide the International Student Exchange Placement Organization with written acceptance for the enrollment, including arrangements concerning the payment of tuition or the waiver of the tuition if applicable. (11 CCR 361; 22 CFR 62.25)

*(cf. 5111.2 - Nonresident Foreign Students)*

Note: The following optional paragraph may be revised to set a date by which the request for enrollment must be received.

In order to approve the admission of an international exchange student, the Superintendent or designee must receive a written request for enrollment before the end of the preceding school year.

~~Enrollment shall be for one year only.~~

*(cf. 5111.2 - Nonresident Foreign Students)*

Enrollment shall be for one semester or one school year. (22 CFR 62.25)

All international exchange students shall meet state and district immunization requirements.

*(cf. 5141.22 - Infectious Diseases)*

*(cf. 5141.31 - Immunizations)*

#### **Athletics**

Note: State bylaws of the California Interscholastic Federation (CIF) list eligibility requirements for participation by international exchange students in interscholastic athletics. These requirements include, but are not limited to, requiring that the student has been placed with a host family by an exchange program accepted for listing by the Council for Standards for International Educational Travel and approved by the CIF, California Attorney General's Office, and U.S. Department of State. Individual CIF section bylaws may have additional requirements.

International exchange students shall be eligible for participation in interscholastic sports in accordance with state bylaws of the California Interscholastic Federation as well as applicable section bylaws.

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

*(cf. 6145.2 - Athletic Competition)*

## Diplomas

International exchange students may be considered for a diploma if they have satisfactorily completed the district's graduation requirements.

*(cf. 6146.1 - High School Graduation Requirements)*

*(cf. 6146.11 - Alternative Credits Toward Graduation)*

*(cf. 6146.3 - Reciprocity of Academic Credit)*

Note: Pursuant to Education Code 51225.5, the Governing Board may grant an honorary diploma to international exchange students who have completed the course of study required for graduation and are returning to their home countries following completion of one school year. Honorary diplomas must be distinguishable from the district's regular diploma. See BP 6146.1 - High School Graduation Requirements.

The following optional paragraph provides standards for the granting of the honorary diploma and should be revised to reflect district practice.

International exchange students who are not eligible for a regular diploma may receive an honorary diploma, provided they have completed at least one semester of full-time enrollment and achieved at least a 2.0 grade point average.

*(cf. 5127 - Graduation Ceremonies and Activities)*

~~At the discretion of the principal or designee, international~~International exchange students who do not meet requirements for a regular or an honorary diploma may, at the end of their visit, be given a certificate or letter certifying the time period for which they were enrolled as well as a transcript documenting their completed coursework.

SIERRA COUNTY OFFICE OF EDUCATION  
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT  
Regulation approved: April 10, 2007  
revised: September 10, 2019



# Sierra County/Sierra-Plumas Joint USD

## Board Bylaw

Board Bylaws  
BB 9321

### CLOSED SESSION

Note: Pursuant to Government Code 54962, the Governing Board may hold a closed session only for purposes expressly authorized by the Brown Act (Government Code 54950-54963) or by a provision of the Education Code. Government Code 54954.5 provides specific agenda descriptions for most closed session items authorized by the Brown Act, as described throughout this bylaw and the accompanying Exhibit (1). Following the closed session, Government Code 54957.7 requires the Board to reconvene in open session to report any action taken in closed session, as described below and in the accompanying Exhibit (2).

The Governing Board is committed to complying with state open meeting laws and modeling transparency in its conduct of district business. The Board shall hold ~~closed sessions only for purposes authorized by law.~~ A a closed session may be held during a regular, special, or emergency meeting ~~in accordance with~~ only for purposes authorized by law.

Each agenda shall contain a general description of each closed session item to be discussed at the meeting, as required by law ~~and specified below.~~ (Government Code 54954.2)  
(*cf. 9320 - Meetings and Notices*); (*cf. 9322 - Agenda/Meeting Materials*)

Note: Government Code 54957.7 requires that, before holding any closed session, the Board must disclose in an open meeting the item(s) to be discussed in the closed session. The Board may either state the information on the agenda or refer the public to the item(s) as listed by number or letter on the agenda.

In the open session preceding the closed session, the Board shall disclose the items to be discussed in closed session. ~~In the closed session, the Board may consider only those matters covered in its statement.~~ (Government Code 54957.7)

After the closed session, the Board shall reconvene in open session before adjourning the meeting, and, when applicable, shall publicly disclose any action taken in the closed session, ~~in the manner prescribed by the votes or abstentions thereon, and other disclosures specified below that are applicable to the matter being addressed.~~ Such reports may be made in writing or orally at the location announced in the agenda for the closed session. (Education Code 32281; Government Code 54957.1, 54957.7)

Note: Pursuant to Government Code 54957.1, a document approved or adopted in a closed session must be provided to any person who has submitted a written request within 24 hours of the posting of the agenda or who has made a standing request for all documentation as part of a request for meeting notices pursuant to Government Code 54954.1 or 54956.

When an action taken during a closed session involves final approval or adoption of a document such as a contract or settlement agreement, the Superintendent or designee shall provide a copy of the document to any person present at the conclusion of the closed session who submitted a written request. If the action taken results in one or more substantive amendments, the Superintendent or designee shall make the document available the next business day or when the necessary retyping is completed. Whenever copies of an approved agreement will not be immediately released due

to an amendment, the Board president shall orally summarize the substance of the amendment for those present at the end of the closed session. (Government Code 54957.1)

## **Confidentiality**

Note: Pursuant to Government Code 54963, a Board member who discloses confidential information received in a closed session may be referred to the local grand jury or may be subject to action in a court of law. For a definition of confidential information and the actions that may be taken against a Board member if such information is disclosed, see BB 9011 - Disclosure of Confidential/Privileged Information.

A Board member shall not disclose confidential information received in closed session unless the Board authorizes the disclosure of that information. (Government Code 54963)  
*(cf. 9011 - Disclosure of Confidential/Privileged Information)*

The Board shall not disclose any information that is protected by state or federal law. In addition, no victim or alleged victim of tortious sexual conduct or child abuse shall be identified in any Board agenda, notice, announcement, or report required by the Brown Act, unless the identity of the person has previously been publicly disclosed. (Government Code 54957.7, 54961)  
*(cf. 1340 - Access to District Records)*

~~A Board member shall not disclose confidential information received in a closed session unless the Board authorizes the disclosure of that information. (Government Code 54963)~~  
~~*(cf. 9011 - Disclosure of Confidential/Privileged Information)*~~

## **Personnel Matters**

Note: Government Code 54957 authorizes the use of closed sessions for personnel matters described below. For the purpose of these closed sessions, "employee" includes an officer or independent contractor who functions as an officer or employee but excludes Board members. The Attorney General has concluded (59 Ops.Cal.Atty.Gen. 532 (1976)) that it is appropriate to use a closed session to discuss and evaluate Superintendent performance. However, under the "personnel exception," the Board may not discuss or act upon any proposed change in compensation other than a reduction of compensation that results from the imposition of discipline under this exception.

