

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

December 14, 2020
6:00pm Regular Session

There will be a brief recess to the District meeting at approximately 6:05pm to give the Oath of Office to the appointed Trustees.

In accordance with the Governor's Executive Order pertaining to the convening of public meetings in response to the COVID-19 pandemic, the Governing Board of the Sierra-Plumas Joint Unified School District will hold meetings via Zoom Videoconferencing.

Zoom link: <https://us02web.zoom.us/j/81332910084>

Phone dial-in: 669-900-9128

Webinar ID: 813 3291 0084

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 Office of Education, Room 3, 109 Beckwith Road, Loyalton, CA, 96118, and posted with the online agenda at <http://www.sierracountyofficeofeducation.org> (Government Code 54957.5).

A. CALL TO ORDER

Please be advised that this meeting will be recorded.

B. ROLL CALL

C. APPROVAL OF AGENDA

D. FLAG SALUTE

E. **RECESS TO THE SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT GOVERNING BOARD MEETING FOR OATH OF OFFICE TO APPOINTED TRUSTEES**

F. RECONVENE

G. ANNUAL ORGANIZATIONAL MEETING—BOARD ORGANIZATION

1. Election of Officers for 2021

The Secretary of the Board/County Superintendent will call for the election of a President. After the election is completed, the Secretary will turn the meeting over to the newly elected President. The President will then call for the election of the Vice President and the Clerk of the Board.

- a. President
- b. Vice President
- c. Clerk of the Board

2. The President will appoint the County Superintendent, James Berardi, as Secretary of the Board and direct the Secretary to inform the appropriate agencies of the Sierra County Office of Education of the newly elected officers.

3. Approval of the Sierra County Board of Education Meeting Calendar for 2021**

H. INFORMATION/DISCUSSION ITEMS

1. Correspondence

- a. Letter from California Department of Education, LCAP Federal Addendum Approved**

2. Superintendent's Report

- a. Adoption of Resolution No. 20-014C, Intent to withdraw from Schools Excess Liability Fund JPA** (see info page accompanying District Resolution No. 20-016D)

- b. Assignment of Patrick Wilson, Downieville Schools, .26 FTE Intervention/Support
 - c. Creation of Foster Youth Services and McKinney-Vento Liaison position
 3. Business Report
 - a. Account Object Summary-Balance from 07/01/2020 to 11/30/2020**
 - b. The Sierra County Office of Education will be closed to the public for winter break from December 21, 2020 through January 1, 2021 (returning January 4)
 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. Three (3) minutes may be allotted to each speaker and a maximum of twenty (20) minutes to each subject matter. (Education Code 35145.5; Bylaw 9322; Government Code 54954.3)

I. CONSENT CALENDAR

1. Approval of minutes for the Regular Board Meeting held November 10, 2020**
2. Approval of Board Report-Checks Dated 11/01/2020 through 11/30/2020**

J. ACTION ITEMS

1. New Business
 - a. Adoption of 2020-2021 First Interim Actuals and Criteria & Standards Report as of October 31, 2020**
 - b. Approval of proposed increase on Classified Salary Schedules per California Minimum Wage Law, Effective January 1, 2021**

BOARD POLICIES, ADMINISTRATIVE REGULATIONS, EXHIBITS, BOARD BYLAWS


- c. 1113—District and School Web Sites
 1. Exhibit, *NEW***
 - d. 3280—Sale or Lease of District-Owned Real Property
 1. Board Policy, *revisions***
 - e. 3530—Risk Management/Insurance
 1. Board Policy, *revisions***
 2. Administrative Regulation, *revisions***
 - f. 6161.1—Selection and Evaluation of Instructional Materials
 1. Board Policy, *revisions***
 2. Administrative Regulation, *revisions***
 3. Exhibit, *revisions***
 - g. 9323.2—Actions by the Board
 1. Exhibit, *revisions***

K. ADVANCED PLANNING

1. Next Regular Board Meetings will be held on January 12, 2021 beginning with Closed Session as needed at 5:00pm and the Regular Board Meetings at 6:00pm.
*****Location to be determined*****
2. Suggested Agenda Items

L. ADJOURN

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



James Berardi, Superintendent
Secretary to the County Board of Education

SIERRA COUNTY BOARD OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
GOVERNING BOARD
MEETING SCHEDULE
YEAR 2021

All regular meetings are held on the second Tuesday of the month
with the exception of *June* and *December*.

JANUARY 12, 2021

FEBRUARY 09, 2021

MARCH 09, 2021

APRIL 13, 2021

MAY 11, 2021

JUNE 22, 2021

JULY 13, 2021

AUGUST 10, 2021

SEPTEMBER 14, 2021

OCTOBER 12, 2021

NOVEMBER 09, 2021

DECEMBER 13, 2021

In accordance with the California Governor's Executive Order pertaining to the convening of public meetings in response to the COVID-19 pandemic, the Sierra County Board of Education and the Governing Board of the Sierra-Plumas Joint Unified School District will hold meetings via Zoom Videoconferencing unless otherwise stated on agendas.

The **Sierra County Board of Education** regular meetings will begin at 6:00 pm.

The **Sierra-Plumas Joint Unified School District Governing Board** regular meetings are scheduled to begin immediately following the meeting of the Sierra County Board of Education.

Closed Session may be held before or after the regular meetings.

Special Meetings and Emergency Meetings will be held via Zoom Videoconferencing unless otherwise decided by the Board President.



**CALIFORNIA DEPARTMENT
OF EDUCATION**

TONY THURMOND
STATE SUPERINTENDENT OF
PUBLIC INSTRUCTION

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

November 17, 2020

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

Dear Superintendent Berardi,

As you are aware, the Local Control and Accountability Plan Federal Addendum (LCAP Federal Addendum) must be completed and submitted to the California Department of Education (CDE) in order to apply for funding from the following Every Student Succeeds Act (ESSA) programs: Title I, Part A; Title I, Part D; Title II, Part A; Title III, Part A; and Title IV, Part A.

I am writing to inform you of the approval of Sierra County Office of Education's LCAP Federal Addendum by the California State Board of Education (SBE) at its September 2020 meeting. Congratulations! Sierra County Office of Education has met the requirements for an approved local educational agency (LEA) Plan as defined in California's approved ESSA State Plan.

Consistent with ESSA Section 1112(a)(5), Sierra County Office of Education must periodically review and revise its LCAP Federal Addendum, as necessary. As such, Sierra County Office of Education is required to update its description for the Title I, Part A, Educator Equity provision to reflect California's new definitions of "ineffective" and "out-of-field" teachers. The updated definitions are available at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>. Revisions to Sierra County Office of Education's LCAP Federal Addendum may be made at the local level, consistent with individual Title program requirements. Revisions to the LCAP Federal Addendum are not submitted to the CDE unless required by an individual Title program office. Revisions required by an individual Title program office should be submitted directly to the Title program office rather than to the CDE's LCAP Federal Addendum submission system.

Additionally, Senate Bill 820 amended California *Education Code* Section 52065(a)(1) to require school districts to post their approved LCAP Federal Addendums prominently on the LEA's homepage, along with the 2020–21 Learning Continuity and Attendance Plan. Please post the approved LCAP Federal Addendum, and any revisions to the LCAP Federal Addendum, on the Sierra County Office of Education's homepage.

James Berardi, Superintendent

November 5, 2020

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If you have any questions regarding this letter, the LCAP Federal Addendum, or the LEA Plan, please contact the Local Agency Systems Support Office by email at LCFF@cde.ca.gov.

Sincerely,

A handwritten signature in black ink, appearing to read 'RM', with a long horizontal flourish extending to the right.

Rachael Maves, Deputy Superintendent
Instruction and Measurement Branch

RM:hb

SIERRA COUNTY OFFICE OF EDUCATION
Resolution No. 20-014C

RESOLUTION APPROVING
WITHDRAWAL FROM MEMBERSHIP IN
SCHOOLS EXCESS LIABILITY FUND
JOINT POWERS AUTHORITY

RECITALS:

1. Sierra County Office of Education (SCOE) is a party to the Schools Excess Liability Fund (SELF) Joint Powers Authority (JPA).
2. The Joint Powers Agreement of SELF provide that a party may terminate participation in a program under the SELF by notifying the Board of SELF in writing by the close of business on December 31, of its intention to do so effective upon the conclusion of the current fiscal year on June 30.
3. The SCOE desires to terminate its participation in the SELF JPA.

NOW, THEREFORE, BE IT RESOLVED:

1. SCOE intends to withdraw from SELF effective July 1, 2021.
2. SCOE shall serve the Tri-County Schools Insurance Group (TCSIG) Chief Financial Officer a copy of this resolution on or before December 15, 2020 and designates TCSIG CFO to retain said resolution and further grants total discretion to TCSIG CFO to serve said resolution on SELF no later than December 30, 2020.

THIS RESOLUTION was duly approved and adopted by the Superintendent of the Sierra County Office of Education on this 14th day of December, 2020.

James Berardi, Superintendent

Balances through November						Fiscal Year 2020/21
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - Gen Fund						
1100	Teachers Salaries	362,817.00	362,817.00	215,443.90	97,935.98	49,437.12
1115	Certificated Extra Duty	1,500.00	1,500.00		100.00	1,400.00
1120	Certificated Substitutes	11,000.00	11,000.00		1,290.00	9,710.00
1200	Certificated Pupil Support Ser	30,561.00	30,561.00	17,827.11	14,225.25	1,491.36-
1300	Certificated Supervisor Admini	193,338.00	193,338.00	108,930.29	77,807.35	6,600.36
1310	Teacher in Charge	10,000.00	10,000.00	7,000.00	3,000.00	.00
	Total for Object 1000	609,216.00	609,216.00	349,201.30	194,358.58	65,656.12
2100	Instructional Aides' Salaries	182,919.00	182,919.00	90,102.14	28,882.45	63,934.41
2115	Classified Extra Duty	1,000.00	1,000.00		407.25	592.75
2120	Classified Substitutes	5,071.00	5,071.00		1,233.71	3,837.29
2200	Classified Support Salaries	38,348.00	38,348.00	21,212.23	8,771.95	8,363.82
2215	Classified Support Extra Duty	1,000.00	1,000.00			1,000.00
2220	Classified Substitute Salaries	1,000.00	1,000.00			1,000.00
2300	Classified Supervisors' Admini	119,910.00	119,910.00	63,955.85	45,710.00	10,244.15
2400	Clerical Technical Office Staf	131,453.00	131,453.00	75,631.71	52,271.04	3,550.25
2420	Clerical Substiture	250.00	250.00			250.00
2900	Other Classified Salaries	18,984.00	18,984.00		1,066.00	17,918.00
	Total for Object 2000	499,935.00	499,935.00	250,901.93	138,342.40	110,690.67
3101	STRS Certificated Positions	168,308.00	168,308.00	56,396.13	30,979.38	80,932.49
3102	STRS Classified Positions	24,778.00	24,778.00	543.90	354.28	23,879.82
3202	PERS Classified Positions	96,296.00	96,296.00	45,584.72	27,551.42	23,159.86
3301	OASDI Certificated Positions	4,347.00	4,347.00		14.88	4,332.12
3302	OASDI Classified Positions	30,015.00	30,015.00	15,162.99	8,339.72	6,512.29
3311	Medicare Certificated Position	8,522.00	8,522.00	4,860.94	2,718.57	942.49
3312	Medicare Classified Positions	7,181.00	7,181.00	3,598.35	1,985.77	1,596.88
3401	Health & Welfare Benefits Cert	120,128.00	120,128.00	72,352.91	36,552.20	11,222.89
3402	Health & Welfare Benefits Clas	112,389.00	112,389.00	54,509.77	37,677.98	20,201.25
3501	SUI Certificated	304.00	304.00	174.58	97.39	32.03
3502	SUI Classified	251.00	251.00	125.37	68.53	57.10
3601	Workers' Compensation Certific	22,479.00	22,479.00	12,720.61	7,114.17	2,644.22
3602	Workers' Compensation Classifi	18,948.00	18,948.00	9,416.33	5,197.23	4,334.44
3901	Golden Handshake	15,000.00	15,000.00			15,000.00
3902	Golden Handshake-Class	15,000.00	15,000.00			15,000.00
	Total for Object 3000	643,946.00	643,946.00	275,446.60	158,651.52	209,847.88
4100	Approved Textbooks Core Curric	1,103.00	1,103.00			1,103.00

Balances through November						Fiscal Year 2020/21
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - Gen Fund (continued)						
4300	Materials and Supplies	46,094.00	46,094.00	4,283.13	4,228.00	37,582.87
4320	Custodial Grounds Supplies	1,500.00	1,500.00	36.21	28.35	1,435.44
4330	Office Supplies	2,500.00	2,500.00	180.00	57.16	2,262.84
4350	Vehicle Upkeep	5,000.00	5,000.00	1,837.95	280.77	2,881.28
4399	Mat & Sup Undesignated Bal	879.00	879.00			879.00
4400	Noncapitalized Equipment	12,020.00	12,020.00			12,020.00
	Total for Object 4000	69,096.00	69,096.00	6,337.29	4,594.28	58,164.43
5100	Subagreements for Services	15,000.00	15,000.00			15,000.00
5200	Travel and Conference	17,079.00	17,079.00	5,211.34	1,318.95	10,548.71
5300	Dues and Membership	16,246.00	16,246.00	1,285.19	14,051.85	908.96
5400	Insurance	11,000.00	17,000.00		14,575.81	2,424.19
5500	Operation Housekeeping Service	14,500.00	14,500.00	3,651.90	1,406.10	9,442.00
5600	Rentals, Leases, Repairs, Nonc	1,850.00	1,850.00	541.80	219.24	1,088.96
5800	Professional Consulting	6,500.00	6,500.00			6,500.00
5801	Legal Services	18,500.00	18,500.00	2,710.00	2,207.50	13,582.50
5803	Legal Publications	500.00	500.00			500.00
5805	Personnel Expense	242.00	242.00	101.00	49.00	92.00
5808	Other Services & Fees	1,500.00	3,500.00	1,250.65	499.35	1,750.00
5810	Contracted Services	411,963.00	403,963.00	222,454.17	119,080.60	62,428.23
5899	SPJUSD to Reimburse			3,858.95	392.59	4,251.54-
5900	Communications	10,500.00	10,500.00	5,411.56	4,562.69	525.75
	Total for Object 5000	525,380.00	525,380.00	246,476.56	158,363.68	120,539.76
6400	Equipment	79,255.00	79,255.00	39,217.22	12,845.79	27,191.99
6500	Equipment Replacement	15,000.00	15,000.00			15,000.00
	Total for Object 6000	94,255.00	94,255.00	39,217.22	12,845.79	42,191.99
7110	County Tuition Inter Dist Agree	25,000.00	25,000.00			25,000.00
7141	Tuition, excess cost etc betwe	24,428.00	24,428.00			24,428.00
7310	Direct Support/Indirect Costs					.00
	Total for Object 7000	49,428.00	49,428.00	.00	.00	49,428.00
	Total for Fund 01 and Expense accounts	2,491,256.00	2,491,256.00	1,167,580.90	667,156.25	656,518.85
Fund 11 - ADULT ED						
1100	Teachers Salaries				2,937.37	2,937.37-
1300	Certificated Supervisor Admini	89,732.00	89,732.00	57,605.38	41,146.70	9,020.08-
	Total for Object 1000	89,732.00	89,732.00	57,605.38	44,084.07	11,957.45-

Balances through November						Fiscal Year 2020/21
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 11 - ADULT ED (continued)						
2100	Instructional Aides' Salaries	5,684.00	5,684.00			5,684.00
2200	Classified Support Salaries	14,210.00	14,210.00			14,210.00
	Total for Object 2000	19,894.00	19,894.00	.00	.00	19,894.00
3101	STRS Certificated Positions	19,692.00	19,692.00	9,303.28	7,119.58	3,269.14
3202	PERS Classified Positions	3,031.00	3,031.00			3,031.00
3302	OASDI Classified Positions	1,233.00	1,233.00			1,233.00
3311	Medicare Certificated Position	1,301.00	1,301.00	835.31	639.23	173.54-
3312	Medicare Classified Positions	288.00	288.00			288.00
3401	Health & Welfare Benefits Cert	12,767.00	12,767.00	7,447.30	5,319.50	.20
3501	SUI Certificated	45.00	45.00	28.77	22.04	5.81-
3502	SUI Classified	10.00	10.00			10.00
3601	Workers' Compensation Certific	3,589.00	3,589.00	2,185.75	1,672.71	269.46-
3602	Workers' Compensation Classifi	795.00	795.00			795.00
	Total for Object 3000	42,751.00	42,751.00	19,800.41	14,773.06	8,177.53
4100	Approved Textbooks Core Curric	5,000.00	3,000.00		5,585.26	2,585.26-
4300	Materials and Supplies	3,000.00	2,000.00		1,744.60	255.40
4320	Custodial Grounds Supplies	1,500.00	1,000.00		495.16	504.84
4330	Office Supplies	1,000.00	500.00	308.29	36.99	154.72
4350	Vehicle Upkeep	150.00	1,650.00	1,184.22		465.78
4400	Noncapitalized Equipment	2,500.00	5,000.00		4,714.03	285.97
	Total for Object 4000	13,150.00	13,150.00	1,492.51	12,576.04	918.55-
5200	Travel and Conference	1,500.00	1,000.00	812.55	145.46	41.99
5203	MILEAGE	1,000.00	250.00			250.00
5300	Dues and Membership	700.00	1,100.00		1,070.00	30.00
5500	Operation Housekeeping Service	1,250.00	4,250.00	3,774.08	225.92	250.00
5600	Rentals, Leases, Repairs, Nonc	2,500.00	2,500.00	1,620.94	346.32	532.74
5801	Legal Services	1,000.00	500.00			500.00
5805	Personnel Expense		200.00	50.00		150.00
5810	Contracted Services	15,000.00	13,500.00	299.80	6,953.00	6,247.20
5900	Communications	5,000.00	3,550.00	788.74	602.04	2,159.22
	Total for Object 5000	27,950.00	26,850.00	7,346.11	9,342.74	10,161.15
6200	Building and Improvement of Bu		8,000.00	7,961.50		38.50
6400	Equipment	7,633.00	733.00		659.15-	1,392.15
	Total for Object 6000	7,633.00	8,733.00	7,961.50	659.15-	1,430.65
7619	Other Authorized Interfund Tra	4,090.00	4,090.00			4,090.00

Balances through November						Fiscal Year 2020/21
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Total for Fund 11 and Expense accounts		205,200.00	205,200.00	94,205.91	80,116.76	30,877.33
Fund 16 - FOREST RES						
7211	Transfers of Pass-through Rev	330,000.00	330,000.00			330,000.00
7619	Other Authorized Interfund Tra	58,250.00	58,250.00			58,250.00
Total for Fund 16, Expense accounts and Object 7000		388,250.00	388,250.00	.00	.00	388,250.00
Total for Org 001 - Sierra County Office of Education		3,084,706.00	3,084,706.00	1,261,786.81	747,273.01	1,075,646.18

MINUTES FOR THE REGULAR MEETING OF THE
SIERRA COUNTY BOARD OF EDUCATION
November 10, 2020

In accordance with the Governor's Executive Order pertaining to the convening of public meetings in response to the COVID-19 pandemic, the Sierra County Board of Education held this meeting via Zoom Videoconferencing for the public.