In Fischer v. Los Angeles Unified School District, the court interpreted Government Code 54957 and found that the right to request an open session applies only when the Board hears specific complaints or charges brought against the employee. Thus, the right to request an open session does not apply when the Board is meeting in closed session to consider the appointment, employment, evaluation of performance, discipline, or dismissal of an employee.

The Board may hold a closed session under the "personnel exception" to consider the appointment, employment, performance evaluation, discipline, or dismissal of an employee.

Such a closed session shall not include discussion or action on proposed compensation except for a reduction of compensation that results from the imposition of discipline. (Government Code 54957)

*(cf. 2140 - Evaluation of the Superintendent); (cf. 4115 - Evaluation/Supervision)*  
*(cf. 4118 - Dismissal/Suspension/Disciplinary Action); (cf. 4215 - Evaluation/Supervision)*  
*(cf. 4218 - Dismissal/Suspension/Disciplinary Action); (cf. 4315 - Evaluation/Supervision)*

Note: Pursuant to Government Code 54957, failure of the Board to give an employee against whom a "specific complaint or charge" has been made the notice described below will render any action taken by the Board in the closed session null and void. Determining whether a "specific complaint or charge" is involved is usually fact-specific and the Board should consult legal counsel as necessary. In *Furtado v. Sierra Community College District*, the court held that the term "specific complaints or charges" as used in Government Code 54957 does not include negative comments in an employee's performance evaluation. In another decision, *Bell v. Vista Unified School District*, the court determined that a presentation to the Board by a district staff member regarding an employee's violation of a California Interscholastic Federation rule constituted a "complaint or charge" and thus the employee was entitled to 24-hour notice. Yet another ruling, *Morrison v. Housing Authority of the City of Los Angeles Board of Commissioners*, held that when a board rejects its hearing officer's findings of fact and conducts its own hearing, the employee must be given 24-hour notice.

Furthermore, an Attorney General opinion (78 Ops.Cal.Atty.Gen. 218 (1995)) has clarified that a probationary certificated employee does not have the right to an open session when the Board is discussing whether or not to reemploy the employee for a third consecutive school year. Education Code 44929.21 allows the Board to non-reelect a probationary certificated employee at the end of the first or second school year as long as written notice is given in accordance with law; see AR 4117.6 - Decision Not to Rehire.

The Board may also hold a closed session to hear complaints or charges brought against an employee by another person or employee, unless the employee who is the subject of the complaint requests an open session. Before the Board holds a closed session on specific complaints or charges brought against an employee, the employee shall receive written notice of his/her/the right to have the complaints or charges heard in open session if desired. This notice shall be delivered personally or by mail at least 24 hours before the time of the session. (Government Code 54957) (*cf.* 1312.1 - *Complaints Concerning District Employees*); (*cf.* 4112.9/4212.9/4312.9 - *Employee Notifications*)

The Board may hold a closed session to discuss a districtan employee's application for early withdrawal of funds in a deferred compensation plan when the application is based on financial hardship arising from an unforeseeable emergency due to illness, accident, casualty, or other extraordinary event, as specified in the deferred compensation plan. (Government Code 54957.10)

Note: In *Moreno v. City of King*, the court held that the requirement for special meeting agenda items to notice the "business to be transacted or discussed" pursuant to Government Code 54956 does not eliminate the "brief general description of each item" requirement pursuant to Government Code 54954.2. The court also held that describing the business as "public employee (employment contract)" was not sufficient when at least a quarter of the meeting was devoted to a discussion of the employee and whether to terminate the employee. The court further held that describing the item as "public employee dismissal," as illustrated in Government Code 54954.5, would not violate the employee's privacy rights and it would also provide adequate public notice that dismissal would be considered. The court noted that while Government Code 54954.5 does not provide the exclusive means of compliance with agenda specification requirements, it demonstrates how privacy rights can be protected while also providing adequate notice.

Agenda items related to district employee appointments and employment shall describe the position to be filled. Agenda items related to performance evaluations shall specify the title of the employee being reviewed. Agenda items related to employee discipline, dismissal, or release require no additional information. (Government Code 54954.5)

Note: Government Code 54957.1 requires the Board to publicly report any closed session action taken to appoint, employ, dismiss, accept the resignation of, or otherwise affect the employment status of a district employee. The Attorney General, in 89 Ops.Cal.Atty.Gen. 110 (2006), opined that boards are not required to publicly report an action taken in closed session to reject the proposed dismissal of an employee, as such a decision to maintain the status quo does not constitute "an action taken to dismiss."

After the closed session, the Board shall report any action taken to appoint, employ, dismiss, accept the resignation of, or otherwise affect the employment status of a district employee and shall identify the title of the affected position. The report shall be given at the public meeting during which the closed session is held, except that the report of a dismissal or nonrenewal of an employment contract shall be deferred until the first public meeting after administrative remedies, if any, have been exhausted. (Government Code 54957.1)  
(cf. 4117.7/4317.7 - Employment Status Reports)

## **Negotiations/Collective Bargaining**

Note: The Educational Employment Relations Act (Government Code 3540-3549.3) makes four specific exemptions from the Brown Act related to negotiations. Government Code 54957.6 provides that for the purpose of closed sessions related to collective bargaining, "employee" includes an officer or independent contractor who functions as an officer or employee but excludes any elected official, Board member, or other independent contractor.