6:00pm Regular Session

A. CALL TO ORDER

President PATTY HALL called the meeting to order at 6:06pm.

B. ROLL CALL

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

ABSENT: None

C. APPROVAL OF AGENDA

WRIGHT/STANNARD

5/0

D. FLAG SALUTE

E. INFORMATION/DISCUSSION ITEMS

1. Superintendent's Report

a. Update on holding future Board Meetings in-person

BERARDI: Due to the recent cases of COVID reported there's a possible change for Sierra County in the tier system, so we may not be able to go back to in-person meetings with public access and COVID protocols in place as anticipated next month. We will continue getting updates from the County Health Department.

b. Adult Education: Academic and Career Guidance Advisor, job description and salary schedule

BERARDI: The Adult Education program is funded through an Adult Education Consortium, so the funding for this position does not come out of our County Office of Education budget/general fund. This position will help the program and the students all continue to progress and grow.

JACKSON: This position is a requirement as part of our WASC accreditation. This is a part-time position serving the entire county, max 5 hours per week.

c. Professional Services Agreement with Barbara McKurtis for 2020-2021, Hearing Services

BERARDI: Service needed in the absence of a full-time school nurse.

d. Professional Services Agreement with Donita King for 2020-2021, Counseling Services

BERARDI: Donita is serving the Downieville Schools.

e. Professional Services Agreement with Kelli Grock for 2020-2021, Counseling Services

BERARDI: Kelli is serving the Loyalton Schools along with Mary Lowe.

- f. .26 FTE Intervention/Support, Downieville
BERARDI: We lost this extra support for students when Niecea Freeman picked up the extra duty as Lead Teacher, so we are replacing this Intervention/Support for Downieville students.
STANNARD: How does this overlap with the District-Wide Intervention program put in place for this year?
BERARDI: This fills in gaps and is in conjunction with the District-Wide program. Staci Armstrong essentially leads the program evaluating and setting up plans for students, so we also need additional staff who can work with students on a day-to-day basis.
- g. Changing Adult Education Coordinator to Program Specialist on the salary schedule
BERARDI: This is a stand-alone program doing well and growing. Again, this program pays for itself with the funds coming from a grant through the Consortium. The Adult Education Coordinator is building and running a program as well as acting as the Administrator for the Adult Education school and aligns more with being paid as a Program Specialist.

2. Business Report

- a. Account Object Summary-Balance from 07/01/2020 to 10/31/2020

3. Staff Reports

ADULT ED—JACKSON: We currently serve 43 students – same as Plumas County even with their higher population and larger staff than Sierra County. We are being awarded additional grant money over the next three years that will help fund program administration, the new Academic/Career Advisor position, and looking to also get an Administrative Assistant. Lots of ongoing work to expand on new and existing courses and programs.
SELPA—BETHKE: The last 24 hours have been a flurry trying to pivot back to Distance Learning for two weeks while still ensuring we get services to the students that need it.

4. Board Member Reports

WRIGHT: After visiting school sites in both Loyalton and Downieville I wanted to commend staff, students and parents for playing a part in getting the students back into classrooms. Also, my daughter is a graduate of Downieville School and is a teacher in Paradise. She was recently nominated by the Computer-Using Educator's committee to be the representative for Northern California at the state award ceremony. I imagine that teachers involved with Distance Learning can understand and appreciate what that means and the work that goes into that. I just wanted to share a story of a local graduate's recognition and accomplishments.

5. Public Comment

JENNA HOLLAND—The Sierra Schools Foundation would like to donate refillable water bottles for all district students. Can you tell me if the school sites have a way for students to sanitarily fill up their water bottles? If none, can hydration stations be quickly installed, potentially using COVID funding? I heard the district is currently purchasing single-use plastic water bottles for students. A hydration station with refillable water bottles would save the district money long-term, reduce waste and ensure our students are healthy and hydrated. Thank you!

F. CONSENT CALENDAR

1. Approval of minutes for the Regular Board Meeting held October 13, 2020
2. Approval of Board Report-Checks Dated 10/01/2020 through 10/31/2020

WRIGHT/STANNARD

5/0

G. ACTION ITEMS

1. Old Business

- a. Adoption of Resolution No. 20-013C, Sufficiency of Textbooks or Instructional Materials

MOORE/STANNARD

ROLL CALL VOTE:

HALL – AYE

STANNARD – AYE

WRIGHT – AYE

MOORE – AYE

GANT – AYE

5/0

2. New Business

- a. Per Board Policy 6200, approval of Adult Education courses to be added

MOORE/WRIGHT

5/0

BOARD POLICIES, ADMINISTRATIVE REGULATIONS, EXHIBITS, BOARD BYLAWS

b. 5141.22—Infectious Disease

1. Board Policy, *revisions*

2. Administrative Regulation, *NEW*

GANT/STANNARD

GANT revised motion to change paragraph on page 2 of BOARD POLICY to read “...the district may take action, with parental input, that the health officer recommends to control the spread of the disease...” Second by MOORE.

5/0

c. 5145.3—Nondiscrimination/Harassment

1. Administrative Regulation, *revisions*

d. 5145.6—Parental Notifications

1. Board Policy, *revisions*

2. Exhibit, *revisions*

e. 5145.7—Sexual Harassment

1. Board Policy, *revisions*

2. Administrative Regulation, *revisions*

f. 5145.71—Title IX Sexual Harassment Complaint Procedures

1. Administrative Regulation, *NEW*

2. Exhibit, *NEW*

WRIGHT motioned to approve items c-f as presented. Second by STANNARD.

4/0, 1 abstention (GANT) for item c

5/0, for items d, e and f

H. ADVANCED PLANNING

1. Next Regular Board Meetings will be held on December 14, 2020 beginning with Closed Session as needed at 5:00pm and the Regular Board Meetings at 6:00pm.
Location to be determined

2. Suggested Agenda Items
-Report on Sierraville School Site (District)

- I. ADJOURN at 7:05pm
WRIGHT/GANT
5/0

Allen Wright, Clerk

James Berardi, Superintendent
Secretary to the County Board of Education

Checks Dated 11/01/2020 through 11/30/2020

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00015772	11/09/2020	AT&T	11-5900	PHONE		80.64
00015773	11/09/2020	CIT	01-5900	PHONE SYSTEM/MAINTENANCE		773.08
00015774	11/09/2020	KATIE CAMPBELL	01-4300	LIFE SKILLS SUPPLIES		46.37
00015775	11/09/2020	LIBERTY UTILITIES CPEC	01-5500	ELECTRICAL SERVICE	124.61	
			11-5500	ELECTRICAL SERVICE	58.32	182.93
00015776	11/09/2020	MARY LOWE	01-5810	COUNSELING SERVICES		1,964.60
00015777	11/09/2020	LESLIE MARSDEN, MOT, OTR/L	01-5810	OCCUPATIONAL THERAPY SERVICES		4,217.50
00015778	11/09/2020	OFFICE DEPOT	01-4300	CHECK STOCK		98.65
00015779	11/09/2020	SAVVAS LEARNING COMPANY LLC	11-4100	EMERGENCY CARE BOOKS		5,585.26
00015780	11/09/2020	PLUMAS-SIERRA TELECOMMUNICATIONS	11-5600	BROADBAND SERVICE		109.00
00015781	11/09/2020	PRESENCELEARNING, INC.	01-5810	PRESENCE LEARNING		3,274.33
00015782	11/09/2020	RAY MORGAN COMPANY	01-5600	COPIER MAINT.		5.27
00015783	11/09/2020	SCHOOL SERV OF CALIFORNIA INC.	01-5200	WORKSHOP REGISTRATIONS	61.25	
			01-5899	WORKSHOP REGISTRATIONS	183.75	245.00
00015784	11/09/2020	SIERRA COUNTY OFFICE OF EDUCATION	01-5808	BANK SERVICE FEES		108.58
00015785	11/09/2020	U.S. BANK	01-5899	CABLES	72.90	
			11-4300	TRAINING SUPPLIES	1,596.79	
			11-4320	BREAK ROOM SUPPLIES	395.96	
				MOTION LIGHTS	99.20	
			11-4330	BUSINESS PHONE	36.99	
			11-4400	SUPPLIES FOR STORAGE SHED	205.67	2,407.51
00015786	11/09/2020	VOYAGER	01-4350	FUEL EXPENSE	68.90	
			01-5200	FUEL EXPENSE	99.20	
			01-5899	FUEL EXPENSE	122.42	
			11-5200	FUEL EXPENSE	92.15	382.67
00015787	11/25/2020	AT&T	11-5900	PHONE		89.06
00015788	11/25/2020	CURRENT ELECTRIC & ALARM	11-5810	ALARM SYSTEM		1,259.00
00015789	11/25/2020	JOSTENS	11-4300	DIPLOMA		22.81
00015790	11/25/2020	LES SCHAWB	01-4350	VEHICLE SERVICE	27.03	
			01-5600	VEHICLE SERVICE	13.52	
			01-5899	VEHICLE SERVICE	13.52	54.07
00015791	11/25/2020	MARY LOWE	01-5810	COUNSELING SERVICES		250.80
00015792	11/25/2020	BARBARA MCKURTIS	01-5810	CONTRACTED CONSULTANT AGREEMENT		1,880.00
00015793	11/25/2020	PRESENCELEARNING, INC.	01-5810	PRESENCE LEARNING		9,413.92
00015794	11/25/2020	RAY MORGAN COMPANY	01-5600	COPIER MAINT.	41.73	
			11-5600	COPIER/MAINTENANCE	1.06	42.79
00015795	11/25/2020	TRI COUNTY SCHOOLS INSURANCE GROUP	01-9535	NOV 20 HEALTH INSURANCE	2,272.00	

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

ESCAPE ONLINE

Checks Dated 11/01/2020 through 11/30/2020

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00015795	11/25/2020	TRI COUNTY SCHOOLS INSURANCE GROUP	76-9576	NOV 20 HEALTH INSURANCE	17,334.90	19,606.90
Total Number of Checks					24	52,100.74

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	County School Service Fund	18	25,133.93
11	ADULT EDUCATION	10	9,631.91
76	Payroll Clearing	1	17,334.90
Total Number of Checks		24	52,100.74
Less Unpaid Sales Tax Liability			.00
Net (Check Amount)			52,100.74

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 Office of Education



First Interim Budget 2020/21

December 14, 2020
James Berardi/Superintendent

Sierra County Office of Education
2020-2021 First Interim
Actuals as of October 31, 2020
Presented December 14, 2020

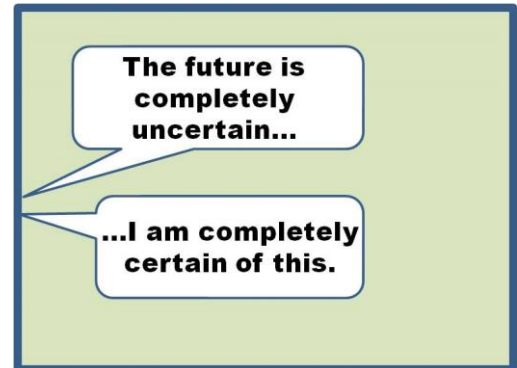


The First Interim budget report is a snapshot in time of the revenue and expenditure forecasts for the current fiscal year as well as a projection of the two subsequent fiscal years. It is a time to adjust the budget based upon the enacted State Budget and subsequent trailer bills, the closing of the prior fiscal year, and other factors that impact revenue and expenditures. The First Interim report covers the period of time from July 1 through October 31 each fiscal year. Keep in mind that a budget and multi-year projection are just that - projections, not forecasts. Projections are expected to change as various factors change, they are not predictions. Projections are the mathematical result of today's decisions based on a given set of assumptions. Forecasts, on the other hand, are predictions of the future; there is a higher implied reliability factor than for projections. Projections will change anytime the underlying factors change.

The Big Picture

The effect of the COVID-19 pandemic has been unprecedented and the U.S. economy has seen dramatic swings in spending. This has been a year to remember, or perhaps forget. The raging Coronavirus, civil unrest and rampant political demagoguery has made finding the truth challenging. The crisis has damaged the nation's industrial production, i.e. mining, manufacturing and utility sectors, the resulting decline poses a host of challenges for the U.S. manufacturing sector which employs nearly 13 million workers, especially those that depend on workers whose jobs cannot be carried out remotely. There are scores of companies working to develop an effective vaccine and as a general rule, developing a vaccine is difficult, since this virus is brand new it's possible the effort will be plagued with setbacks. Once a vaccine is ready for mass distribution the task of convincing individuals to receive it could be challenging especially if possible side effects are serious, we hope that at some point this will be behind us, we just don't know when.

Prior to the pandemic the U.S. economy was doing very well. Unemployment was at a 50 year low and inflation was also below the Fed's target of 2.0%. However, because a significant portion of the U.S. economy was closed, the "real" GDP growth fell during the second quarter by an astounding 31.40%. These are numbers not seen since the Great Depression. Unemployment spiked to its highest rate since WWII, hitting 14.7% earlier this year. Currently overall spending is returning to a pre-pandemic level but leisure spending is focused more on staying in and not going out. These events have fed into the financial impact at all levels, California has not been exempt and is experiencing a decline in revenues due to lower tax collections from all sectors.



The Federal Government as well as the State of California have made many changes to adapt to the COVID-19 crisis. Funding specific to the needs of the pandemic have been provided along with supplies for PPE. Guidelines for Schools have been adjusted and continue to be changed depending upon the individual county cases. While some funding has been provided it is clear that the costs associated with meeting the new guidelines are far exceeding the funding received. The State of California has implemented deep deferrals and revenue cuts not seen for many years. There is uncertainty as to whether these deferrals and cuts will continue into the next school year or beyond. One thing is certain and that is that this year and possibly the years to follow are going to be filled with challenges.



GENERAL FUND

REVENUE

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

Local Control Funding Formula

LCFF State Revenue increased by **\$66,913** since budget adoption.

Federal Revenue

Federal Revenue increased **\$16,477** since the budget adoption.