Unless otherwise agreed upon by the parties involved, the following shall not be subject to the open meeting requirements of Brown Act: (Government Code 3549.1)

1. Any meeting and negotiating discussion between the district and a recognized or certified employee organization
2. Any meeting of a mediator with either party or both parties to the meeting and negotiating process
3. Any hearing, meeting, or investigation conducted by a factfinder or arbitrator
4. Any executive (closed) session of the district or between the district and its designated representative for the purpose of discussing its position regarding any matter within the scope of representation and instructing its designated representatives

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

*(cf. 4143/4243 - Negotiations/Consultation)*

*(cf. 4143.1/4243.1 - Public Notice - Personnel Negotiations)*

Note: The Board is authorized pursuant to Government Code 54957.6, the "labor exception," to hold closed sessions with the district's designated representatives regarding the salaries, salary schedules, or compensation paid in the form of fringe benefits to its represented and unrepresented employees-, including the Superintendent. The Attorney General has opined in 57 Ops. Cal. Atty. Gen. 209 (1974) that a board may not meet in closed session for such purposes without the use of a designated representative who is involved with the "bona fide" negotiations with represented and/or unrepresented employees. The California Office of the Attorney General publication The Brown Act: Open Meetings for Local Legislative Bodies also states that the "labor exception" applies to the Board meeting in closed session to instruct its negotiator concerning negotiations with current or prospective employees.

The Board may meet in closed session, prior to and during consultations and discussions with representatives of employee organizations and unrepresented employees, to review the Board's position and/or instruct its designated representative(s) regarding salaries, salary schedules, or compensation paid in the form of fringe benefits of its represented and unrepresented employees, and, for represented employees, any other matter within the statutorily provided scope of representation. Prior to the closed session, the Board shall identify its designated representative in open session. Any closed session held for this purpose may include discussions of the district's

available funds and funding priorities, but only insofar as they relate to providing instructions to the Board's designated representative. Final action on the proposed compensation of one or more unrepresented employees shall not be taken in closed session. (Government Code 54957.6)  
(*cf.* 2121 - Superintendent's Contract)

~~Closed sessions may take place prior to and during consultations and discussions with representatives of employee organizations and unrepresented employees. For unrepresented employees, closed sessions held pursuant to Government Code 54957.6 shall not include final action on the proposed compensation of one or more unrepresented employees. (Government Code 54957.6)~~

~~For represented employees, the Board may also meet in closed session regarding any other matter within the statutorily provided scope of representation. (Government Code 54957.6)~~

The Board also may meet in closed session with a state conciliator ~~or mediator~~ who has intervened in proceedings regarding any of the purposes enumerated in Government Code 54957.6.

Agenda items related to negotiations shall specify the name(s) of the district's designated representative(s) attending the closed session. If circumstances necessitate the absence of a specified designated representative, an agent or designee may participate in place of the absent representative as long as the name of the agent or designee is announced at an open session held prior to the closed session. The agenda shall also specify the name of the organization representing the employee(s) or the position title of the unrepresented employee who is the subject of the negotiations. (Government Code 54954.5)

Approval of an agreement regarding labor negotiations with represented employees pursuant to Government Code 54957.6 shall be reported after the agreement is final and has been accepted or ratified by the other party. This report shall identify the item approved and the other party or parties to the negotiation. (Government Code 54957.1)

## **Matters Related to Students**

If a public hearing would lead to the disclosure of confidential student information, the Board shall meet in closed session to consider a suspension, disciplinary action, any other action against a student except expulsion, or a challenge to a student record. If a written request for open session is received from the parent/guardian or adult student, the meeting shall be public, except that any discussion at that meeting which may be in conflict with the right to privacy of any student other than the student requesting the public meeting shall be in closed session. (Education Code 35146, 48912, 49070)

(*cf.* 5117 - Interdistrict Attendance); (*cf.* 5119 - Students Expelled from Other Districts)  
(*cf.* 5125.3 - Challenging Student Records); (*cf.* 5144 - Discipline)

The Board shall meet in closed session to consider the expulsion of a student, unless the student submits a written request at least five days before the date of the hearing that the hearing be held in open session. Regardless of whether the expulsion hearing is conducted in open or closed session, the Board may meet in closed session for the purpose of deliberating and determining whether the student should be expelled. (Education Code 48918)

(*cf.* 5144.1 - Suspension and Expulsion/Due Process)  
(*cf.* 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities))

Note: Although Government Code 54954.2 requires the agenda to have a brief general description of all closed session items to be discussed, Government Code 54954.5 provides no specific description of agenda items related to closed sessions authorized by the Education Code. Since the purpose of conducting the closed session is to protect student privacy rights, the following optional paragraph provides that student names shall not be included on the agenda.

Agenda items related to student matters shall briefly describe the reason for the closed session, such as "student expulsion hearing" or "grade change appeal," without violating the confidentiality rights of individual students. The student shall not be named on the agenda, but a number may be assigned to the student in order to facilitate record keeping. The agenda shall also state that the Education Code requires closed sessions in these cases in order to prevent the disclosure of confidential student record information.

Final action on a student matter deliberated in closed session shall be taken in open session and shall be a matter of public record. (Education Code 35146, 48918)

*(cf. 5125 - Student Records)*

Note: Although Education Code 48918 states that student expulsion records are "nonprivileged, disclosable public records" and the Attorney General (80 Ops.Cal.Atty.Gen. 85 (1997)) has opined that districts must disclose the student's name, the court in Rim of the World Unified School District v. San Bernardino County Superior Court held that the federal Family Educational Rights and Privacy Act (FERPA) (20 USC 1232g) preempts state law and prohibits the disclosure of student expulsion records to the public. Failure to comply with FERPA may lead to loss of federal funding. Because of the potential conflict between state and federal law, it is recommended that districts consult legal counsel prior to adopting the following paragraph.

However, in taking final action, the Board shall not release any information in violation of student privacy rights provided in 20 USC 1232g or other applicable laws. In an expulsion or other disciplinary action, the cause for the disciplinary action shall be disclosed in open session, but the Board shall refer to the student number or other identifier and shall not disclose the student's name.

## Security Matters

The Board may meet in closed session with the Governor, Attorney General, district attorney, district legal counsel, sheriff or chief of police, or their respective deputies, or a security consultant or a security operations manager, on matters posing a threat to the security of public buildings; to the security of essential public services, including water, drinking water, wastewater treatment, natural gas service, and electric service; or to the public's right of access to public services or public facilities. ~~(Government Code~~ Such discussions may be held in closed session during an emergency meeting called pursuant to Government Code 54956.5 if agreed to by a two-thirds vote of the Board members present, or, if less than two-thirds of the members are present, by a unanimous vote of the members present. (Government Code 54956.5, 54957)

*(cf. 0450 - Comprehensive Safety Plan); (cf. 3515 - Campus Security)*

*(cf. 3516 - Emergencies and Disaster Preparedness Plan); (cf. 9323.2 - Actions by the Board)*

~~The Board may meet in closed session during an emergency meeting held pursuant to Government Code 54956.5 to meet with law enforcement officials for the emergency purposes specified in Government Code 54957 if agreed to by a two-thirds vote of the Board members present. If less than two-thirds of the members are present, then the Board must agree by a unanimous vote of the members present. (Government Code 54956.5)~~