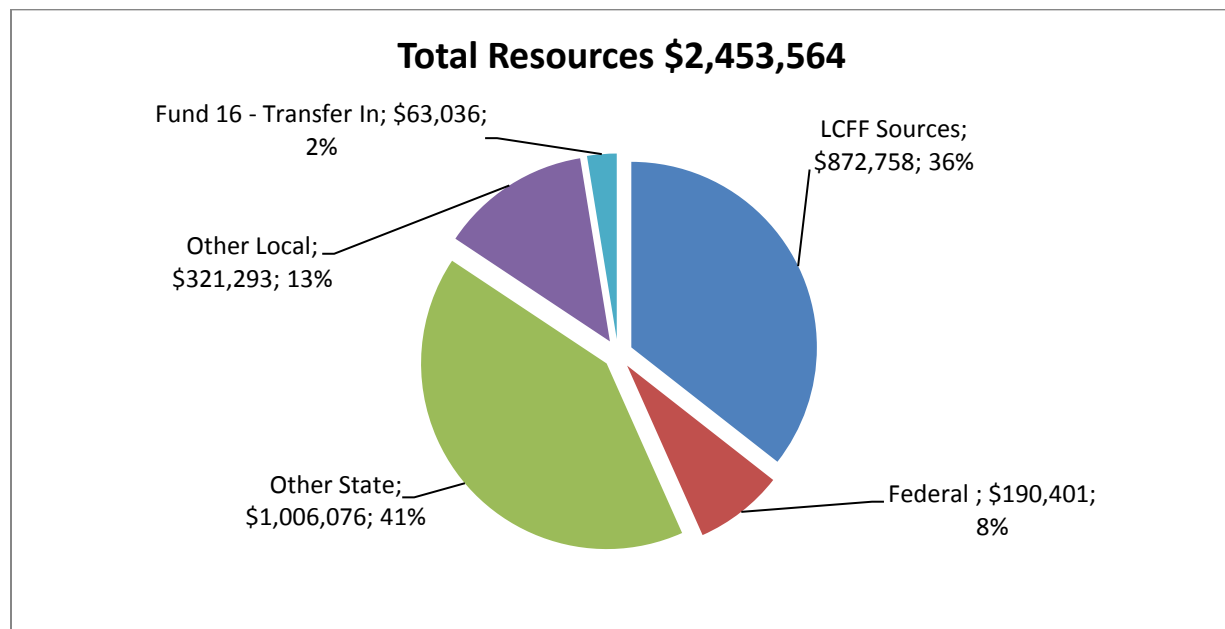
State Revenue

State Revenue increased by **\$218,048** since the budget adoption for the following reason:

<u>Funding Description</u>	<u>Favorable (Unfavorable)</u>
• One Time Mandated Cost increase	\$ -0-
• State Lottery - Unrestricted	(\$ 61)
• State Lottery - Restricted	(\$ 102)
• Special Education	\$ 19,005
• TUPE RS6680/6685 (PY C/O)	\$112,500
• Foster Youth	\$ 52,465
• State LLMF (COVID)	\$ 9,090
• STRS/PERS on Behalf	\$ -0-
• CalOES Grant	<u>\$ 25,151</u>
Net Change	\$218,048

Local Revenue

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

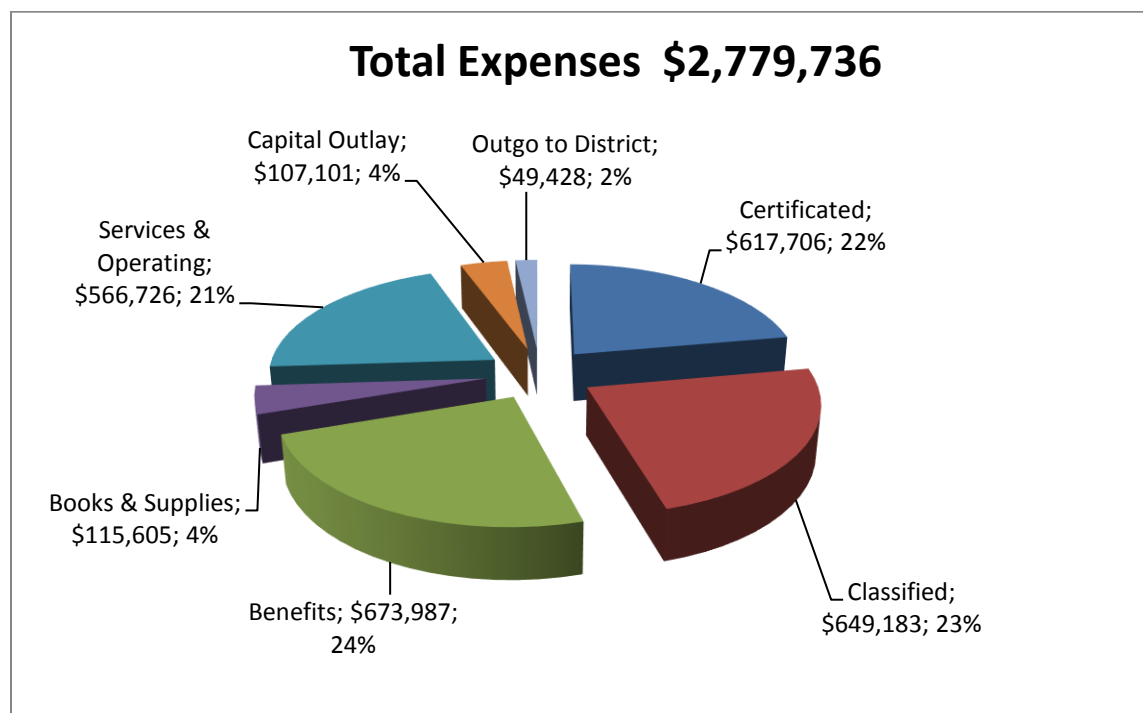


Description	2017-18 Actuals	2018-19 Actuals	2019-2020 Unaudited Actuals	2020-2021 Adopted Budget	2020-2021 First Interim
LCFF Resources	\$ 854,206	\$ 851,039	1,004,442	805,845	\$872,758
Federal	194,130	158,912	153,833	173,924	190,401
Other State	660,753	634,134	789,338	788,028	1,006,076
Other Local	370,430	486,100	451,949	321,293	321,293
Total	\$2,079,519	\$2,130,185	\$2,399,562	\$2,089,090	\$2,390,528

EXPENDITURES

General Fund Expenditures

Expenditures increased by \$288,517 (General Fund, Unrestricted/Restricted, Page 1) from the Board Approved Adopted Budget.



Expenditures Comparison

Description	2017-18 Actuals	2018-19 Actuals	2019-2020 Unaudited Actuals	2020-2021 Adopted Budget	2020-2021 First Interim
Certificated	\$ 560,268	\$ 675,798	\$ 563,831	\$ 609,216	\$ 617,706
Classified	398,276	401,509	400,060	499,935	649,183
Benefits	494,494	553,278	511,330	643,801	673,987
Books & Supplies	25,289	35,460	33,156	69,204	115,605
Services & Operating	506,018	519,917	462,156	525,380	566,726
Capital Outlay	10,916	291,968	83,784	94,255	107,101
Other Outgo	34,249	47,204	19,958	49,428	49,428
Total	\$2,029,510	\$2,525,134	\$2,074,275	2,491,219	2,779,736

Net Increase (Decrease) in Fund Balance

Fiscal Year	Amount
2016-17 actuals	36,578
2017-18 actuals	115,142
2018-19 actuals	(336,375)
2019-20 unaudited actuals	386,644
2020-21 projected	(326,172)

Projected Ending Fund Balance

2016-17	\$2,698,358 actuals
2017-18	\$2,846,059 actuals
2018-19	\$2,509,684 actuals
2019-20	\$2,896,329 unaudited actuals
2020-21	\$2,570,157 projected

Personnel	FTE	
Certificated	5.40	} 19.09 FTE
Superintendent	.15	
Administrative	2.60	
Classified	7.94	
Confidential	3.00	

Direct Services Contracted to provide special education services

Speech
Occupational Therapy
Adapted P.E.
Public Nurse

Comments

1. No COLA for 2020/21.
2. No salary increases in addition to step and column for employees projected in the current or subsequent 2 years.
3. Certificated health and welfare (H/W) soft cap selected plan employee range (14,398.50 to 19,534.50); Certificated employees hired effective 2017/18 hard capped at \$17,536; all other employees H/W is capped at \$17,536. H/W cost is \$213,780.
4. PERS rate increase from 19.721% to 22.8%, for a projected annual cost of \$125,607.
5. STRS rate increase from 17.10% to 18.40%.for a projected annual cost of \$194,097.
6. Reimburse Sierra-Plumas JUSD to provide foster youth, business, curriculum, and technology services.
7. Forest Reserve Revenue budget is \$52,121. Funding has not been approved beyond 2020/21.
8. Positive Certification
9. Projected ending fund balance: \$2,570,157

Gen Fund Budget Comparison Worksheet

		Unrestricted				Restricted				Total						
Year:		20/21	20/21	Pos (Neg)	%	20/21	20/21	Pos (Neg)	%	20/21	20/21	Pos (Neg)	%			
Period:		Adopted	First Interim	Difference	Change	Adopted	First Interim	Difference	Change	Adopted	First Interim	Difference	Change			
		Budget				Budget				Budget						
Revenues																
	LCFF Revenues	8010-8099	805,845	872,758	66,913	8.30%	-	-	-	-	-	805,845	872,758	66,913	8.30%	
	Federal Revenues	8100-8299	-	-	-	-	173,924	190,401	16,477	9.47%	-	173,924	190,401	16,477	9.47%	
	State Revenues	8300-8599	3,994	3,933	(61)	-1.53%	784,034	1,002,143	218,109	27.82%	3	788,028	1,006,076	218,048	27.67%	
	Local Revenues	8600-8799	316,793	316,793	-	0.00%	4,500	4,500	-	0.00%	-	321,293	321,293	-	0.00%	
	Total Revenues		1,126,632	1,193,484	66,852	5.93%	962,458	1,197,044	234,586	24.37%		2,089,090	2,390,528	301,438	14.43%	
Expenditures																
	Certificated Salaries	1000-1999	272,094	272,797	703	0.26%	337,122	344,909	7,787	2.31%		609,216	617,706	8,490	1.39%	
	Classified Salaries	2000-2999	263,995	282,227	18,232	6.91%	235,940	366,956	131,016	55.53%	4	499,935	649,183	149,248	29.85%	
	Benefits & Taxes	3000-3999	311,600	337,094	25,494	8.18%	332,201	336,893	4,692	1.41%		643,801	673,987	30,186	4.69%	
	Materials & Supplies	4000-4999	30,125	41,354	11,229	37.27%	1	39,079	74,251	35,172	90.00%	5	69,204	115,605	46,401	67.05%
	Operating Expenditures	5000-5999	319,063	330,063	11,000	3.45%	206,317	236,663	30,346	14.71%	6	525,380	566,726	41,346	7.87%	
	Capital Outlay	6000-6599	35,000	47,846	12,846	36.70%	2	59,255	59,255	-	0.00%	-	94,255	107,101	12,846	13.63%
	Other Outgo	7xxx's	24,428	24,428	-	0.00%	25,000	25,000	-	0.00%	-	49,428	49,428	-	0.00%	
	Other Outgo	7300-7399	(16,810)	(17,452)	(642)	3.82%	16,810	17,452	642	3.82%		-	-	-	-	
	Total Expenditures		1,239,495	1,318,357	78,862	6.36%	1,251,724	1,461,379	209,655	16.75%		2,491,219	2,779,736	288,517	11.58%	
	Rev less Exp		(112,863)	(124,873)	(12,010)	10.64%	(289,266)	(264,335)	24,931	-8.62%		(402,129)	(389,208)	12,921	-3.21%	
Other Sources/Uses																
	Transfers In	8910-8979	62,340	63,036	696	1.12%	-	-	-	-	-	62,340	63,036	696	1.12%	
	Contributions	8980-8999	(289,266)	(248,979)	40,287	-13.93%	289,266	248,979	(40,287)	-13.93%		-	-	-	-	
	Transfers Out	7610-7699	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total Other Sources		(226,926)	(185,943)	40,983	-18.06%	289,266	248,979	(40,287)	-13.93%		62,340	63,036	696	1.12%	
	Change in Fund Bal		(339,789)	(310,816)	28,973	-8.53%	-	(15,356)	(15,356)			(339,789)	(326,172)	13,617	-4.01%	
	Beg Fund Bal		2,273,770	2,880,973	607,203	26.70%	-	15,356	15,356			2,273,770	2,896,329	622,559	27.38%	
	Adjustments		-	-	-	-	-	-	-	-	-	-	-	-	-	
	Adj Beg Fund Bal		2,273,770	2,880,973	607,203	26.70%	-	15,356	15,356			2,273,770	2,896,329	622,559	27.38%	
	End Fund Bal		1,933,981	2,570,157	636,176	32.89%	-	-	-			1,933,981	2,570,157	636,176	32.89%	
	Non Spendable		500	500	-	-	-	-	-	-	-	500	500	-	-	
	Restricted		-	-	-	-	-	-	-	-	-	-	-	-	-	
	Committed		-	-	-	-	-	-	-	-	-	-	-	-	-	
	OPEB		92,485	92,485	-	-	-	-	-	-	92,485	92,485	-	-		
	Assigned		-	-	-	-	-	-	-	-	-	-	-	-	-	
	Deferred Maintenance		50,000	50,000	-	-	-	-	-	-	50,000	50,000	-	-		
	REU		250,000	278,000	28,000	-	-	-	-	-	250,000	278,000	28,000	-		
	Unassigned		1,540,996	2,149,172	608,176	39.47%	-	-	-			1,540,996	2,149,172	608,176	39.47%	

REU is: 10.0% 10.0%

Sierra County Office of Education
2020/21 First Interim Budget

1	Unrestricted Lottery expenditures increased approx \$11k to balance prior year carryover
2	Unrestricted CCFAC Grant award received for new equipment purchase approx \$13k.
3	Restricted SpEd revenue increased approx \$19k, TUPE RS6680 increased prior year carryover approx \$75k, TUPE RS6685 increased prior year carryover approx \$37k, Foster Youth Services Program increased approx \$53k due to prior year carryover, State LLMF increased approx \$9k, CalOES grant increased approx \$25k.
4	Restricted classified staffing increased approx \$5k for COVID relief, SpEd increased approx \$5k, TUPE increased (6680/6685) approx \$75k, Foster Youth Svcs approx \$46k.
5	Restricted Materials & Supplies increased approx \$11k for COVID relief, Restricted Lottery increased approx \$3k, SpEd increased approx \$1k, Foster Youth increased approx \$2k, CalOES grant increased approx \$18k.
6	Restricted Operating Expenditures increased approx \$24k for SpEd, SRSA reduced approx <\$1k>, TUPE (6680/6685) increased approx \$13k, CalOES grant increased approx 7K, FNL increased approx \$7k for prior year carryover.
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Multi Year Projection

		2020/21 <i>Budget</i>			2021/22 <i>MYP</i>			2022/23 <i>MYP</i>		
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
		A	B	C	D	E	F	G	H	I
Revenues										
LCFF Revenues	8010-8099	872,758	-	872,758	875,758	-	875,758	875,758	-	875,758
Federal Revenues	8100-8299	-	190,401	190,401	-	178,121	178,121	-	178,121	178,121
State Revenues	8300-8599	3,933	1,002,143	1,006,076	3,933	967,902	971,835	3,933	967,902	971,835
Local Revenues	8600-8799	316,793	4,500	321,293	316,793	4,500	321,293	316,793	4,500	321,293
Transfers In	8910-8979	63,036	-	63,036	16,780	-	16,780	16,780	-	16,780
Contributions	8980-8999	(248,979)	248,979	-	(247,729)	247,729	-	(272,644)	272,644	-
Total Revenues		1,007,541	1,446,023	2,453,564	965,535	1,398,252	2,363,787	940,620	1,423,167	2,363,787
Expenditures										
Certificated Salaries	1000-1999	272,797	344,909	617,706	277,587	349,889	627,476	281,572	355,629	637,201
Classified Salaries	2000-2999	282,227	366,956	649,183	290,305	377,451	667,756	297,393	388,546	685,939
Benefits & Taxes	3000-3999	337,094	336,893	673,987	346,414	349,124	695,538	353,169	357,204	710,373
Materials & Supplies	4000-4999	41,354	74,251	115,605	41,354	44,673	86,027	41,354	44,673	86,027
Operating Expenditures	5000-5999	330,063	236,663	566,726	330,063	229,663	559,726	330,063	229,663	559,726
Capital Outlay	6000-6599	47,846	59,255	107,101	47,846	5,000	52,846	47,846	5,000	52,846
Other Outgo	7xxx's	24,428	25,000	49,428	24,428	25,000	49,428	24,428	25,000	49,428
Other Outgo	7300-7399	(17,452)	17,452	-	(17,452)	17,452	-	(17,452)	17,452	-
Transfers Out	7600-7629	-	-	-	-	-	-	-	-	-
Total Expenditures		1,318,357	1,461,379	2,779,736	1,340,545	1,398,252	2,738,797	1,358,373	1,423,167	2,781,540
Rev less Exp		(310,816)	(15,356)	(326,172)	(375,010)	-	(375,010)	(417,753)	-	(417,753)
Change in Fund Bal		(310,816)	(15,356)	(326,172)	(375,010)	-	(375,010)	(417,753)	-	(417,753)
Beg Fund Bal		2,880,973	15,356	2,896,329	2,570,157	-	2,570,157	2,195,147	-	2,195,147
Adjustments		-	-	-	-	-	-	-	-	-
Adj Beg Fund Bal		2,880,973	15,356	2,896,329	2,570,157	-	2,570,157	2,195,147	-	2,195,147
End Fund Bal		2,570,157	-	2,570,157	2,195,147	-	2,195,147	1,777,394	-	1,777,394
Non Spendable		500	-	500	500	-	500	500	-	500
Restricted		-	-	-	-	-	-	-	-	-
Comitted										
OPEB		92,485	-	92,485	92,485	-	92,485	92,485	-	92,485
Assigned										
Deferred Maintenance		50,000	-	50,000	100,000	-	100,000	150,000	-	150,000
REU		278,000	-	278,000	278,000	-	278,000	245,000	-	245,000
Unassigned		2,149,172	-	2,149,172	1,916,647	-	1,916,647	1,531,894	-	1,531,894