Agenda items related to these security matters shall specify the name of the law enforcement agency and the title of the officer, or name of applicable agency representative and title, with whom the Board will consult. (Government Code 54954.5)

The Board may meet in closed session ~~Conference with Real Property Negotiator~~ to consult with law enforcement officials on the development of a plan for tactical responses to criminal incidents and to approve the plan. Following the closed session, the Board shall report any action taken to approve the plan, but need not disclose the district's plan for tactical responses. (Education Code 32281)

### **Real Property Negotiations**

Note: An Attorney General opinion (94 Ops.Cal.Atty.Gen. 82 (2011)) has concluded that only three subjects related to real property negotiations may be considered in closed session: (1) the amount of consideration the local agency is willing to pay or accept in exchange for the real property rights to be acquired or transferred; (2) the form, manner, and timing of how that consideration will be paid; and (3) items that are essential to arriving at the authorized price and payment terms. Public disclosure of such items would reveal information that Government Code 54956.8 permits to be kept confidential. Although Attorney General opinions are not binding, they are accorded deference by the courts.

In addition, the California Office of the Attorney General publication The Brown Act: Open Meetings for Legislative Bodies states that, since Government Code 54957.1 requires the Board to report, at the conclusion of a closed session, the approval of a final agreement concluding real property negotiations, the Board's power to grant authority to its negotiator must also include the power to finalize any agreement so negotiated.

The Board may meet in closed session with its real property negotiator prior to the purchase, sale, exchange, or lease of real property by or for the district in order to grant its negotiator authority regarding the price and terms of payment for the property. (Government Code 54956.8)

Before holding the closed session, the Board shall hold an open and public session to identify its negotiator(s) ~~and~~, the property under negotiation, and ~~to specify~~ the person(s) with whom the negotiator may negotiate. ~~(Government Code 54956.8)~~

For purposes of real property transactions, negotiators may include members of the Board. (Government Code 54956.8)

Agenda items related to real property negotiations shall specify the district negotiator attending the closed session. -If circumstances necessitate the absence of a specified negotiator, an agent or designee may participate in place of the absent negotiator as long as the name of the agent or designee is announced at an open session held prior to the closed session. The agenda shall also specify the name of the negotiating parties and the street address of the real property under negotiation. -If there is no street address, the agenda item shall specify the parcel number or another unique reference of the property. -The agenda item shall also specify whether instruction to the negotiator will concern price, terms of payment, or both. (Government Code 54954.5)

When the Board approves a final agreement concluding real estate negotiations pursuant to Government Code 54956.8, it shall report that approval and the substance of the agreement in open session at the public meeting during which the closed session is held. If final approval rests with the other party to the negotiations, the Superintendent or designee shall disclose the fact of that

approval and the substance of the agreement upon inquiry by any person, as soon as the other party or its agent has informed the district of its approval. (Government Code 54957.1)

## Pending Litigation

Based on the advice of its legal counsel, the Board may hold a closed session to confer with or receive advice from its legal counsel regarding ~~a~~ pending litigation when ~~a~~ discussion of the matter in open session would prejudice the district's position in the litigation. For this purpose, "litigation" means any adjudicatory proceeding, including eminent domain, before a court, administrative body exercising its adjudicatory authority, hearing officer, or arbitrator. (Government Code 54956.9)

Note: Pursuant to Government Code 54956.9, the district is considered to be a "party," or to have "significant exposure," to a litigation if any of its officers or employees is a party or has significant exposure to the litigation under circumstances specified in items #1 and #2 below.

Litigation is considered "pending" in any of the following circumstances: (Government Code 54956.9)

1. Litigation to which the district is a "party" has been initiated formally. (Government Code 54956.9(~~ad~~)(1))
2. A point has been reached where, in the Board's opinion based on the advice of its legal counsel regarding the "existing facts and circumstances," there is a "significant exposure to litigation" against the district, or the Board is meeting solely to determine whether, based on existing facts or circumstances, a closed session is authorized. (Government Code 54956.9(~~bd~~)(2), (3))

*Existing facts and circumstances* for these purposes are limited to the following: (Government Code 54956.9)

- a. Facts and circumstances that might result in litigation against the district but which the district believes are not yet known to potential ~~plaintiffs~~plaintiff(s) and which do not need to be disclosed.
- b. Facts and circumstances including, but not limited to, an accident, disaster, incident, or transactional occurrence which might result in litigation against the district, which are already known to potential ~~plaintiffs~~plaintiff(s) and which must be publicly disclosed before the closed session or specified on the agenda.
- c. The receipt of a claim pursuant to the ~~For~~Government Claims Act or a written threat of litigation from a potential plaintiff. The claim or written communication must be available for public inspection.  
(*cf.* 3320 - Claims and Actions Against the District)
- d. A threat of litigation made by a person in an open meeting on a specific matter within the responsibility of the Board.



- e. A threat of litigation made by a person outside of an open meeting on a specific matter within the responsibility of the Board, provided that the district official or employee receiving knowledge of the threat made a record of the statement before the meeting and the record is available for public inspection. —Such record does not need to identify an alleged victim of tortious sexual conduct or anyone making a threat ~~on his/her~~of litigation on the victim's behalf or identify an employee who is the alleged perpetrator of any unlawful or tortious conduct, unless the identity of this person has been publicly disclosed.

3. Based on existing facts and circumstances, the Board has decided to initiate or is deciding whether to initiate litigation. (Government Code 54956.9~~(e)~~(d)(4))

Before holding a closed session pursuant to the pending litigation exception, the Board shall state on the agenda or publicly announce the subdivision of Government Code 54956.9 under which the closed session is being held. If authority is based on Government Code 54956.9~~(a)~~(d)(1), the Board shall either state the title or specifically identify the litigation to be discussed or state that doing so would jeopardize the district's ability to effectuate service of process upon unserved parties or to conclude existing settlement negotiations to its advantage. (Government Code 54956.9)

Agenda items related to pending litigation shall be described as a conference with legal counsel regarding either "existing litigation" or "anticipated litigation." (Government Code 54954.5)

"Existing litigation" items shall identify the name of the case specified by either the claimant's name, names of parties, or case or claim number, unless the Board states that to identify the case would jeopardize service of process or existing settlement negotiations. (Government Code 54954.5)

"Anticipated litigation" items shall state that there is significant exposure to litigation pursuant to Government Code 54956.9~~(b)~~(d)(2) or (3) and shall specify the potential number of cases. When the district expects to initiate a suit, items related to anticipated litigation shall state that the discussion relates to the initiation of litigation pursuant to Government Code 54956.9~~(e)~~(d)(4) and shall specify the potential number of cases. The agenda or an oral statement before the closed session may be required to provide additional information regarding existing facts and circumstances described in item #2 b-e above. (Government Code 54954.5)

Following the closed session, the Board shall publicly report, as applicable: (Government Code 54957.1)

1. Approval to legal counsel to defend, appeal or not appeal, or otherwise appear in litigation. This report shall identify the adverse parties, if known, and the substance of the litigation.
2. Approval to legal counsel to initiate or intervene in a lawsuit. This report shall state that directions to initiate or intervene in the action have been given and that the action, defendants, and other details will be disclosed to inquiring parties after the lawsuit is commenced unless doing so would jeopardize the district's ability to serve process on unserved parties or its ability to conclude existing settlement negotiations to its advantage.