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2020-21 Original Budget	2020-21 Board Approved Operating Budget	2020-21 Actuals to Date	2020-21 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
08I	Student Activity Special Revenue Fund				
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund	G	G	G	G
12I	Child Development Fund				
13I	Cafeteria Special Revenue Fund				
14I	Deferred Maintenance Fund				
15I	Pupil Transportation Equipment Fund				
16I	Forest Reserve Fund	G	G		G
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund				
25I	Capital Facilities Fund				
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund				
40I	Special Reserve Fund for Capital Outlay Projects				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
76I	Warrant/Pass-Through Fund				
95I	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	805,845.00	805,845.00	458,620.00	872,758.00	66,913.00	8.3%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,994.00	3,994.00	(508.97)	3,933.00	(61.00)	-1.5%
4) Other Local Revenue		8600-8799	316,793.00	316,793.00	140,446.29	316,793.00	0.00	0.0%
5) TOTAL, REVENUES			1,126,632.00	1,126,632.00	598,557.32	1,193,484.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	272,094.00	272,094.00	66,979.48	272,797.00	(703.00)	-0.3%
2) Classified Salaries		2000-2999	263,995.00	263,995.00	80,551.98	282,227.00	(18,232.00)	-6.9%
3) Employee Benefits		3000-3999	311,600.00	311,600.00	77,100.99	337,094.00	(25,494.00)	-8.2%
4) Books and Supplies		4000-4999	30,125.00	30,125.00	298.12	41,354.00	(11,229.00)	-37.3%
5) Services and Other Operating Expenditures		5000-5999	319,063.00	319,063.00	110,515.26	330,063.00	(11,000.00)	-3.4%
6) Capital Outlay		6000-6999	35,000.00	35,000.00	12,845.79	47,846.00	(12,846.00)	-36.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	24,428.00	24,428.00	0.00	24,428.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(16,810.00)	(16,810.00)	(40.67)	(17,452.00)	642.00	-3.8%
9) TOTAL, EXPENDITURES			1,239,495.00	1,239,495.00	348,250.95	1,318,357.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(112,863.00)	(112,863.00)	250,306.37	(124,873.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	62,340.00	62,340.00	0.00	63,036.00	696.00	1.1%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(289,266.00)	(289,266.00)	0.00	(248,979.00)	40,287.00	-13.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			(226,926.00)	(226,926.00)	0.00	(185,943.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(339,789.00)	(339,789.00)	250,306.37	(310,816.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		2,880,973.00	2,880,973.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		2,880,973.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		2,880,973.00		
2) Ending Balance, June 30 (E + F1e)			(339,789.00)	(339,789.00)		2,570,157.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	500.00	500.00		500.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements								
Other Commitments		9760	92,485.00	92,485.00		92,485.00		
OPEB	0000	9760	92,485.00					
OPEB	0000	9760		92,485.00				
OPEB	0000	9760				92,485.00		
d) Assigned								
Other Assignments								
Deferred Maintenance	0000	9780	50,000.00	50,000.00		50,000.00		
Deferred Maintenance	0000	9780	50,000.00					
Deferred Maintenance	0000	9780		50,000.00				
Deferred Maintenance	0000	9780				50,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	250,000.00	250,000.00		278,000.00		
Unassigned/Unappropriated Amount			(732,774.00)	(732,774.00)		2,149,172.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	601,648.00	601,648.00	414,290.00	727,135.00	125,487.00	20.9%
Education Protection Account State Aid - Current Year		8012	136,783.00	136,783.00	44,330.00	78,209.00	(58,574.00)	-42.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	601.00	601.00	0.00	601.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	63,324.00	63,324.00	0.00	63,324.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,809.00	2,809.00	0.00	2,809.00	0.00	0.0%
Prior Years' Taxes		8043	50.00	50.00	0.00	50.00	0.00	0.0%
Supplemental Taxes		8044	630.00	630.00	0.00	630.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			805,845.00	805,845.00	458,620.00	872,758.00	66,913.00	8.3%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			805,845.00	805,845.00	458,620.00	872,758.00	66,913.00	8.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 4204, 5510, 5630							
Other NCLB / Every Student Succeeds Act		8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	869.00	869.00	0.00	869.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,125.00	3,125.00	(508.97)	3,064.00	(61.00)	-2.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	8030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,994.00	3,994.00	(508.97)	3,933.00	(61.00)	-1.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies								
		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications								
		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales								
		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales								
		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals								
		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	30,000.00	30,000.00	15,687.83	30,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees								
		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students								
		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals								
		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services								
		8677	286,389.00	286,389.00	123,000.03	286,389.00	0.00	0.0%
Mitigation/Developer Fees								
		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts								
		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment								
		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources								
		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue								
		8699	404.00	404.00	1,758.43	404.00	0.00	0.0%
Tuition								
		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In								
		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools								
	6500	8791						
From County Offices								
	6500	8792						
From JPAs								
	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools								
	6360	8791						
From County Offices								
	6360	8792						
From JPAs								
	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools								
	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices								
	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs								
	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others								
		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			316,793.00	316,793.00	140,446.29	316,793.00	0.00	0.0%
TOTAL, REVENUES			1,126,632.00	1,126,632.00	598,557.32	1,193,484.00	66,852.00	5.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	130,263.00	130,263.00	21,035.80	130,966.00	(703.00)	-0.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	141,831.00	141,831.00	45,943.68	141,831.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			272,094.00	272,094.00	66,979.48	272,797.00	(703.00)	-0.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	18,665.00	18,665.00	3,051.24	19,673.00	(1,008.00)	-5.4%
Classified Support Salaries		2200	5,815.00	5,815.00	4,348.28	22,157.00	(16,342.00)	-281.0%
Classified Supervisors' and Administrators' Salaries		2300	109,562.00	109,562.00	36,595.00	109,694.00	(132.00)	-0.1%
Clerical, Technical and Office Salaries		2400	129,953.00	129,953.00	36,557.46	130,703.00	(750.00)	-0.6%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			263,995.00	263,995.00	80,551.98	282,227.00	(18,232.00)	-6.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	45,641.00	45,641.00	11,035.65	45,393.00	248.00	0.5%
PERS		3201-3202	55,547.00	55,547.00	17,056.70	57,100.00	(1,553.00)	-2.8%
OASDI/Medicare/Alternative		3301-3302	27,425.00	27,425.00	6,923.34	29,847.00	(2,422.00)	-8.8%
Health and Welfare Benefits		3401-3402	133,017.00	133,017.00	36,559.74	154,011.00	(20,994.00)	-15.8%
Unemployment Insurance		3501-3502	266.00	266.00	73.82	277.00	(11.00)	-4.1%
Workers' Compensation		3601-3602	19,704.00	19,704.00	5,451.74	20,466.00	(762.00)	-3.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			311,600.00	311,600.00	77,100.99	337,094.00	(25,494.00)	-8.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	23,625.00	23,625.00	298.12	30,882.00	(7,257.00)	-30.7%
Noncapitalized Equipment		4400	6,500.00	6,500.00	0.00	10,472.00	(3,972.00)	-61.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			30,125.00	30,125.00	298.12	41,354.00	(11,229.00)	-37.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	11,481.00	11,481.00	0.00	11,481.00	0.00	0.0%
Dues and Memberships		5300	14,437.00	14,437.00	13,028.44	14,437.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	7,000.00	7,000.00	1,058.00	7,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,250.00	1,250.00	171.90	1,250.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	274,895.00	274,895.00	92,607.95	285,895.00	(11,000.00)	-4.0%
Communications		5900	10,000.00	10,000.00	3,648.97	10,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			319,063.00	319,063.00	110,515.26	330,063.00	(11,000.00)	-3.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	20,000.00	20,000.00	12,845.79	32,846.00	(12,846.00)	-64.2%
Equipment Replacement		6500	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			35,000.00	35,000.00	12,845.79	47,846.00	(12,846.00)	-36.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments to Districts or Charter Schools		7141	24,428.00	24,428.00	0.00	24,428.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			24,428.00	24,428.00	0.00	24,428.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(16,810.00)	(16,810.00)	(40.67)	(17,452.00)	642.00	-3.8%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(16,810.00)	(16,810.00)	(40.67)	(17,452.00)	642.00	-3.8%
TOTAL, EXPENDITURES			1,239,495.00	1,239,495.00	348,250.95	1,318,357.00	(78,862.00)	-6.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	62,340.00	62,340.00	0.00	63,036.00	696.00	1.1%
(a) TOTAL, INTERFUND TRANSFERS IN			62,340.00	62,340.00	0.00	63,036.00	696.00	1.1%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(289,266.00)	(289,266.00)	0.00	(248,979.00)	40,287.00	-13.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(289,266.00)	(289,266.00)	0.00	(248,979.00)	40,287.00	-13.9%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(226,926.00)	(226,926.00)	0.00	(185,943.00)	40,983.00	-18.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	173,924.00	173,924.00	12,280.00	190,401.00	16,477.00	9.5%
3) Other State Revenue		8300-8599	784,034.00	784,034.00	38,053.98	1,002,143.00	218,109.00	27.8%
4) Other Local Revenue		8600-8799	4,500.00	4,500.00	(272.52)	4,500.00	0.00	0.0%
5) TOTAL, REVENUES			962,458.00	962,458.00	50,061.46	1,197,044.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	337,122.00	337,122.00	75,151.60	344,909.00	(7,787.00)	-2.3%
2) Classified Salaries		2000-2999	235,940.00	235,940.00	23,049.96	366,956.00	(131,016.00)	-55.5%
3) Employee Benefits		3000-3999	332,201.00	332,201.00	42,166.64	336,893.00	(4,692.00)	-1.4%
4) Books and Supplies		4000-4999	39,079.00	39,079.00	4,055.21	74,251.00	(35,172.00)	-90.0%
5) Services and Other Operating Expenditures		5000-5999	206,317.00	206,317.00	30,080.27	236,663.00	(30,346.00)	-14.7%
6) Capital Outlay		6000-6999	59,255.00	59,255.00	0.00	59,255.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	16,810.00	16,810.00	40.67	17,452.00	(642.00)	-3.8%
9) TOTAL, EXPENDITURES			1,251,724.00	1,251,724.00	174,544.35	1,461,379.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(289,266.00)	(289,266.00)	(124,482.89)	(264,335.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	289,266.00	289,266.00	0.00	248,979.00	(40,287.00)	-13.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			289,266.00	289,266.00	0.00	248,979.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(124,482.89)	(15,356.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		15,356.00	15,356.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		15,356.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		15,356.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools In Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	109,804.00	109,804.00	0.00	109,804.00	0.00	0.0%
Special Education Discretionary Grants		8182	25,779.00	25,779.00	0.00	25,779.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	-0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 4204, 5510, 5630							
Other NCLB / Every Student Succeeds Act	5630	8290	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	28,341.00	28,341.00	12,280.00	44,818.00	16,477.00	58.1%
TOTAL, FEDERAL REVENUE			173,924.00	173,924.00	12,280.00	190,401.00	16,477.00	9.5%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	478,920.00	478,920.00	0.00	495,909.00	16,989.00	3.5%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materi		8560	1,103.00	1,103.00	(2.02)	1,001.00	(102.00)	-9.2%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	75,000.00	75,000.00	0.00	187,500.00	112,500.00	150.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	229,011.00	229,011.00	38,056.00	317,733.00	88,722.00	38.7%
TOTAL, OTHER STATE REVENUE			784,034.00	784,034.00	38,053.98	1,002,143.00	218,109.00	27.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(272.52)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,500.00	4,500.00	0.00	4,500.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,500.00	4,500.00	(272.52)	4,500.00	0.00	0.0%
TOTAL, REVENUES			962,458.00	962,458.00	50,061.46	1,197,044.00	234,586.00	24.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	245,054.00	245,054.00	46,662.48	252,841.00	(7,787.00)	-3.2%
Certificated Pupil Support Salaries		1200	30,561.00	30,561.00	10,186.92	30,561.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	61,507.00	61,507.00	18,302.20	61,507.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			337,122.00	337,122.00	75,151.60	344,909.00	(7,787.00)	-2.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	170,325.00	170,325.00	15,995.74	176,456.00	(6,131.00)	-3.6%
Classified Support Salaries		2200	34,533.00	34,533.00	1,283.32	81,042.00	(46,509.00)	-134.7%
Classified Supervisors' and Administrators' Salaries		2300	10,348.00	10,348.00	0.00	35,348.00	(25,000.00)	-241.6%
Clerical, Technical and Office Salaries		2400	1,750.00	1,750.00	4,977.90	6,750.00	(5,000.00)	-285.7%
Other Classified Salaries		2900	18,984.00	18,984.00	793.00	67,360.00	(48,376.00)	-254.8%
TOTAL, CLASSIFIED SALARIES			235,940.00	235,940.00	23,049.96	366,956.00	(131,016.00)	-55.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	147,445.00	147,445.00	12,118.50	148,704.00	(1,259.00)	-0.9%
PERS		3201-3202	40,604.00	40,604.00	4,005.50	68,507.00	(27,903.00)	-68.7%
OASDI/Medicare/Alternative		3301-3302	22,640.00	22,640.00	2,796.34	32,943.00	(10,303.00)	-45.5%
Health and Welfare Benefits		3401-3402	99,500.00	99,500.00	19,547.29	59,769.00	39,731.00	39.9%
Unemployment Insurance		3501-3502	289.00	289.00	48.78	360.00	(71.00)	-24.6%
Workers' Compensation		3601-3602	21,723.00	21,723.00	3,650.23	26,610.00	(4,887.00)	-22.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			332,201.00	332,201.00	42,166.64	336,893.00	(4,692.00)	-1.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,103.00	1,103.00	0.00	3,375.00	(2,272.00)	-206.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	32,456.00	32,456.00	4,055.21	47,205.00	(14,749.00)	-45.4%
Noncapitalized Equipment		4400	5,520.00	5,520.00	0.00	23,671.00	(18,151.00)	-328.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			39,079.00	39,079.00	4,055.21	74,251.00	(35,172.00)	-90.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
Travel and Conferences		5200	5,598.00	5,598.00	1,158.50	12,619.00	(7,021.00)	-125.4%
Dues and Memberships		5300	1,809.00	1,809.00	876.24	1,865.00	(56.00)	-3.1%
Insurance		5400-5450	11,000.00	11,000.00	14,575.81	15,000.00	(4,000.00)	-36.4%
Operations and Housekeeping Services		5500	7,500.00	7,500.00	223.49	7,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	600.00	600.00	(13.18)	600.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	164,310.00	164,310.00	13,118.77	183,579.00	(19,269.00)	-11.7%
Communications		5900	500.00	500.00	140.64	500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			206,317.00	206,317.00	30,080.27	236,663.00	(30,346.00)	-14.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	59,255.00	59,255.00	0.00	59,255.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			59,255.00	59,255.00	0.00	59,255.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	16,810.00	16,810.00	40.67	17,452.00	(642.00)	-3.8%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			16,810.00	16,810.00	40.67	17,452.00	(642.00)	-3.8%
TOTAL, EXPENDITURES			1,251,724.00	1,251,724.00	174,544.35	1,461,379.00	(209,655.00)	-16.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	289,266.00	289,266.00	0.00	248,979.00	(40,287.00)	-13.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			289,266.00	289,266.00	0.00	248,979.00	(40,287.00)	-13.9%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			289,266.00	289,266.00	0.00	248,979.00	40,287.00	-13.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	805,845.00	805,845.00	458,620.00	872,758.00	66,913.00	8.3%
2) Federal Revenue		8100-8299	173,924.00	173,924.00	12,280.00	190,401.00	16,477.00	9.5%
3) Other State Revenue		8300-8599	788,028.00	788,028.00	37,545.01	1,006,076.00	218,048.00	27.7%
4) Other Local Revenue		8600-8799	321,293.00	321,293.00	140,173.77	321,293.00	0.00	0.0%
5) TOTAL, REVENUES			2,089,090.00	2,089,090.00	648,618.78	2,390,528.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	609,216.00	609,216.00	142,131.08	617,706.00	(8,490.00)	-1.4%
2) Classified Salaries		2000-2999	499,935.00	499,935.00	103,601.94	649,183.00	(149,248.00)	-29.9%
3) Employee Benefits		3000-3999	643,801.00	643,801.00	119,267.63	673,987.00	(30,186.00)	-4.7%
4) Books and Supplies		4000-4999	69,204.00	69,204.00	4,353.33	115,605.00	(46,401.00)	-67.0%
5) Services and Other Operating Expenditures		5000-5999	525,380.00	525,380.00	140,595.53	566,726.00	(41,346.00)	-7.9%
6) Capital Outlay		6000-6999	94,255.00	94,255.00	12,845.79	107,101.00	(12,846.00)	-13.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	49,428.00	49,428.00	0.00	49,428.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,491,219.00	2,491,219.00	522,795.30	2,779,736.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(402,129.00)	(402,129.00)	125,823.48	(389,208.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	62,340.00	62,340.00	0.00	63,036.00	696.00	1.1%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			62,340.00	62,340.00	0.00	63,036.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(339,789.00)	(339,789.00)	125,823.48	(328,172.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		2,896,329.00	2,896,329.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		2,896,329.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		2,896,329.00		
2) Ending Balance, June 30 (E + F1e)			(339,789.00)	(339,789.00)		2,570,157.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	500.00	500.00		500.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	92,485.00	92,485.00		92,485.00		
OPEB	0000	9760	92,485.00					
OPEB	0000	9760		92,485.00				
OPEB	0000	9760				92,485.00		
d) Assigned								
Other Assignments		9780	50,000.00	50,000.00		50,000.00		
Deferred Maintenance	0000	9780	50,000.00					
Deferred Maintenance	0000	9780		50,000.00				
Deferred Maintenance	0000	9780				50,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	250,000.00	250,000.00		278,000.00		
Unassigned/Unappropriated Amount		9790	(732,774.00)	(732,774.00)		2,149,172.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	601,648.00	601,648.00	414,290.00	727,135.00	125,487.00	20.9%
Education Protection Account State Aid - Current Year		8012	136,783.00	136,783.00	44,330.00	78,209.00	(58,574.00)	-42.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	601.00	601.00	0.00	601.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	63,324.00	63,324.00	0.00	63,324.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,809.00	2,809.00	0.00	2,809.00	0.00	0.0%
Prior Years' Taxes		8043	50.00	50.00	0.00	50.00	0.00	0.0%
Supplemental Taxes		8044	630.00	630.00	0.00	630.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			805,845.00	805,845.00	458,620.00	872,758.00	66,913.00	8.3%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			805,845.00	805,845.00	458,620.00	872,758.00	66,913.00	8.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	109,804.00	109,804.00	0.00	109,804.00	0.00	0.0%
Special Education Discretionary Grants		8182	25,779.00	25,779.00	0.00	25,779.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 4204, 5510,							
Other NCLB / Every Student Succeeds Act	5830	8290	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	28,341.00	28,341.00	12,280.00	44,818.00	16,477.00	58.1%
TOTAL, FEDERAL REVENUE			173,924.00	173,924.00	12,280.00	190,401.00	16,477.00	9.5%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	478,920.00	478,920.00	0.00	495,909.00	18,989.00	3.5%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	869.00	869.00	0.00	869.00	0.00	0.0%
Lottery - Unrestricted and Instructional Material		8560	4,228.00	4,228.00	(510.99)	4,065.00	(163.00)	-3.9%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		6576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	8387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	75,000.00	75,000.00	0.00	187,500.00	112,500.00	150.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	229,011.00	229,011.00	38,056.00	317,733.00	88,722.00	38.7%
TOTAL, OTHER STATE REVENUE			788,028.00	788,028.00	37,545.01	1,006,076.00	218,048.00	27.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	30,000.00	30,000.00	15,415.31	30,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	286,389.00	286,389.00	123,000.03	286,389.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,904.00	4,904.00	1,758.43	4,904.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			321,293.00	321,293.00	140,173.77	321,293.00	0.00	0.0%
TOTAL, REVENUES			2,089,090.00	2,089,090.00	648,618.78	2,390,528.00	301,438.00	14.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	375,317.00	375,317.00	67,698.28	383,807.00	(8,490.00)	-2.3%
Certificated Pupil Support Salaries		1200	30,561.00	30,561.00	10,186.92	30,561.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	203,338.00	203,338.00	64,245.88	203,338.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			609,216.00	609,216.00	142,131.08	617,706.00	(8,490.00)	-1.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	188,990.00	188,990.00	19,046.98	196,129.00	(7,139.00)	-3.8%
Classified Support Salaries		2200	40,348.00	40,348.00	5,631.60	103,199.00	(62,851.00)	-155.8%
Classified Supervisors' and Administrators' Salaries		2300	119,910.00	119,910.00	36,595.00	145,042.00	(25,132.00)	-21.0%
Clerical, Technical and Office Salaries		2400	131,703.00	131,703.00	41,535.36	137,453.00	(5,750.00)	-4.4%
Other Classified Salaries		2900	18,984.00	18,984.00	793.00	67,360.00	(48,376.00)	-254.8%
TOTAL, CLASSIFIED SALARIES			499,935.00	499,935.00	103,601.94	649,183.00	(149,248.00)	-29.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	193,086.00	193,086.00	23,154.15	194,097.00	(1,011.00)	-0.5%
PERS		3201-3202	96,151.00	96,151.00	21,062.20	125,607.00	(29,456.00)	-30.6%
OASDI/Medicare/Alternative		3301-3302	50,065.00	50,065.00	9,719.68	62,790.00	(12,725.00)	-25.4%
Health and Welfare Benefits		3401-3402	232,517.00	232,517.00	56,107.03	213,780.00	18,737.00	8.1%
Unemployment Insurance		3501-3502	555.00	555.00	122.60	637.00	(82.00)	-14.8%
Workers' Compensation		3601-3602	41,427.00	41,427.00	9,101.97	47,076.00	(5,649.00)	-13.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			643,801.00	643,801.00	119,267.63	673,987.00	(30,186.00)	-4.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,103.00	1,103.00	0.00	3,375.00	(2,272.00)	-206.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	56,081.00	56,081.00	4,353.33	78,087.00	(22,006.00)	-39.2%
Noncapitalized Equipment		4400	12,020.00	12,020.00	0.00	34,143.00	(22,123.00)	-184.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			69,204.00	69,204.00	4,353.33	115,605.00	(46,401.00)	-67.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
Travel and Conferences		5200	17,079.00	17,079.00	1,158.50	24,100.00	(7,021.00)	-41.1%
Dues and Memberships		5300	16,246.00	16,246.00	13,904.68	16,302.00	(56.00)	-0.3%
Insurance		5400-5450	11,000.00	11,000.00	14,575.81	15,000.00	(4,000.00)	-36.4%
Operations and Housekeeping Services		5500	14,500.00	14,500.00	1,281.49	14,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,850.00	1,850.00	158.72	1,850.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	439,205.00	439,205.00	105,726.72	469,474.00	(30,269.00)	-6.9%
Communications		5900	10,500.00	10,500.00	3,789.61	10,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			525,380.00	525,380.00	140,595.53	566,726.00	(41,346.00)	-7.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	79,255.00	79,255.00	12,845.79	92,101.00	(12,846.00)	-16.2%
Equipment Replacement		6500	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			94,255.00	94,255.00	12,845.79	107,101.00	(12,846.00)	-13.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	24,428.00	24,428.00	0.00	24,428.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			49,428.00	49,428.00	0.00	49,428.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,491,219.00	2,491,219.00	522,795.30	2,779,736.00	(288,517.00)	-11.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	62,340.00	62,340.00	0.00	63,036.00	696.00	1.1%
(a) TOTAL, INTERFUND TRANSFERS IN			62,340.00	62,340.00	0.00	63,036.00	696.00	1.1%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			62,340.00	62,340.00	0.00	63,036.00	(696.00)	1.1%