3. Acceptance of a signed offer from the other party or parties which finalizes the settlement of pending litigation. This report shall state the substance of the agreement.

If approval is given to legal counsel to settle pending litigation but final approval rests with the other party or with the court, the district shall report the fact of approval and the substance of the agreement thereon to persons who inquire once the settlement is final. (Government Code 54957.1)

### **Joint Powers Agency Issues**

Note: The following paragraphs are for use by districts participating in a joint powers agency (JPA) for insurance pooling or in a self-insurance authority.

The Board may meet in closed session to discuss a claim for the payment of tort liability losses, public liability losses, or workers' compensation liability incurred by a joint powers agency (JPA) formed for the purpose of insurance pooling or self-insurance authority of which the district is a member. (Government Code 54956.95)

Closed session agenda items related to liability claims shall specify the claimant's name and the name of the agency against which the claim is made. (Government Code 54954.5)  
(*cf. 3530 - Risk Management/Insurance*)

Following the closed session, the Board shall publicly report the disposition of joint powers agency or self-insurance claims, including the name of the claimant(s), the name of the agency claimed against, the substance of the claim, and the monetary settlement agreed upon by the claimant. (Government Code 54957.1)

Note: Pursuant to Government Code 54956.96, a JPA may adopt a provision, either through a policy or through the joint powers agreement, authorizing a school district Board member serving on the JPA board to disclose confidential information received during the JPA board's closed session under the circumstances specified below. Government Code 54954.5 provides an agenda description for the purpose of this closed session. The following optional paragraphs are for use by districts that participate in a JPA that has adopted such a provision.

When the board of the JPA has so authorized and upon advice of district legal counsel, the Board may also meet in closed session in order to receive, discuss, and take action concerning information obtained in a closed session of the JPA— that has direct financial or liability implications for the district. During the Board's closed session, a Board member serving on the JPA board may disclose confidential information acquired during a closed session of the JPA to fellow Board members. (Government Code 54956.96)

~~The Board member may also disclose the confidential JPA information to district legal counsel in order to obtain advice on whether the matter has direct financial or liability implications for the district. (Government Code 54956.96)~~

Closed session agenda items related to conferences involving a JPA shall specify the name of the JPA, the closed session description used by the JPA, and the name of the Board member representing the district on the JPA board. Additional information listing the names of agencies or titles of representatives attending the closed session as consultants or other representatives shall also be included. (Government Code 54954.5)

## Review of Audit Report from California State Auditor's Office

Note: Government Code 54956.75 authorizes the Board to meet in closed session to discuss a confidential final draft audit report from the California State Auditor's Office. This authority relates to situations in which a member of the legislature has requested the California State Auditor's Office to audit a school district. This audit is separate from the annual audit that districts must conduct pursuant to Education Code 41020. The law does not authorize the Board to meet in closed session to discuss the district's annual audit.

Upon receipt of a confidential final draft audit report from the California State Auditor's Office, the Board may meet in closed session to discuss its response to that report. After public release of the report from the California State Auditor's Office, any Board meeting to discuss the report must be conducted in open session, unless exempted from that requirement by some other provision of law. (Government Code 54956.75)

Closed session agenda items related to an audit by the California State Auditor's Office shall state "Audit by California State Auditor's Office." (Government Code 54954.5)

Note: Government Code 54956.75 does not specify reporting requirements for closed sessions related to the review of the audit report from the State Auditor. The following optional paragraph reflects the purpose of the closed session.

Following the closed session, the Board shall publicly confirm that the report was reviewed and a response was prepared.

## Review of Assessment Instruments

The Board may meet in closed session to review the contents of any student assessment instrument approved or adopted for the statewide testing system. Before any such meeting, the Board shall agree by resolution to accept any terms or conditions established by the State Board of Education for this review. (Education Code 60617)

(cf. 6162.51 - State Academic Achievement Tests)

Note: The following optional paragraph provides for compliance with Government Code 54954.2, which requires the agenda to have a brief general description of all closed session items to be discussed. Government Code 54954.5 provides no specific description of agenda items related to closed sessions authorized by the Education Code.

Agenda items related to the review of student assessment instruments shall state that the Board is reviewing the contents of an assessment instrument approved or adopted for the statewide testing program and that Education Code 60617 authorizes a closed session for this purpose in order to maintain the confidentiality of the assessment under review.

Note: Education Code 60617 does not specify reporting requirements for closed sessions related to the review of student assessment instruments. The following optional paragraph reflects the purpose of the closed session.

Following the closed session, the Board shall confirm that the assessment instruments were reviewed. Any actions related to the review shall be taken in open session without revealing any proprietary or confidential information and shall be a matter of public record.