<u>Resource</u>	<u>Description</u>	<u>2020-21 Projected Year Totals</u>
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	31,025.00	31,025.00	New
3) Other State Revenue		8300-8599	5,200.00	5,200.00	0.00	5,200.00	0.00	0.0%
4) Other Local Revenue		8800-8799	200,000.00	200,000.00	38,761.00	229,000.00	29,000.00	14.5%
5) TOTAL REVENUES			205,200.00	205,200.00	38,761.00	265,225.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	89,732.00	89,732.00	31,680.18	140,552.00	(50,820.00)	-56.6%
2) Classified Salaries		2000-2999	19,894.00	19,894.00	0.00	25,578.00	(5,684.00)	-26.6%
3) Employee Benefits		3000-3999	42,751.00	42,751.00	11,049.21	56,343.00	(13,592.00)	-31.8%
4) Books and Supplies		4000-4999	13,150.00	13,150.00	(4,838.71)	41,819.00	(28,669.00)	-218.0%
5) Services and Other Operating Expenditures		5000-5999	27,950.00	27,950.00	(1,407.39)	38,800.00	(10,850.00)	-38.8%
6) Capital Outlay		6000-6999	7,633.00	7,633.00	(8,620.65)	15,624.00	(7,991.00)	-104.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			201,110.00	201,110.00	27,862.64	318,716.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,090.00	4,090.00	10,898.36	(53,491.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4,090.00	4,090.00	0.00	4,786.00	(696.00)	-17.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(4,090.00)	(4,090.00)	0.00	(4,786.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D, (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	10,898.38	(58,277.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		58,277.00	58,277.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1e + F1b)			0.00	0.00		58,277.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		58,277.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	31,025.00	31,025.00	New
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	31,025.00	31,025.00	New
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	5,200.00	5,200.00	0.00	5,200.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,200.00	5,200.00	0.00	5,200.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	200,000.00	200,000.00	38,761.00	229,000.00	29,000.00	14.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			200,000.00	200,000.00	38,761.00	229,000.00	29,000.00	14.5%
TOTAL, REVENUES			205,200.00	205,200.00	38,761.00	285,225.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	1,769.50	41,800.00	(41,800.00)	New
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	89,732.00	89,732.00	29,910.68	98,752.00	(9,020.00)	-10.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			89,732.00	89,732.00	31,660.18	140,552.00	(50,820.00)	-58.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	5,684.00	5,684.00	0.00	11,368.00	(5,684.00)	-100.0%
Classified Support Salaries		2200	14,210.00	14,210.00	0.00	14,210.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			19,894.00	19,894.00	0.00	25,578.00	(5,684.00)	-28.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	19,692.00	19,692.00	5,116.33	27,899.00	(8,207.00)	-41.7%
PERS		3201-3202	3,031.00	3,031.00	0.00	5,295.00	(2,264.00)	-74.7%
OASDI/Medicare/Alternative		3301-3302	2,822.00	2,822.00	459.38	3,994.00	(1,172.00)	-41.5%
Health and Welfare Benefits		3401-3402	12,767.00	12,767.00	4,255.60	12,767.00	0.00	0.0%
Unemployment Insurance		3501-3502	55.00	55.00	15.84	83.00	(28.00)	-50.9%
Workers' Compensation		3601-3602	4,384.00	4,384.00	1,202.06	6,305.00	(1,921.00)	-43.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			42,751.00	42,751.00	11,049.21	56,343.00	(13,592.00)	-31.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	5,000.00	5,000.00	(5,654.40)	6,500.00	(1,500.00)	-30.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	5,650.00	5,650.00	(3,486.99)	30,119.00	(24,469.00)	-433.1%
Noncapitalized Equipment		4400	2,500.00	2,500.00	4,302.68	5,200.00	(2,700.00)	-108.0%
TOTAL, BOOKS AND SUPPLIES			13,150.00	13,150.00	(4,838.71)	41,819.00	(28,689.00)	-218.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,500.00	2,500.00	(876.95)	7,500.00	(5,000.00)	-200.0%
Dues and Memberships		5300	700.00	700.00	1,070.00	1,500.00	(800.00)	-114.3%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,250.00	1,250.00	(3,664.80)	4,200.00	(2,950.00)	-236.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,500.00	2,500.00	(1,494.74)	2,500.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	16,000.00	18,000.00	4,085.20	18,100.00	(2,100.00)	-13.1%
Communications		5900	5,000.00	5,000.00	(526.10)	5,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			27,950.00	27,950.00	(1,407.39)	38,800.00	(10,850.00)	-38.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	(7,961.50)	8,000.00	(8,000.00)	New
Equipment		6400	7,633.00	7,633.00	(659.15)	7,624.00	9.00	0.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,633.00	7,633.00	(8,620.65)	15,624.00	(7,991.00)	-104.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			201,110.00	201,110.00	27,862.84	318,716.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	4,090.00	4,090.00	0.00	4,786.00	(696.00)	-17.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,090.00	4,090.00	0.00	4,786.00	(696.00)	-17.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(4,090.00)	(4,090.00)	0.00	(4,786.00)		

<u>Resource</u>	<u>Description</u>	<u>2020/21 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	388,250.00	388,250.00	0.00	388,250.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			388,250.00	388,250.00	0.00	388,250.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	330,000.00	330,000.00	0.00	330,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			330,000.00	330,000.00	0.00	330,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			58,250.00	58,250.00	0.00	58,250.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	58,250.00	58,250.00	0.00	58,250.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(58,250.00)	(58,250.00)	0.00	(58,250.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9780	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Forest Reserve Funds		8260	58,250.00	58,250.00	0.00	58,250.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	330,000.00	330,000.00	0.00	330,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			388,250.00	388,250.00	0.00	388,250.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8680	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8682	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			388,250.00	388,250.00	0.00	388,250.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	330,000.00	330,000.00	0.00	330,000.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			330,000.00	330,000.00	0.00	330,000.00	0.00	0.0%
TOTAL, EXPENDITURES			330,000.00	330,000.00	0.00	330,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	58,250.00	58,250.00	0.00	58,250.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			58,250.00	58,250.00	0.00	58,250.00	0.00	0.0%

Resource	Description	2020/21 Projected Year Totals
Total, Restricted Balance		0.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (Includes Necessary Small School ADA)	409.30	409.30	409.30	409.30	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	409.30	409.30	409.30	409.30	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	4.64	4.64	4.64	4.64	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.43	0.43	0.43	0.43	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	15.36	15.36	15.36	15.36	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	20.43	20.43	20.43	20.43	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	429.73	429.73	429.73	429.73	0.00	0%
7. Adults In Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0%
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	4.64	4.64	4.64	4.64	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.43	0.43	0.43	0.43	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	15.36	15.36	15.36	15.36	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	20.43	20.43	20.43	20.43	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	20.43	20.43	20.43	20.43	0.00	0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	16.26	16.26	16.26	16.26	0.00	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Object	Ending Balance 1/1/2020	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name): 9110									
A. BEGINNING CASH		2,830,492.56	2,791,811.90	2,788,630.55	2,878,641.03	2,958,820.23	2,984,101.70	2,830,631.70	2,694,260.43
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	73,980.00	73,980.00	177,495.00	133,165.00	133,165.00	133,165.00	80,394.00	
Property Taxes	8020-8079						39,995.00		
Miscellaneous Funds	8080-8099								
Federal Revenue	8100-8299			12,280.00		6,000.00			
Other State Revenue	8300-8599	7.98	8,804.00	22,965.00	5,768.03	1,100.00	13,515.00	25,720.00	9,592.00
Other Local Revenue	8600-8799	6,289.36	2,858.42	6,287.00	118,198.94	1,900.00	26,550.00		115,000.00
Interfund Transfers In	8910-8929					1,100.00	855.00		
All Other Financing Sources	8930-8979								
TOTAL RECEIPTS		80,277.34	85,642.42	219,027.00	257,131.97	143,265.00	214,080.00	106,114.00	124,592.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	21,708.20	18,308.20	51,688.78	50,425.90	52,227.50	52,031.00	57,500.00	58,750.00
Classified Salaries	2000-2999	19,694.11	19,433.65	30,853.44	33,620.74	34,740.46	78,500.00	79,750.00	79,750.00
Employee Benefits	3000-3999	20,106.64	19,345.86	40,868.58	38,946.55	39,383.89	65,250.00	75,250.00	75,250.00
Books and Supplies	4000-4999	(4.47)	208.00	1,420.49	2,729.31	240.95	14,205.00	24,587.00	25,700.00
Services	5000-5999	78,267.32	12,287.01	4,642.49	45,398.71	17,768.15	85,064.00	123,432.00	22,847.00
Capital Outlay	6000-6599			960.26	11,885.53		72,500.00	2,000.00	
Other Outgo	7000-7499							19,960.00	
Interfund Transfers Out	7600-7629								
All Other Financing Uses	7630-7699								
TOTAL DISBURSEMENTS		139,771.80	69,582.72	130,434.04	183,006.74	144,360.95	367,550.00	382,479.00	262,297.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	(600.00)							
Accounts Receivable	9200-9299	(223,558.21)	56,858.13	4,000.00		2,531.35	20,175.00	139,993.73	
Due From Other Funds	9310								
Stores	9320								
Prepaid Expenditures	9330								
Other Current Assets	9340								
Deferred Outflows of Resources	9490								
SUBTOTAL		(224,158.21)	56,858.13	4,000.00	0.00	2,531.35	20,175.00	0.00	139,993.73
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(52,400.47)	36,044.33	23,241.05	(1,417.52)	(3,522.62)	(6,202.42)		
Due To Other Funds	9610								
Current Loans	9640								
Unearned Revenues	9650	(105,921.06)							
Deferred Inflows of Resources	9690								
SUBTOTAL		(158,321.53)	36,044.33	23,241.05	(1,417.52)	(3,522.62)	(6,202.42)	0.00	0.00
<u>Nonoperating</u>									
Suspense Clearing	9910								
TOTAL BALANCE SHEET ITEMS		(65,836.68)	20,813.80	(19,241.05)	1,417.52	6,053.97	26,377.42	0.00	139,993.73
E. NET INCREASE/DECREASE (B - C + D)			(38,680.66)	(3,181.35)	90,010.48	80,179.20	25,281.47	(153,470.00)	(136,371.27)
F. ENDING CASH (A + E)			2,791,811.90	2,788,630.55	2,878,641.03	2,958,820.23	2,984,101.70	2,830,631.70	2,694,260.43
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF									
(Enter Month Name):									
9110									
A. BEGINNING CASH		2,556,555.43	2,360,107.43	2,222,155.43	2,004,205.43				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment								805,344.00	805,344.00
Property Taxes			27,419.00					67,414.00	67,414.00
Miscellaneous Funds								0.00	0.00
Federal Revenue					172,121.00			190,401.00	190,401.00
Other State Revenue		37,580.00	49,319.00		558,222.00	273,482.99		1,006,076.00	1,006,076.00
Other Local Revenue		13,522.00			30,687.28			321,293.00	321,293.00
Interfund Transfers In			43,500.00	15,500.00	2,081.00			63,036.00	63,036.00
All Other Financing Sources								0.00	0.00
TOTAL RECEIPTS		51,102.00	120,238.00	15,500.00	763,111.28	273,482.99	0.00	2,453,564.00	2,453,564.00
C. DISBURSEMENTS									
Certificated Salaries		57,500.00	57,500.00	57,500.00	82,566.42			617,706.00	617,706.00
Classified Salaries		79,750.00	79,750.00	79,750.00	33,590.60			649,183.00	649,183.00
Employee Benefits		75,250.00	75,250.00	75,250.00	73,835.48			673,987.00	673,987.00
Books and Supplies		12,200.00	30,940.00	250.00	3,128.72			115,605.00	115,605.00
Services		22,850.00	14,750.00	20,700.00	118,719.32			566,726.00	566,726.00
Capital Outlay					19,755.21			107,101.00	107,101.00
Other Outgo					29,468.00			49,428.00	49,428.00
Interfund Transfers Out								0.00	0.00
All Other Financing Uses								0.00	0.00
TOTAL DISBURSEMENTS		247,550.00	258,190.00	233,450.00	361,063.75	0.00	0.00	2,779,736.00	2,779,736.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury					600.00			600.00	
Accounts Receivable								223,558.21	
Due From Other Funds								0.00	
Stores								0.00	
Prepaid Expenditures								0.00	
Other Current Assets								0.00	
Deferred Outflows of Resources								0.00	
SUBTOTAL		0.00	0.00	0.00	600.00	0.00	0.00	224,158.21	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable					4,257.65			52,400.47	
Due To Other Funds								0.00	
Current Loans								0.00	
Unearned Revenues					105,921.06			105,921.06	
Deferred Inflows of Resources								0.00	
SUBTOTAL		0.00	0.00	0.00	110,178.71	0.00	0.00	158,321.53	
<u>Nonoperating</u>									
Suspense Clearing								0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	(109,578.71)	0.00	0.00	65,836.68	
E. NET INCREASE/DECREASE (B - C + D)		(196,448.00)	(137,952.00)	(217,950.00)	292,468.82	273,482.99	0.00	(260,335.32)	(326,172.00)
F. ENDING CASH (A + E)		2,360,107.43	2,222,155.43	2,004,205.43	2,296,674.25				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								2,570,157.24	

		Beginning Budget YTD Data	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		9110								
A. BEGINNING CASH			2,296,674.25	2,296,674.25	2,296,674.25	2,296,674.25	2,296,674.25	2,296,674.25	2,296,674.25	2,296,674.25
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			2,296,674.25	2,296,674.25	2,296,674.25	2,296,674.25	2,296,674.25	2,296,674.25	2,296,674.25	2,296,674.25
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	9110								
A. BEGINNING CASH		2,296,674.25	2,296,674.25	2,296,674.25	2,296,674.25				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		2,296,674.25	2,296,674.25	2,296,674.25	2,296,674.25				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								2,296,674.25	

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards pursuant to Education Code sections 33129 and 42130.