## Legal Reference:

EDUCATION CODE32281 School safety plans

35145 Public meetings

35146 Closed session ~~(re for student suspension)~~ or disciplinary action

44929.21 Districts with ADA of 250 or more

48912 Governing board suspension of student

48918 Rules governing expulsion procedures; hearings and notice

49070 Challenging content of ~~students~~ student records49073-49079 Privacy of student records60617 Closed session (re review of contents of statewide assessment)GOVERNMENT CODE

3540-3549.3 Educational Employment Relations Act

6252-6270 California Public Records Act

54950-54963 The Ralph M. Brown Act

CALIFORNIA CONSTITUTIONArticle 1, Section 3 Public right to access informationUNITED STATES CODE, TITLE 201232g Family Educational Rights and Privacy ActCODE OF FEDERAL REGULATIONS, TITLE 3499.1-99.8 Family Educational Rights and PrivacyCOURT DECISIONSMoreno v. City of King, (2005) 127 Cal.App.4th 17Morrison v. Housing Authority of the City of Los Angeles Board of Commissioners, (2003) 107 Cal.App.4th 860Rim of the World Unified School District v. San Bernardino County Superior Court, (2002) 104 Cal.App.4th 1393Bell v. Vista Unified School District, (2001) 82 Cal.App. 4th 672Fischer v. Los Angeles Unified School District, (1999) 70 Cal.App. 4th 87Kleitman v. Superior Court of Santa Clara County, (1999) 87 Cal Rptr. 2dFurtado v. Sierra Community College District, (1998) 68 Cal.App. 4th 876Roberts v. City of Palmdale, (1993) 5 Cal.App. 4th 363San Diego Union v. City Council, (1983) 146 Cal.App.3d 947Sacramento Newspaper Guild v. Sacramento County Board of Supervisors, (1968) 263 Cal.App. 2d 41San Diego Union v. City Council, (1983) 146 Cal.App.3d 947ATTORNEY GENERAL OPINIONS94 Ops.Cal.Atty.Gen. 82 (2011)89 Ops.Cal.Atty.Gen. 110 (2006)86 Ops.Cal.Atty.Gen. 210 (2003)78 Ops.Cal.Atty.Gen. 218 (1995)59 Ops.Cal.Atty.Gen. 532 (1976)57 Ops.-Cal.-Atty.-Gen. 209 (1974)

## Management Resources:

CSBA PUBLICATIONSThe Brown Act: School Boards and Open Meeting Laws, 2009 rev. 2014CALIFORNIA OFFICE OF THE ATTORNEY GENERAL PUBLICATIONSThe Brown Act: Open Meetings for Legislative Bodies, 2003LEAGUE OF CALIFORNIA CITIES PUBLICATIONSOpen and Public IV: A Guide to the Ralph M. Brown Act, rev. July 2010WEB SITESCSBA: <http://www.csba.org>California Office of the Attorney General: <http://www.oag.ca.gov>League of California Cities: <http://www.cacities.org>

SIERRA COUNTY OFFICE OF EDUCATION  
 SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT  
 Bylaw adopted: April 10, 2007  
 revised: July 12, 2016  
 revised: September 10, 2019

# Sierra County/Sierra-Plumas Joint USD

## Exhibit

### Board Bylaws

E(1) 9321

### CLOSED SESSION

### BOARD MEETING AGENDA DESCRIPTIONS FOR CLOSED SESSION ITEMS

Note: Pursuant to Government Code 54954.2, the agenda for each Governing Board meeting must contain a general description of each item to be discussed in closed session; see the accompanying Board bylaw. Specific agenda descriptions for most closed session items are provided in Government Code 54954.5. The district may use substantially similar language and should consult with legal counsel as necessary. The following Exhibit reflects Government Code 54954.5 and, where the law does not provide an agenda description for a matter that is an allowable use of closed session, presents examples of agenda descriptions that would inform the public of the purpose of the item without breaching confidentiality.

The Governing Board meeting agenda shall include the following description of a closed session item, as applicable:

#### Personnel Matters

##### PUBLIC EMPLOYEE APPOINTMENT

Government Code 54957

Title: \_\_\_\_\_  
*(Specify position to be filled)*

##### PUBLIC EMPLOYMENT

Government Code 54957

Title: \_\_\_\_\_  
*(Specify position to be filled)*

##### PUBLIC EMPLOYEE PERFORMANCE EVALUATION

Government Code 54957

Title: \_\_\_\_\_  
*(Specify position of employee being evaluated)*

##### PUBLIC EMPLOYEE DISCIPLINE/DISSMISSAL/RELEASE

Government Code 54957

*(No additional information is required. An employee's dismissal or nonrenewal shall not be reported until the employee has first exhausted any right to a hearing or other administrative remedy.)*

##### SPECIFIC COMPLAINT OR CHARGE AGAINST EMPLOYEE

Government Code 54957

*(No additional information is required.)*

EMPLOYEE APPLICATION FOR EARLY WITHDRAWAL OF FUNDS IN DEFERRED  
COMPENSATION PLAN

Government Code 54957.10

*(No additional information is required.)*

**Negotiations/Collective Bargaining**

CONFERENCE WITH LABOR NEGOTIATORS

Government Code 54957.6

District-designated representatives:

\_\_\_\_\_  
*(Specify names of representatives attending the closed session. If circumstances necessitate the absence of a specified designated representative, an agent or designee may participate in place of the absent representative as long as the name of the agent or designee is announced at an open session held prior to the closed session.)*

Employee organization:

\_\_\_\_\_  
*(Specify name of employee organization with which negotiations are being held.)*

or

Unrepresented employee:

\_\_\_\_\_  
*(Specify position of unrepresented employee who is the subject of the negotiations.)*

**Matters Related to Students**

STUDENT SUSPENSION/OTHER DISCIPLINARY ACTION

Education Code 35146

Student identification number:

\_\_\_\_\_  
*(It is recommended that the student's name not be listed. The district may use other means to identify the student for record-keeping purposes.)*

STUDENT EXPULSION

Education Code 48912

Student identification number:

\_\_\_\_\_  
*(It is recommended that the student's name not be listed. The district may use other means to identify the student for record-keeping purposes.)*

**STUDENT GRADE CHANGE APPEAL**

Education Code 49070

Student identification number: \_\_\_\_\_

*(It is recommended that the student's name not be listed. The district may use other means to identify the student for record-keeping purposes.)*

**CONFIDENTIAL STUDENT MATTER**

Action under consideration: \_\_\_\_\_

*(If the Board is considering a confidential student matter other than those listed above, specify type of action.)*

Student identification number: \_\_\_\_\_

*(It is recommended that the student's name not be listed. The district may use other means to identify the student for record-keeping purposes.)*

**Security Matters****THREAT TO PUBLIC SERVICES OR FACILITIES**

Government Code 54957

Consultation with: \_\_\_\_\_

*(Specify name of law enforcement agency and title of officer, or name of applicable agency representative and title, with whom the Board will consult.)*

**DEVELOPMENT/APPROVAL OF TACTICAL RESPONSE PLAN**

Education Code 32281

Consultation with: \_\_\_\_\_

*(Specify name of law enforcement agency and title of officer, or name of applicable agency representative and title, with whom the Board will consult.)*

**Real Property Negotiations****CONFERENCE WITH REAL PROPERTY NEGOTIATORS**

Government Code 54956.8

Property: \_\_\_\_\_

*(Specify street address or, if no street address, the parcel number or other unique reference of the real property under negotiation.)*

District negotiator: \_\_\_\_\_

*(Specify names of negotiators attending the closed session. If circumstances necessitate the absence of a specified negotiator, an agent or designee may participate in place of the absent negotiator.)*

*negotiator as long as the name of the agent or designee is announced at an open session held prior to the closed session.)*

Negotiating parties: \_\_\_\_\_  
*(Specify name of party, not agent.)*

Under negotiation: \_\_\_\_\_  
*(Specify whether instruction to negotiator will concern price, terms of payment, or both.)*

### **Pending Litigation**

CONFERENCE WITH LEGAL COUNSEL—EXISTING LITIGATION  
 Government Code 54956.9(d)(1)

Name of case: \_\_\_\_\_  
*(Specify by reference to claimant's name, names of parties, or case or claim numbers.)*

or

Case name unspecified, as identification of the case would jeopardize service of process or existing settlement negotiations.