Signed: _____ Date: _____
County Superintendent or Designee

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the County Board of Education.

To the State Superintendent of Public Instruction:

This interim report and certification of financial condition are hereby filed by the County Board of Education pursuant to Education Code sections 1240 and 33127.

Meeting Date: December 14, 2020 Signed: _____
County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

- POSITIVE CERTIFICATION**
As County Superintendent of Schools, I certify that based upon current projections this county office will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION**
As County Superintendent of Schools, I certify that based upon current projections this county office may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION**
As County Superintendent of Schools, I certify that based upon current projections this county office will not meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

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

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected ADA for County Operations Grant or county operated programs has not changed for any of the current or two subsequent fiscal years by more than two percent since budget adoption.	X	

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
3	Salaries and Benefits	Projected total salaries and benefits for any of the current or two subsequent fiscal years has not changed by more than five percent since budget adoption.		X
4a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
4b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
5	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	n/a	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
7a	Fund Balance	Projected county school service fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
7b	Cash Balance	Projected county school service fund cash balance will be positive at the end of the current fiscal year.	X	
8	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing county school service fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2019-20) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
		• Management/supervisor/confidential? (Section S8C, Line 1b)		X
S9	Status of Other Funds	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	County Operations Grant ADA	Is County Operations Grant ADA decreasing in both the prior and current fiscal year?	X	
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county office boundaries that are impacting the county office's ADA, either in the prior or current fiscal years?	X	
A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	X	
A8	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Section I - Expenditures	Funds 01, 09, and 62			2020-21 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	2,779,736.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	352,950.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	107,101.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	247,911.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				355,012.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	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)				2,071,774.00

		2020-21 Annual ADA/ Exps. Per ADA
Section II - Expenditures Per ADA		
A. Average Daily Attendance (Form AI, Column D, sum of lines B1d and C9)*		0.00
B. Expenditures per ADA (Line I.E divided by Line II.A)		0.00
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	1,493,763.94	149,376,394.00
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	1,493,763.94	149,376,394.00
B. Required effort (Line A.2 times 90%)	1,344,387.55	134,438,754.60
C. Current year expenditures (Line I.E and Line II.B)	2,071,774.00	0.00
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	134,438,754.60
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Calculation Incomplete	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2022-23 may be reduced by the lower of the two percentages)	0.00%	100.00%

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated Funded ADA has been preloaded. Manual adjustment may be required to reflect estimated Annual ADA.

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

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 179,886.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 1,760,990.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 10.22%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. _____
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)	85,570.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	41,559.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	6,579.94
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)	133,708.94
9. Carry-Forward Adjustment (Part IV, Line F)	8,213.86
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	141,922.80

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,015,819.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	330,201.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	253,048.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	94,112.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	71,357.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	15,995.00
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)	511,163.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	125,000.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	57,803.06
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. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	303,092.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	2,777,590.06

**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 B19) 4.81%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2022-23 see www.cde.ca.gov/fg/ac/lic)

(Line A10 divided by Line B19) 5.11%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>133,708.94</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(44,806.87)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(22,636.58)</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (2.09%) times Part III, Line B19); zero if negative	<u>8,213.86</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (2.09%) times Part III, Line B19) or (the highest rate used to recover costs from any program (2.09%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>8,213.86</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
<p>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.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>8,213.86</u>

Approved indirect cost rate: 2.09%
Highest rate used in any program: 2.09%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3310	238,145.00	2,247.00	0.94%
01	3315	51,649.00	413.00	0.80%
01	3327	4,584.00	94.00	2.05%
01	3345	980.00	20.00	2.04%
01	5630	9,796.00	204.00	2.08%
01	6500	539,318.00	10,152.00	1.88%
01	6512	25,476.00	531.00	2.08%
01	6520	19,591.00	409.00	2.09%
01	6680	83,657.00	767.00	0.92%
01	6685	37,500.00	767.00	2.05%
01	7366	140,900.00	1,848.00	1.31%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A1, Line B5)						
		16.26	0.00%	16.26	0.00%	16.26
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFE/Revenue Limit Sources	8010-8099	872,758.00	0.34%	875,758.00	0.00%	875,758.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	3,933.00	0.00%	3,933.00	0.00%	3,933.00
4. Other Local Revenues	8600-8799	316,793.00	0.00%	316,793.00	0.00%	316,793.00
5. Other Financing Sources						
a. Transfers In	8900-8929	63,036.00	-73.38%	16,780.00	0.00%	16,780.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(248,979.00)	-0.50%	(247,729.00)	10.06%	(272,644.00)
6. Total (Sum lines A1 thru A5c)		1,007,541.00	-4.17%	965,535.00	-2.58%	940,620.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				272,797.00		277,587.00
b. Step & Column Adjustment				4,790.00		3,985.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	272,797.00	1.76%	277,587.00	1.44%	281,572.00
2. Classified Salaries						
a. Base Salaries				282,227.00		290,305.00
b. Step & Column Adjustment				8,078.00		7,088.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	282,227.00	2.86%	290,305.00	2.44%	297,393.00
3. Employee Benefits	3000-3999	337,094.00	2.76%	346,414.00	1.95%	353,169.00
4. Books and Supplies	4000-4999	41,354.00	0.00%	41,354.00	0.00%	41,354.00
5. Services and Other Operating Expenditures	5000-5999	330,063.00	0.00%	330,063.00	0.00%	330,063.00
6. Capital Outlay	6000-6999	47,846.00	0.00%	47,846.00	0.00%	47,846.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	24,428.00	0.00%	24,428.00	0.00%	24,428.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(17,452.00)	0.00%	(17,452.00)	0.00%	(17,452.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		1,318,357.00	1.68%	1,340,545.00	1.33%	1,358,373.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(310,816.00)		(375,010.00)		(417,753.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,880,973.00		2,570,157.00		2,195,147.00
2. Ending Fund Balance (Sum lines C and D1)		2,570,157.00		2,195,147.00		1,777,394.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	500.00		500.00		500.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				0.00
2. Other Commitments	9760	92,485.00		92,485.00		92,485.00
d. Assigned	9780	50,000.00		100,000.00		150,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	278,000.00		278,000.00		278,000.00
2. Unassigned/Unappropriated	9790	2,149,172.00		1,724,162.00		1,256,409.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,570,157.00		2,195,147.00		1,777,394.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	278,000.00		278,000.00		278,000.00
c. Unassigned/Unappropriated	9790	2,149,172.00		1,724,162.00		1,256,409.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		2,427,172.00		2,002,162.00		1,534,409.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A1, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFE/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	
2. Federal Revenues	8100-8299	190,401.00	-6.45%	178,121.00	0.00%	178,121.00
3. Other State Revenues	8300-8599	1,002,143.00	-3.42%	967,902.00	0.00%	967,902.00
4. Other Local Revenues	8600-8799	4,500.00	0.00%	4,500.00	0.00%	4,500.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	248,979.00	-0.50%	247,729.00	10.06%	272,644.00
6. Total (Sum lines A1 thru A5e)		1,446,023.00	-3.30%	1,398,252.00	1.78%	1,423,167.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				344,909.00		349,889.00
b. Step & Column Adjustment				4,980.00		5,740.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	344,909.00	1.44%	349,889.00	1.64%	355,629.00
2. Classified Salaries						
a. Base Salaries				366,956.00		377,451.00
b. Step & Column Adjustment				10,495.00		11,095.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	366,956.00	2.86%	377,451.00	2.94%	388,546.00
3. Employee Benefits	3000-3999	336,893.00	3.63%	349,124.00	2.31%	357,204.00
4. Books and Supplies	4000-4999	74,251.00	-39.84%	44,673.00	0.00%	44,673.00
5. Services and Other Operating Expenditures	5000-5999	236,663.00	-2.96%	229,663.00	0.00%	229,663.00
6. Capital Outlay	6000-6999	59,255.00	-91.56%	5,000.00	0.00%	5,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	25,000.00	0.00%	25,000.00	0.00%	25,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	17,452.00	0.00%	17,452.00	0.00%	17,452.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		1,461,379.00	-4.32%	1,398,252.00	1.78%	1,423,167.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(15,356.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		15,356.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		0.00		0.00		0.00

Description Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES					
1. County School Service Fund					
a. Stabilization Arrangements	9750				
b. Reserve for Economic Uncertainties	9789				
c. Unassigned/Unappropriated Amount	9790				
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)					
2. Special Reserve Fund - Noncapital Outlay (Fund 17)					
a. Stabilization Arrangements	9750				
b. Reserve for Economic Uncertainties	9789				
c. Unassigned/Unappropriated	9790				
3. Total Available Reserves (Sum lines E1a thru E2c)					
F. ASSUMPTIONS					
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
		16.26	0.00%	16.26	0.00%	16.26
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	872,758.00	0.34%	875,758.00	0.00%	875,758.00
2. Federal Revenues	8100-8299	190,401.00	-6.45%	178,121.00	0.00%	178,121.00
3. Other State Revenues	8300-8599	1,006,076.00	-3.40%	971,835.00	0.00%	971,835.00
4. Other Local Revenues	8600-8799	321,293.00	0.00%	321,293.00	0.00%	321,293.00
5. Other Financing Sources						
a. Transfers In	8900-8929	63,036.00	-73.38%	16,780.00	0.00%	16,780.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		2,453,564.00	-3.66%	2,363,787.00	0.00%	2,363,787.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				617,706.00		627,476.00
b. Step & Column Adjustment				9,770.00		9,725.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	617,706.00	1.58%	627,476.00	1.55%	637,201.00
2. Classified Salaries						
a. Base Salaries				649,183.00		667,756.00
b. Step & Column Adjustment				18,573.00		18,183.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	649,183.00	2.86%	667,756.00	2.72%	685,939.00
3. Employee Benefits	3000-3999	673,987.00	3.20%	695,538.00	2.13%	710,373.00
4. Books and Supplies	4000-4999	115,605.00	-25.59%	86,027.00	0.00%	86,027.00
5. Services and Other Operating Expenditures	5000-5999	566,726.00	-1.24%	559,726.00	0.00%	559,726.00
6. Capital Outlay	6000-6999	107,101.00	-50.66%	52,846.00	0.00%	52,846.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	49,428.00	0.00%	49,428.00	0.00%	49,428.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		2,779,736.00	-1.47%	2,738,797.00	1.56%	2,781,540.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(326,172.00)		(375,010.00)		(417,753.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,896,329.00		2,570,157.00		2,195,147.00
2. Ending Fund Balance (Sum lines C and D1)		2,570,157.00		2,195,147.00		1,777,394.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	500.00		500.00		500.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	92,485.00		92,485.00		92,485.00
d. Assigned	9780	50,000.00		100,000.00		150,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	278,000.00		278,000.00		278,000.00
2. Unassigned/Unappropriated	9790	2,149,172.00		1,724,162.00		1,256,409.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,570,157.00		2,195,147.00		1,777,394.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	278,000.00		278,000.00		278,000.00
c. Unassigned/Unappropriated	9790	2,149,172.00		1,724,162.00		1,256,409.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		2,427,172.00		2,002,162.00		1,534,409.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		87.32%		73.10%		55.16%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?						
	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. County Office's Total Expenditures and Other Financing Uses						
Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)						
		2,779,736.00		2,738,797.00		2,781,540.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		2,779,736.00		2,738,797.00		2,781,540.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)						
		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)						
		2,779,736.00		2,738,797.00		2,781,540.00
d. Reserve Standard Percentage Level						
(Refer to Form 01CSI, Criterion 8 for calculation details)						
		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		138,986.80		136,939.85		139,077.00
f. Reserve Standard - By Amount						
(Refer to Form 01CSI, Criterion 8 for calculation details)						
		71,000.00		71,000.00		71,000.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		138,986.80		136,939.85		139,077.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					63,036.00	0.00		
Fund Reconciliation								
088 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
107 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	4,786.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
161 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	58,250.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

First Interim
2020-21 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 6900-6929	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				
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	63,036.00	63,036.00		

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

Deviations from the standards must be explained and may affect the interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Projected County Operations Grant average daily attendance (ADA) has not changed for any of the current fiscal year or two subsequent fiscal years by more than two percent since budget adoption. Projected ADA for county operated programs has not changed for any of the current fiscal year or two subsequent fiscal years by more than two percent since budget adoption.

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

1A. Calculating the County Office's ADA Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise enter data into the first column for all fiscal years. If Form MYP1 exists, County Operations Grant ADA will be extracted for the two subsequent years; otherwise enter this data. First Interim Projected Year Totals data for Current Year are extracted; enter data for the remaining two subsequent years into the second column.

Program / Fiscal Year	Estimated Funded ADA		Percent Change	Status
	Budget Adoption Budget (Form 01CS, Item 1B-2)	First Interim Projected Year Totals (Form AI) (Form MYP1)		
County and Charter School Alternative Education Grant ADA (Form A/AI, Lines B1d and C2d)				
Current Year (2020-21)	0.00	0.00	0.0%	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
District Funded County Program ADA (Form A/AI, Line B2g)				
Current Year (2020-21)	20.43	20.43	0.0%	Met
1st Subsequent Year (2021-22)	20.43	20.43	0.0%	Met
2nd Subsequent Year (2022-23)	20.43	20.43	0.0%	Met
County Operations Grant ADA (Form A/AI, Line B6)				
Current Year (2020-21)	16.26	16.26	0.0%	Met
1st Subsequent Year (2021-22)	16.26	16.26	0.0%	Met
2nd Subsequent Year (2022-23)	16.26	16.26	0.0%	Met
Charter School ADA and Charter School Funded County Program ADA (Form A/AI, Lines C1 and C3f)				
Current Year (2020-21)	0.00	0.00	0.0%	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	Met

1B. Comparison of County Office ADA to the Standard

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

- 1a. STANDARD MET - Projected ADA for County Operations Grant and county operated programs has not changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

2. CRITERION: LCFF Revenue

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

County Office LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 2C)	First Interim Projected Year Totals		
	Current Year (2020-21)	805,845.00		
1st Subsequent Year (2021-22)	806,781.00	872,758.00	8.2%	Not Met
2nd Subsequent Year (2022-23)	807,744.00	872,758.00	8.0%	Not Met

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

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

- 1a. **STANDARD NOT MET** - Projected LCFF revenue has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

Budget Year (2020/2021) and two out years (2021/2022 & 2022/2023) were adjusted to reflect a 0% COLA and do not reflect an additional deficit factor of 7.92% as was used at budget adoption.

3. CRITERION: Salaries and Benefits

STANDARD: Projected total salaries and benefits for any of the current fiscal year or two subsequent fiscal years has not changed by more than five percent since budget adoption.

County Office Salaries and Benefits Standard Percentage Range: -5.0% to +5.0%

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted. If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; otherwise, enter this data.

Fiscal Year	Salaries and Benefits		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01, Objects 1000-3999) (Form 01CS, Item 3B)	Projected Year Totals (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2020-21)	1,752,952.00	1,940,876.00	10.7%	Not Met
1st Subsequent Year (2021-22)	1,793,861.00	1,990,770.00	11.0%	Not Met
2nd Subsequent Year (2022-23)	1,835,075.00	2,033,513.00	10.8%	Not Met

3B. Comparison of County Office Salaries and Benefits to the Standard

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

- 1a. **STANDARD NOT MET** - Projected salary and benefit costs have changed since budget adoption by more than the standard in any of the current fiscal year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

Additional staff were required due to COVID-19 constraints and regulations. Due to the staffing increases on both Certificated and Classified personnel this resulted in salaries and benefits increasing in order to comply with state and local health department regulations.

4. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating) for any of the current fiscal year or two subsequent fiscal years have not changed by more than five percent since budget adoption.

Changes that exceed five percent in any major object category must be explained.

County Office's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
County Office's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

4A. Calculating the County Office's Change by Major Object Category and Comparison to the Explanation Percentage Range

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 4B)	First Interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)				
Current Year (2020-21)	173,924.00	190,401.00	9.5%	Yes
1st Subsequent Year (2021-22)	173,924.00	178,121.00	2.4%	No
2nd Subsequent Year (2022-23)	173,924.00	178,121.00	2.4%	No

Explanation:
(required if Yes)

Budget year has increased due to additional funding for COVID-19 awards. These awards have been removed from both out years as they are not anticipated to continue.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2020-21)	788,028.00	1,006,076.00	27.7%	Yes
1st Subsequent Year (2021-22)	788,028.00	971,835.00	23.3%	Yes
2nd Subsequent Year (2022-23)	788,028.00	971,835.00	23.3%	Yes

Explanation:
(required if Yes)

Budget year has increased due to additional funding for COVID-19 awards. These awards have been removed from both out years as they are not anticipated to continue. The two out years are increased as these projections include anticipated carryover funds.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2020-21)	321,293.00	321,293.00	0.0%	No
1st Subsequent Year (2021-22)	321,293.00	321,293.00	0.0%	No
2nd Subsequent Year (2022-23)	321,293.00	321,293.00	0.0%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2020-21)	69,204.00	115,605.00	67.0%	Yes
1st Subsequent Year (2021-22)	69,204.00	86,027.00	24.3%	Yes
2nd Subsequent Year (2022-23)	69,204.00	86,027.00	24.3%	Yes

Explanation:
(required if Yes)

Budget year has increased due to additional funding for COVID-19 awards. These awards have been removed from both out years as they are not anticipated to continue. The two out years are increased as these projections include anticipated carryover funds.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2020-21)	525,380.00	566,726.00	7.9%	Yes
1st Subsequent Year (2021-22)	525,380.00	559,726.00	6.5%	Yes
2nd Subsequent Year (2022-23)	525,380.00	559,726.00	6.5%	Yes

Explanation:
(required if Yes)

Budget year has increased due to additional funding for COVID-19 awards. These awards have been removed from both out years as they are not anticipated to continue. The two out years are increased as these projections include anticipated carryover funds.

4B. Calculating the County Office's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenues (Section 4A)				
Current Year (2020-21)	1,283,245.00	1,517,770.00	18.3%	Not Met
1st Subsequent Year (2021-22)	1,283,245.00	1,471,249.00	14.7%	Not Met
2nd Subsequent Year (2022-23)	1,283,245.00	1,471,249.00	14.7%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2020-21)	594,584.00	682,331.00	14.8%	Not Met
1st Subsequent Year (2021-22)	594,584.00	645,753.00	8.6%	Not Met
2nd Subsequent Year (2022-23)	594,584.00	645,753.00	8.6%	Not Met

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

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

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

Explanation:
Federal Revenue
(linked from 4A
if NOT met)

Budget year has increased due to additional funding for COVID-19 awards. These awards have been removed from both out years as they are not anticipated to continue.

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

Budget year has increased due to additional funding for COVID-19 awards. These awards have been removed from both out years as they are not anticipated to continue. The two out years are increased as these projections include anticipated carryover funds.

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

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

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

Budget year has increased due to additional funding for COVID-19 awards. These awards have been removed from both out years as they are not anticipated to continue. The two out years are increased as these projections include anticipated carryover funds.

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

Budget year has increased due to additional funding for COVID-19 awards. These awards have been removed from both out years as they are not anticipated to continue. The two out years are increased as these projections include anticipated carryover funds.

5. CRITERION: Facilities Maintenance

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

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

NOTE: EC Section 17070.75 requires the county office to deposit into the account a minimum amount equal to or greater than three percent of the total unrestricted general fund expenditures and other financing uses for that fiscal year.

DATA ENTRY: Enter the Required Minimum Contribution if Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution		0.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 5)			

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

<input checked="" type="checkbox"/>	Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Other (explanation must be provided)

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

6. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	87.3%	73.1%	55.2%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	29.1%	24.4%	18.4%

6B. Calculating the County Office's Special Education Pass-through Exclusions (only for county offices that serve as the AU of a SELPA)

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

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

- Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for deficit spending and reserves?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - Enter the name(s) of the SELPA(s):

Yes

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

	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
b. Special Education Pass-through Funds	0.00		

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

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2020-21)	(310,816.00)	1,318,357.00	23.6%	Met
1st Subsequent Year (2021-22)	(375,010.00)	1,340,545.00	28.0%	Not Met
2nd Subsequent Year (2022-23)	(417,753.00)	1,358,373.00	30.8%	Not Met

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

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

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

Explanation:
(required if NOT met)

Our expenditures have increased due to COVID-19 regulations and revenues have been reduced. We are not receiving the standard COLA increase to our revenues and have had to implement increased protocols for safety measures for both students and staff. Funding that was provided specifically for these purposes is not adequate to offset the increased expenditures. The result is an increase in deficit spending. We are reviewing all costs and making attempts to reduce all expenditures where possible.

7. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected county school service fund balances will be positive at the end of the current fiscal year and two subsequent fiscal years.

7A-1. Determining if the County Office's County School Service Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance County School Service Fund Projected Year Totals (Form 011, Line F2)/(Form MYPI, Line D2)	Status
Current Year (2020-21)	2,570,157.00	Met
1st Subsequent Year (2021-22)	2,195,147.00	Met
2nd Subsequent Year (2022-23)	1,777,394.00	Met

7A-2. Comparison of the County Office's Ending Fund Balance to the Standard

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

1a. STANDARD MET - Projected county school service fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected county school service fund cash balance will be positive at the end of the current fiscal year.

7B-1. Determining if the County Office's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance County School Service Fund (Form CASH, Line F, June Column)	Status
Current Year (2020-21)	2,296,674.25	Met

7B-2. Comparison of the County Office's Ending Cash Balance to the Standard

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

1a. STANDARD MET - Projected county school service fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

8. CRITERION: Reserves

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

Percentage Level ³		County Office Total Expenditures and Other Financing Uses ³	
5% or \$71,000 (greater of)		0	to \$6,317,999
4% or \$316,000 (greater of)		\$6,318,000	to \$15,794,999
3% or \$632,000 (greater of)		\$15,795,000	to \$71,078,000
2% or \$2,132,000 (greater of)		\$71,078,001	and over

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

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

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	2,779,736	2,738,797	2,781,540
County Office's Reserve Standard Percentage Level:	5%	5%	5%

8A. Calculating the County Office's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data are extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11) Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)	2,779,736.00	2,738,797.00	2,781,540.00
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	2,779,736.00	2,738,797.00	2,781,540.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line A3 times Line A4)	138,986.80	136,939.85	139,077.00
6. Reserve Standard - by Amount (From percentage level chart above)	71,000.00	71,000.00	71,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	138,986.80	136,939.85	139,077.00

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

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except line 4)	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	278,000.00	278,000.00	278,000.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	2,149,172.00	1,724,162.00	1,256,409.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. County Office's Available Reserve Amount (Lines B1 thru B7)	2,427,172.00	2,002,162.00	1,534,409.00
9. County Office's Available Reserve Percentage (Information only): (Line 8 divided by Section 8A, Line 3)	87.32%	73.10%	55.16%
County Office's Reserve Standard (Section 8A, Line 7):	138,986.80	136,939.85	139,077.00
Status:	Met	Met	Met

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

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

- 1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

1a. Does your county office have projected temporary borrowings between funds?
(Refer to Education Code Section 42603)

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

Identify projected contributions from unrestricted resources in the county school service fund to restricted resources in the county school service fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

Identify projected transfers to or from the county school service fund to cover operating deficits in either the county school service fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since budget adoption.

Identify capital project cost overruns that have occurred since budget adoption that may impact the county school service fund budget.

County Office's Contributions and Transfers Standard: -5.0% to +6.0%
or -\$20,000 to +\$20,000

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the First Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the First Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for item 1d; all other data will be calculated.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2020-21)	(289,266.00)	(248,979.00)	-13.9%	(40,287.00)	Not Met
1st Subsequent Year (2021-22)	(309,478.00)	(247,729.00)	-20.0%	(61,749.00)	Not Met
2nd Subsequent Year (2022-23)	(330,031.00)	(272,644.00)	-17.4%	(57,387.00)	Not Met
1b. Transfers In, County School Service Fund *					
Current Year (2020-21)	62,340.00	63,036.00	1.1%	696.00	Met
1st Subsequent Year (2021-22)	62,340.00	16,780.00	-73.1%	(45,560.00)	Not Met
2nd Subsequent Year (2022-23)	62,340.00	16,780.00	-73.1%	(45,560.00)	Not Met
1c. Transfers Out, County School Service Fund *					
Current Year (2020-21)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

Special Education costs are anticipated to be reduced in the current budget year and two out years. All expenditures are being reviewed and reduced wherever possible to reduce the deficit spending for the County Office.

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

Explanation:
(required if NOT met)

The two budget out years do not anticipate having forest reserve funding transfers continue and those funds have been removed from the out years.

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

Explanation:
(required if NOT met)

1d. NO - There have been no capital project cost overruns occurring since budget adoption that may impact the county school service fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

DATA ENTRY: If Budget Adoption (Form 01CS, Item S6A) data exist, long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

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

Yes

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

No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2020
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	Unrestricted General Fund		12,625

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2020
TOTAL:				12,625

Type of Commitment (continued):	Prior Year (2019-20) Annual Payment (P & I)	Current Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	9,861			

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2019-20) Annual Payment (P & I)	Current Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Total Annual Payments:	9,861	0	0	0
Has total annual payment increased over prior year (2019-20)?		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1. a. Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

Yes

b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

No

c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

No

2. OPEB Liabilities

- a. Total OPEB liability
- b. OPEB plan(s) fiduciary net position (if applicable)
- c. Total/Net OPEB liability (Line 2a minus Line 2b)
- d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?
- e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	103,374.00	103,374.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	103,374.00	103,374.00
d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Jun 30, 2018	Jun 30, 2018

3. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method
 - Current Year (2020-21)
 - 1st Subsequent Year (2021-22)
 - 2nd Subsequent Year (2022-23)
- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)
 - Current Year (2020-21)
 - 1st Subsequent Year (2021-22)
 - 2nd Subsequent Year (2022-23)
- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
 - Current Year (2020-21)
 - 1st Subsequent Year (2021-22)
 - 2nd Subsequent Year (2022-23)
- d. Number of retirees receiving OPEB benefits
 - Current Year (2020-21)
 - 1st Subsequent Year (2021-22)
 - 2nd Subsequent Year (2022-23)

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2020-21)	10,349.00	13,703.00
1st Subsequent Year (2021-22)	10,349.00	13,703.00
2nd Subsequent Year (2022-23)	10,349.00	13,703.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)		
Current Year (2020-21)	0.00	0.00
1st Subsequent Year (2021-22)	0.00	0.00
2nd Subsequent Year (2022-23)	0.00	0.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2020-21)	19,993.00	19,993.00
1st Subsequent Year (2021-22)	19,993.00	19,993.00
2nd Subsequent Year (2022-23)	19,993.00	19,993.00
d. Number of retirees receiving OPEB benefits		
Current Year (2020-21)	1	1
1st Subsequent Year (2021-22)	0	0
2nd Subsequent Year (2022-23)	0	0

4. Comments:

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1. a. Does your county office operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 1b-4)

No

b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?

n/a

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

n/a

2. Self-Insurance Liabilities

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

Budget Adoption (Form 01CS, Item S7B)		First Interim

3. Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs
Current Year (2020-21)
1st Subsequent Year (2021-22)
2nd Subsequent Year (2022-23)

b. Amount contributed (funded) for self-insurance programs
Current Year (2020-21)
1st Subsequent Year (2021-22)
2nd Subsequent Year (2022-23)

Budget Adoption (Form 01CS, Item S7B)		First Interim

4. Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	4.6	5.0	5.0	5.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

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

If No, complete questions 5 and 6.

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 5 and 6.

Negotiations Settled Since Budget Adoption

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

6. Amount included for any tentative salary schedule increases

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	0	0	0

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
121,901	127,996	134,396
86.0%	86.0%	86.0%
5.0%	5.0%	5.0%

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

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

No		
----	--	--

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

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
15,230	15,610	16,000
2.5%	2.5%	2.5%

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
No	No	No
No	No	No

Certificated (Non-management) - Other

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	9.5	9.2	9.2	9.2

1a. Have any salary and benefit negotiations been settled since budget adoption?

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

No

If No, complete questions 5 and 6.

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 5 and 6.

Yes

Negotiations Settled Since Budget Adoption

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

[]

3. Period covered by the agreement:

Begin Date:

[]

End Date:

[]

4. Salary settlement:

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

[]

Negotiations Not Settled

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

2.493

6. Amount included for any tentative salary schedule increases

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	0	0	0

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
85,926	90,222	94,733
95.0%	95.0%	95.0%
5.0%	5.0%	5.0%

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

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

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

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
22,497	23,509	24,567
4.5%	4.5%	4.5%

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
No	No	No
No	No	No

Classified (Non-management) - Other

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	5.6	5.6	5.6	5.6

1a. Have any salary and benefit negotiations been settled since budget adoption?

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

No

If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 3 and 4.

Yes

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Total cost of salary settlement

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

2,938

4. Amount included for any tentative salary schedule increases

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Amount included for any tentative salary schedule increases	0	0	0

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

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	8,245	8,657	9,090
Percent of H&W cost paid by employer	91.0%	91.0%	91.0%
Percent projected change in H&W cost over prior year	5.0%	5.0%	5.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are step & column adjustments included in the interm and MYPs?	Yes	Yes	Yes
Cost of step & column adjustments	14,233	14,660	15,100
Percent change in step & column over prior year	3.0%	3.0%	3.0%

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

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
Total cost of other benefits	5,400	5,400	5,400
Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

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

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A8; Item A1 is automatically completed based on data from Criterion 7.

- A1. Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund? (Data from Criterion 7B-1, Cash Balance, are used to determine Yes or No)

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

- A3. Is the County Operations Grant ADA decreasing in both the prior and current fiscal years?

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

- A6. Has the county office entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

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

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

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

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

Comments:
(optional)

End of County Office First Interim Criteria and Standards Review

First Interim
Special Education Maintenance of Effort
2020-21 Projected Expenditures vs. Actual Comparison Year
2020-21 Projected Expenditures by LEA (LP-I)

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 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									67
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	30,561.00	0.00	54,907.00	0.00	35,782.00	205,954.00		327,204.00
2000-2999	Classified Salaries	8,360.00	0.00	0.00	0.00	7,792.00	190,016.00		206,168.00
3000-3999	Employee Benefits	12,079.00	0.00	19,975.00	0.00	12,977.00	143,834.00		188,865.00
4000-4999	Books and Supplies	14,500.00	0.00	0.00	0.00	0.00	9,204.00		23,704.00
5000-5999	Services and Other Operating Expenditures	103,592.00	0.00	536.00	0.00	66,480.00	9,213.00		179,821.00
6000-6999	Capital Outlay	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
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	169,092.00	0.00	75,418.00	0.00	123,031.00	558,221.00	0.00	925,762.00
7310	Transfers of Indirect Costs	10,561.00	0.00	0.00	0.00	433.00	2,872.00		13,866.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	10,561.00	0.00	0.00	0.00	433.00	2,872.00	0.00	13,866.00
	TOTAL COSTS	179,653.00	0.00	75,418.00	0.00	123,464.00	561,093.00	0.00	939,628.00
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	30,561.00	0.00	0.00	0.00	0.00	86,995.00		117,556.00
2000-2999	Classified Salaries	8,360.00	0.00	0.00	0.00	4,396.00	186,412.00		199,168.00
3000-3999	Employee Benefits	12,079.00	0.00	0.00	0.00	506.00	91,799.00		104,384.00
4000-4999	Books and Supplies	4,500.00	0.00	0.00	0.00	0.00	9,204.00		13,704.00
5000-5999	Services and Other Operating Expenditures	89,860.00	0.00	0.00	0.00	65,500.00	9,213.00		164,573.00
6000-6999	Capital Outlay	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
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	145,360.00	0.00	0.00	0.00	70,402.00	383,623.00	0.00	599,385.00
7310	Transfers of Indirect Costs	10,561.00	0.00	0.00	0.00	0.00	531.00		11,092.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	10,561.00	0.00	0.00	0.00	0.00	531.00	0.00	11,092.00
	TOTAL BEFORE OBJECT 8980	155,921.00	0.00	0.00	0.00	70,402.00	384,154.00	0.00	610,477.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								114,808.00
	TOTAL COSTS								725,285.00

First Interim
Special Education Maintenance of Effort
2020-21 Projected Expenditures vs. Actual Comparison Year
2020-21 Projected Expenditures by LEA (LP-1)