CONFERENCE WITH LEGAL COUNSEL—ANTICIPATED LITIGATION  
 Government Code 54956.9(d)(2) or (3)

Significant exposure to litigation pursuant to Government Code 54956.9(d)(2) or (3). Number of potential cases: \_\_\_\_\_

or

Initiation of litigation pursuant to Government Code 54956.9(d)(4). Number of potential cases: \_\_\_\_\_

If applicable, facts and circumstances: \_\_\_\_\_  
*(The district may be required to provide additional information on the agenda or in an oral statement prior to the closed session pursuant to Government Code 54956.9(e)(2)-(5). These include facts and circumstances, such as an accident, disaster, incident, or transactional occurrence that might result in litigation against the district and that are known to potential plaintiff(s).)*

### **Joint Powers Authority Issues**

LIABILITY CLAIMS FOR INSURANCE-RELATED JOINT POWERS AGENCY  
 Government Code 54956.95

Name of claimant(s): \_\_\_\_\_



*(Specify name, except pursuant to Government Code 54961 when the claimant is a victim or alleged victim of tortious sexual conduct or child abuse unless the identity of the person has been publicly disclosed.)*

Name of agency against which the claim is made: \_\_\_\_\_

CONFERENCE INVOLVING INFORMATION FROM A JOINT POWERS AGENCY WITH DIRECT FINANCIAL OR LIABILITY IMPLICATIONS FOR DISTRICT  
Government Code 54956.96

Name of JPA: \_\_\_\_\_

Discussion will concern:

\_\_\_\_\_  
*(Specify closed session description used by the JPA.)*

Name of district representative on JPA board:

\_\_\_\_\_

Names of agencies or titles of representatives attending the closed session as consultants or other representatives, if applicable: \_\_\_\_\_

\_\_\_\_\_

**Review of Audit from State Auditor's Office**

AUDIT BY CALIFORNIA STATE AUDITOR'S OFFICE  
Government Code 54956.75  
*(No additional information is required.)*

**Review of Assessment Instruments**

REVIEW OF STUDENT ASSESSMENT INSTRUMENT  
Education Code 60617

The Board is reviewing the contents of an assessment instrument approved or adopted for the statewide testing program. Education Code 60617 authorizes a closed session for this purpose in order to maintain the confidentiality of the assessment under review.

SIERRA COUNTY OFFICE OF EDUCATION  
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT  
Exhibit adopted: September 10, 2019



# Sierra County/Sierra-Plumas Joint USD

## Exhibit

Board Bylaws  
E(2) 9321

### CLOSED SESSION

#### REPORTS OF CLOSED SESSION ACTIONS

Note: Pursuant to Government Code 54957.7, whenever the Governing Board holds a closed session, it must reconvene in open session following the closed session to report on its actions, either orally or in writing, and make any disclosures required by Government Code 54957.1. The following Exhibit reflects Government Code 54957.1 and, where the law does not address the reporting of any matter that is an allowable use of closed session, presents sample language that would inform the public of the Board's action without breaching confidentiality. The district may revise the following examples to reflect district practice and should consult with legal counsel as necessary.

Following a closed session during any Governing Board meeting, the Board shall reconvene in open session to present, orally or in writing, a report of any of the following actions taken during the closed session, as applicable:

#### **Personnel Matters**

Title of position: \_\_\_\_\_

Action taken: \_\_\_\_\_  
*(e.g., appointment/employment/evaluation/discipline/dismissal/release)*

Board member votes/abstentions: \_\_\_\_\_

#### **Negotiations/Collective Bargaining**

Approval of final agreement with represented employees

Item approved: \_\_\_\_\_

Other party/parties to the negotiation: \_\_\_\_\_

Board member votes/abstentions: \_\_\_\_\_

#### **Matters Related to Students**

*(Final action must be taken in open session. It is recommended that the student's name not be disclosed.)*

## Security Matters

Action taken: \_\_\_\_\_  
*(e.g., consultation with law enforcement; approval of contract or memorandum of understanding; approval of tactical response plan, without disclosing the details of the plan)*

Board member votes/abstentions: \_\_\_\_\_

## Real Property Negotiations

Action taken: \_\_\_\_\_  
*(Report if Board approves a final agreement concluding real estate negotiations. If final approval rests with the other party, report as soon as the other party has approved the agreement.)*

Substance of the agreement: \_\_\_\_\_

Board member votes/abstentions: \_\_\_\_\_

## Existing Litigation

Action taken related to existing litigation:

\_\_\_\_\_  
*(e.g., approval to legal counsel to defend, appeal or not appeal, or otherwise appear in litigation; or approval to legal counsel of a settlement of pending litigation at any stage prior to or during a judicial or quasi-judicial proceeding. If final approval of settlement rests with the other party, report to any person upon request once the settlement is final.)*

Adverse party/parties, if known: \_\_\_\_\_

Substance of the litigation: \_\_\_\_\_

Board member votes/abstentions: \_\_\_\_\_

## Anticipated Litigation

Action taken: The Board has given approval to legal counsel to initiate or intervene in a lawsuit. The action, defendants, and other details will be disclosed to any person upon request after the lawsuit is commenced, unless doing so would jeopardize the district's ability to serve process on unserved parties or its ability to conclude existing settlement negotiations to its advantage.  
*(The report does not need to initially identify the action, defendants, or other details.)*

Board member votes/abstentions: \_\_\_\_\_

**Joint Powers Agency Issues**

LIABILITY CLAIMS FOR INSURANCE-RELATED JOINT POWERS AGENCY

Name of claimant(s): \_\_\_\_\_

Name of agency against which the claim is made: \_\_\_\_\_

Substance of the claim: \_\_\_\_\_

Monetary settlement agreed upon by the claimant: \_\_\_\_\_

Board member votes/abstentions: \_\_\_\_\_

CONFERENCE INVOLVING INFORMATION FROM A JOINT POWERS AGENCY WITH DIRECT FINANCIAL OR LIABILITY IMPLICATIONS FOR DISTRICT

Name of JPA: \_\_\_\_\_

Action taken: \_\_\_\_\_  
*(Law does not include any specific disclosures to be reported.)*

Board member votes/abstentions: \_\_\_\_\_

**Review of Audit from State Auditor's Office**

Action taken: The Board reviewed the confidential final draft audit report received from the California State Auditor's Office and has prepared a response.  
*(No additional information is required. Unless otherwise exempted by law, after the audit report is subsequently released to the public, any Board discussion of the report must be conducted in open session.)*

**Review of Assessment Instruments**

Action taken: The Board reviewed the contents of a student assessment instrument approved or adopted for the statewide testing system.

SIERRA COUNTY OFFICE OF EDUCATION  
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT  
Exhibit adopted: September 10, 2019



# **Sierra County/Sierra-Plumas Joint USD**

## **Board Bylaw**

### **Closed Session Actions And Reports**

BB 9321.1

#### **Board Bylaws**

No matters other than those announced in open session shall be acted upon during the closed session. (Government Code 54957.7)

(cf. 9321 - Closed Session Purposes and Agendas)

The Board shall reconvene in open session before adjourning and report closed session actions, the votes or abstentions thereon, and other disclosures required by Government Code 54957.1. These disclosures may be made at the location announced in the agenda for the closed session, as long as the public is allowed to be present at that location for the purpose of hearing them.

(Government Code 54957.7)

#### Personnel Matters

The Board shall report any personnel action taken and the votes or abstentions thereon at the public meeting during which the closed session is held. This report shall identify the title of the position. However, the report of a dismissal or nonrenewal of an employment contract shall be deferred until the first public meeting after administrative remedies, if any, have been exhausted.

(Government Code 54957.1)

(cf. 1312.1 - Complaints Concerning District Employees)

(cf. 2140 - Evaluation of the Superintendent)

(cf. 4118 - Suspension/Disciplinary Action)

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

#### Negotiations/Collective Bargaining

Final action on the proposed compensation of one or more unrepresented employees shall not be taken during the closed session. (Government Code 54957.6)

Approval of an agreement concluding closed session labor negotiations with represented employees shall be reported after the agreement is final and has been accepted or ratified by the other party. This report shall identify the item approved and the other party or parties to the negotiation. (Government Code 54957.1)

(cf. 4143/4243 - Negotiations/Consultation)

(cf. 4143.1/4243.1 - Public Notice - Personnel Negotiations)

#### Student Matters

Actions related to student matters shall be taken in open session and shall be a matter of public record. No information shall be released in violation of student privacy rights provided in law. (Education Code 35146, 48918; 20 USC 1232)

In an expulsion action, the student's name shall not be disclosed, but the cause for the expulsion shall be disclosed in open session.

(cf. 5117 - Interdistrict Attendance)

(cf. 5119 - Students Expelled from Other Districts)

(cf. 5125 - Student Records)

(cf. 5125.3 - Challenging Student Records)

(cf. 5144 - Discipline)

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

### Real Estate Negotiations

Approval of an agreement concluding real estate negotiations shall be reported after the agreement is final. If the Board renders the agreement final, it shall report that approval, the votes or abstentions thereon, and the substance of the agreement in open session at the public meeting during which the closed session is held. If final approval rests with the other party, the Superintendent or designee shall disclose the fact of that approval and the substance of the agreement upon inquiry by any person, as soon as the other party or its agent has informed the district of its approval. (Government Code 54957.1)

### Pending Litigation

The Board shall report the following actions related to pending litigation, and the votes or abstentions thereon, at the public meeting during which the closed session is held: (Government Code 54957.1)

1. Approval to legal counsel to defend, appeal or not appeal, or otherwise appear in litigation. This report shall identify the adverse parties, if known, and the substance of the litigation.
2. Approval to legal counsel to initiate or intervene in a lawsuit. This report shall state that directions to initiate or intervene in the action have been given and that details will be disclosed to inquiring parties after the lawsuit is commenced unless doing so would jeopardize the district's ability to serve process on unserved parties or its ability to conclude existing settlement negotiations to its advantage.
3. Acceptance of a signed offer from the other party or parties which finalizes the settlement of pending litigation. This report shall state the substance of the agreement.

If approval is given to legal counsel to settle pending litigation and if final approval rests with the other party or with the court, the district shall report the fact of approval, the substance of the agreement and the vote and abstentions thereon to persons who inquire once the settlement is final. (Government Code 54957.1)

### JPA/Self-Insurance Claims

The Board shall report the disposition of joint powers authority or self-insurance claims and the votes or abstentions thereon at the public meeting during which the closed session is held. This report shall include the name of the claimant(s), the name of the agency claimed against, the substance of the claim and the monetary settlement agreed upon by the claimant. (Government Code 54957.1)



(cf. 3320 - Claims and Actions Against the District)  
(cf. 3530 - Risk Management/Insurance)

#### Review of Assessment Instruments

At the public meeting during which the Board holds a closed session to review student assessment instruments, the Board shall confirm that this review was made. Any actions related to the review shall be taken in open session without revealing any proprietary or confidential information and shall be a matter of public record.

(cf. 6162.5 - Student Assessment)

#### Legal Reference:

##### EDUCATION CODE

35145 Public meetings

35146 Closed session (re student matters)

48918 Rules governing expulsion procedures; hearings and notice

49073-49079 Privacy of student records

60617 Meetings of governing board

##### GOVERNMENT CODE

54950-54963 The Ralph M. Brown Act, especially:

54957.1 Closed sessions; public report of action taken

54957.6 Closed sessions; representatives to employee organization(s)

54957.7 Disclosure of items to be discussed

##### UNITED STATES CODE, TITLE 20

1232g Family Educational Rights and Privacy Act

##### CODE OF FEDERAL REGULATIONS, TITLE 34

99.1-99.8 Family Educational Rights and Privacy

##### ATTORNEY GENERAL OPINIONS

80 Ops.Cal.Atty.Gen. 85 (1997)

Kleitman v. Superior Court of Santa Clara County 87 Cal Rptr. 2d (1999)

Bylaw SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT  
adopted: April 10, 2007 Sierraville, California