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 (Goal 5760)	Adjustments*	Total	
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
2000-2999	Classified Salaries	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	
4000-4999	Books and Supplies	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	
6000-6999	Capital Outlay	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	
7430-7439	Debt Service	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	
7350	Transfers of Indirect Costs - Interfund	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 State and Local Projected Expenditures section)									114,808.00
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)									134,171.00
	TOTAL COSTS									248,979.00

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

First Interim
Special Education Maintenance of Effort
2020-21 Projected Expenditures vs. Actual Comparison Year
2019-20 Actual Expenditures by LEA (LA-I)

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
UNDUPLICATED PUPIL COUNT										67
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	30,560.76	0.00	52,853.40	0.00	34,530.60	0.00	197,659.39		315,604.15
2000-2999	Classified Salaries	7,096.25	0.00	0.00	0.00	7,884.38	35,589.74	93,426.59		143,996.96
3000-3999	Employee Benefits	15,746.78	0.00	25,862.72	0.00	16,174.69	40,799.16	118,710.97		217,294.32
4000-4999	Books and Supplies	1,548.73	0.00	0.00	0.00	0.00	1,793.88	5,956.50		9,299.11
5000-5999	Services and Other Operating Expenditures	50,274.05	0.00	489.48	0.00	995.92	263.89	78,676.95		130,700.29
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	105,226.57	0.00	79,205.60	0.00	59,585.59	78,446.67	494,430.40	0.00	816,894.83
7310	Transfers of Indirect Costs	1,996.25	0.00	0.00	0.00	86.46	0.00	548.98		2,631.69
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)	4,723.47								4,723.47
	Total Indirect Costs	1,996.25	0.00	0.00	0.00	86.46	0.00	548.98	0.00	2,631.69
	TOTAL COSTS	107,222.82	0.00	79,205.60	0.00	59,672.05	78,446.67	494,979.38	0.00	819,526.52
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	52,853.40	0.00	34,530.60	0.00	114,133.79		201,517.79
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	3,646.25	2,344.09	0.00		5,990.34
3000-3999	Employee Benefits	0.00	0.00	19,759.72	0.00	11,713.79	2,243.11	50,294.80		84,011.42
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	246.46		246.46
5000-5999	Services and Other Operating Expenditures	3,000.00	0.00	489.48	0.00	995.92	0.00	0.00		4,485.40
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	3,000.00	0.00	73,102.60	0.00	50,886.56	4,587.20	164,675.05	0.00	296,251.41
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	86.46	0.00	467.15		553.61
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	86.46	0.00	467.15	0.00	553.61
	TOTAL BEFORE OBJECT 8980	3,000.00	0.00	73,102.60	0.00	50,973.02	4,587.20	165,142.20	0.00	296,805.02
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									105,230.50
	TOTAL COSTS									191,574.52

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
STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	30,580.76	0.00	0.00	0.00	0.00	0.00	83,525.60		114,086.36
2000-2999	Classified Salaries	7,096.25	0.00	0.00	0.00	4,238.13	33,245.65	93,426.59		138,006.62
3000-3999	Employee Benefits	15,746.78	0.00	6,103.00	0.00	4,460.90	38,556.05	68,416.17		133,282.90
4000-4999	Books and Supplies	1,548.73	0.00	0.00	0.00	0.00	1,793.88	5,710.04		9,052.65
5000-5999	Services and Other Operating Expenditures	47,274.05	0.00	0.00	0.00	0.00	263.89	78,676.95		126,214.89
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	102,226.57	0.00	6,103.00	0.00	8,699.03	73,859.47	329,755.35	0.00	520,643.42
7310	Transfers of Indirect Costs	1,996.25	0.00	0.00	0.00	0.00	0.00	81.83		2,078.08
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)	4,723.47								4,723.47
	Total Indirect Costs	1,996.25	0.00	0.00	0.00	0.00	0.00	81.83	0.00	2,078.08
	TOTAL BEFORE OBJECT 8980	104,222.82	0.00	6,103.00	0.00	8,699.03	73,859.47	329,837.18	0.00	522,721.50
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									105,230.50
	TOTAL COSTS									627,952.00
LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	73.58		73.58
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	73.58	0.00	73.58
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	73.58	0.00	73.58
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									105,230.50
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)									20,882.09
	TOTAL COSTS									126,186.17

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

SELPA: Sierra County (AW)

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

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-I worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2020-21 projected expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year.

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

Total exempt reductions	<u>85,515.26</u>	<u>0.00</u>

SELPA: Sierra County (AW)

SECTION 2

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

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

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

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	_____
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	_____
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)

If (b) is greater than (a).
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) _____ (c)

Available for MOE reduction.
(line (a) minus line (c), zero if negative) _____ 0.00 (d)

Enter portion used to reduce MOE requirement
(cannot exceed line (d), Available for MOE reduction). _____

If (b) is less than (a).
Enter portion used to reduce MOE requirement
(first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). _____ (e) _____

Available to set aside for EIS
(line (b) minus line (e), zero if negative) _____ 0.00 (f)

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

SELPA: Sierra County (AW)
SECTION 3

	Column A	Column B	Column C
	Projected Exps. (LP-I Worksheet) FY 2020-21	Actual Expenditures Comparison Year 14/15	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	939,628.00		
b. Less: Expenditures paid from federal sources	214,343.00		
c. Expenditures paid from state and local sources	725,285.00	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	725,285.00	384,231.74	341,053.26

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

	Projected Exps. FY 2020-21	Comparison Year 14/15	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures.			
a. Total special education expenditures	939,628.00		
b. Less: Expenditures paid from federal sources	214,343.00		
c. Expenditures paid from state and local sources	725,285.00	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	725,285.00	384,231.74	
d. Special education unduplicated pupil count	67.00	38.00	
e. Per capita state and local expenditures (A2c/A2d)	10,825.15	10,111.36	713.79

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

SELPA: Sierra County (AW)

B. LOCAL EXPENDITURES ONLY METHOD

	Projected Exps. FY 2020-21	Comparison Year 14/15	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	248,979.00	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	248,979.00	45,088.00	203,891.00

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

	Projected Exps. FY 2020-21	Comparison Year 14/15	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	248,979.00	111,940.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		111,940.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	248,979.00	111,940.00	
b. Special education unduplicated pupil count	67	38	
c. Per capita local expenditures (B2a/B2b)	3,716.10	2,945.79	770.31

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
TOTAL PROJECTED EXPENDITURES - All Sources					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	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 COSTS	0.00	0.00	0.00	0.00
PROJECTED EXPENDITURES - State and Local Sources					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	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				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00

SELPA: Sierra County (AW)

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

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

SIERRA COUNTY OFFICE OF EDUCATION
Classified Salary Schedule

POSITION	A	B	C	D	E	F	G	H	I	J	K	L
					YR 5	YR 8	YR 11	YR 14	YR 17	YR 20	YR 25	YR 30
INSTRUCTIONAL AIDE	14.00	14.00	14.21	14.99	15.77	16.54	17.38	18.26	19.17	20.14	21.14	22.10
CUSTODIAN	14.81	15.70	16.56	17.46	18.33	19.23	20.22	21.23	22.28	23.39	24.57	25.69
WORKABILITY COORDINATOR	16.93	17.79	18.68	19.60	20.59	21.62	22.70	23.83	25.02	26.27	27.58	28.83
CAREER TECH	14.31	15.02	15.78	16.55	17.38	18.26	19.17	20.13	21.13	22.19	23.30	24.36
BEHAVIOR ATTENDANT	14.00	14.00	14.00	14.00	14.00	14.35	14.92	15.52	16.14	16.78	17.62	18.42
WORKABILITY AIDE	14.00	14.02	14.72	15.45	16.23	17.04	17.89	18.78	19.73	20.70	21.74	22.73
GARDEN TECHNICIAN	14.00	14.02	14.72	15.45	16.23	17.04	17.89	18.78	19.73	20.70	21.74	22.73
CLERK TYPIST	14.00	14.12	14.93	15.72	16.48	17.32	18.21	19.11	20.06	21.07	22.12	23.12
INSTRUCTIONAL AIDE (SH)	14.00	14.58	15.46	16.39	17.21	18.07	18.97	19.92	20.91	21.96	23.06	24.11
TRANSPORTATION AIDE	14.00	14.00	14.00	14.00	14.00	14.68	15.41	16.18	16.99	17.84	18.73	19.59
ACADEMIC ADVISOR/CAREER TECH	18.31	19.36	20.49	21.54	22.59	23.72	24.90	26.20	27.50	28.89	30.32	31.70
SPEECH/LANGUAGE AIDE	18.31	19.36	20.49	21.54	22.59	23.72	24.90	26.20	27.50	28.89	30.32	31.70
School Secretary	15.26	16.12	16.96	17.82	18.63	19.52	20.45	21.42	22.49	23.62	24.80	25.92

Approved May 9, 2017, SH Aide Added September 21, 2017
 Added Transportation Aide February 13, 2018
 Approved December 11, 2018 - Minimum Wage Increase Effective 1/1/2019
 Added Garden Technician March 12, 2018
 Academic Advisor/Career Tech Approved May 14, 2019
 Approved July 9, 2019 - + 2.5% effective 7/1/2019, Add Column L
 Approved August 13, 2019 Speech/Language Aide
 Approved December 13, 2019 - Minimum Wage Increase Effective 1/1/2020
 Approved May 26, 2020 - added/replaced Sect._Admin Assist. Effective 7/1/2019
Proposed December 14, 2020 - Minimum Wage Increase Effective 1/1/2021

CSBA POLICY GUIDE SHEET – December 14, 2020

Note: Descriptions below identify revisions made to CSBA's sample board policies, administrative regulations, board bylaws, and/or exhibits. Editorial changes have also been made. Districts and county offices of education should review the sample materials and modify their own policies accordingly.

NEW - Exhibit 1113 - District and School Web Sites

New exhibit lists material which state and/or federal law explicitly requires to be posted on district and/or school web sites, including a citation to the legal authority and a reference to the board policy, administrative regulation, or board bylaw that further describes the requirement.

Board Policy 3280 - Sale or Lease of District-Owned Real Property

Policy updated to reflect **NEW LAW (SB 820, 2020)** which adds, until July 1, 2024, an exception to the requirement that boards appoint an advisory committee for the sale or lease of district-owned property if the property has not operated as an early childhood education facility or for elementary or secondary instruction, and **NEW LAW (SB 98, 2020)** which authorizes, until July 1, 2024, the proceeds from the sale or lease of property purchased entirely with local funds to be used for any one-time general fund purpose if certain conditions are met. Policy also adds material regarding the authorization for boards to meet in closed session with real property negotiators, the requirement to notify the Office of Public School Construction within 90 days if the district sells property that utilized funds received from a state school facilities program within the previous 10 years and the proceeds were not used for specified purposes, and conditions under which the State Allocation Board may require a return of the funds.

Board Policy 3530 - Risk Management/Insurance

Policy updated to address the basis upon which insurance decisions should be made and the provision of safety-related training and protective equipment for staff. Policy also updated to delete material regarding the removal of an insurance agent as being implicit in a governing board's authority and explicit in insurance contracts. Timeline for reporting to the board on risk management activities revised from twice a year to periodically to give boards flexibility based on district need.

Administrative Regulation 3530 - Risk Management/Insurance

Regulation updated to provide more detail in the list of risk management procedures, including examples of methods for identifying risks in district operations, the prioritization of risks based on frequency and potential impact, and examples of strategies to prevent loss. Regulation also adds optional language regarding the documentation of safety incidents.

Board Policy 6161.1 - Selection and Evaluation of Instructional Materials

Policy updated to reflect **NEW LAW (SB 820, 2020)** which revises the definition of "technology-based materials" to include the electronic equipment required to make use of those materials, making such equipment subject to the determination of sufficiency. Policy also deletes unnecessary legal citations related to the State Board of Education's (SBE) adoption of academic standards, deletes section on "Review Process" which was moved to the AR, deletes option in regard to public hearings on the sufficiency of textbooks and other instructional materials for schools that operate on a multitrack year-round calendar since such schools can use the same language as those that operate on a traditional calendar, and adds references to sample board policy and regulations for complaints concerning instructional materials.

Administrative Regulation 6161.1 - Selection and Evaluation of Instructional Materials

Regulation updated to add section on "Review Process" formerly in the BP and revise the section to encourage input from a diverse group of stakeholders. Section on "Criteria for Selection and Adoption of Instructional Materials" revised to delete unnecessary legal citations related to SBE's adoption of academic standards; move material regarding publisher requirements for grades 9-12 to end of list to make it easier for K-8 districts to delete; replace the list of nondiscrimination categories with a reference to BP 0410 - Nondiscrimination in District Programs and Activities; add a new item on criteria for technology-based materials; emphasize the importance of the accurate portrayal of the cultural and racial diversity of society in instructional materials; and delete an outdated item regarding quality, durability and appearance. "Conflict of Interest" section revised to delete redundant and difficult-to-enforce item.

Exhibit 6161.1 - Selection and Evaluation of Instructional Materials

Exhibit updated to delete unnecessary legal citations related to SBE's adoption of academic standards and to change "foreign language" to "world language" consistent with current law.

Exhibit(1) 9323.2 - Actions by the Board

Exhibit updated to clarify items under "Actions Requiring a Two-Thirds Vote of the Board" and "Actions Requiring a Four-Fifths Vote of the Board" regarding emergency facilities conditions as only applying to districts that have adopted the Uniform Public Construction Cost Accounting Act procedures. Item regarding the expenditure and transfer of funds or use of district property or personnel to meet a national or local emergency created by war moved from "Actions Requiring a Four-Fifths Vote of the Board" to "Action Requiring a Four-Fifths Vote of the Board Members Present at the Meeting" to more accurately reflect law.

Sierra County/Sierra-Plumas Joint USD

Exhibit

Community Relations

E 1113

DISTRICT AND SCHOOL WEB SITES

MATERIALS REQUIRED TO BE POSTED ON DISTRICT WEB SITE

Note: The following exhibit lists material which the law explicitly requires be posted on district or school web sites. See the referenced Board policy, administrative regulation, or Board bylaw for further information about related requirements. The exhibit does not include other postings that may be recommended throughout CSBA's sample policy manual but are not required by law.

Materials to Prominently Display

The following must be posted in a prominent location on the district's web site, such as on the home page when required by law:

1. The district's local control and accountability plan (LCAP), any updates or revisions to the LCAP, and the local control funding formula budget overview (Education Code 52064.1, 52065). See AR 0460 - Local Control and Accountability Plan.
2. A direct link to the current board agenda containing the time and location of the meeting and a brief general description of each item of business to be transacted or discussed at the meeting, including items to be discussed in closed session, or a link to the district's agenda management platform where the current agenda shall be the first available (Government Code 54954.2, 54956). Post at least 72 hours before a regular board meeting or 24 hours before a special meeting. See BB 9320 - Meetings and Notices and BB 9322 - Agenda/Meeting Materials.
3. The district's policy on student suicide prevention including, for grades K-6, the age appropriateness of the policy (Education Code 234.6). See BP 5141.52 - Suicide Prevention.
4. The district's policies and procedures prohibiting discrimination, harassment, student sexual harassment, intimidation, bullying, and cyberbullying, including a section on social media bullying that includes all of the references described in Education Code 234.6 as possible forums for social media (Education Code 234.6). See AR 5131.2 - Bullying and AR 5145.3 - Nondiscrimination/Harassment.
5. The district's policy on preventing and responding to hate violence, if the district has adopted such a policy (Education Code 234.6). See BP 5145.9 - Hate-Motivated Behavior.

6. The definition of discrimination and harassment based on sex as described in Education Code 230, including the rights set forth in Education Code 221.8 (Education Code 234.6). See AR 5145.3 - Nondiscrimination/Harassment.
7. Information regarding Title IX prohibitions against discrimination based on a student's sex, gender, gender identity, pregnancy, and parental status, including the name and contact information of the Title IX Coordinator, the rights of students and the public as specified in Education Code 221.8, the responsibilities of the district under Title IX, web links to information about those rights and responsibilities on the web sites of the Office for Equal Opportunity and the U.S. Department of Education's Office for Civil Rights, a description of how to file a complaint of noncompliance under Title IX with specified components, and a link to Title IX information posted on the California Department of Education's (CDE) web site (Education Code 221.6, 221.61, 234.6; 34 CFR 106.8). See AR 5145.3 - Nondiscrimination/Harassment and AR 5145.7 - Sexual Harassment.
8. A link to statewide CDE-compiled resources, including community-based organizations, that provide support to youth who have been subjected to school-based discrimination, harassment, intimidation, or bullying and to their families (Education Code 234.5, 234.6). See AR 5145.3 - Nondiscrimination/Harassment.
9. If the district has formed a community facilities district (Mello-Roos district) for the acquisition or improvement of school facilities, a copy of the annual report for the fiscal year if requested pursuant to Government Code 53343.1, the report provided to the California Debt and Investment Advisory Commission pursuant to Government Code 53359.5, and the report provided to the State Controller's office pursuant to Government Code 12463.2 (Government Code 53343.2). Post within seven months after the last day of the fiscal year. See BP 7212 - Mello-Roos Districts.

Other Postings

The following materials are also required to be posted on the district web site. However, there are no specific requirements related to where they are posted on the web site.

1. The Special Education Local Plan Area's approved comprehensive local plan for special education, annual budget plan, annual service plan, and annual assurances support plan and any updates or revisions to the plans (Education Code 56205.5). See AR 0430 - Comprehensive Local Plan for Special Education.
2. The district's nondiscrimination policy and regulation, including the complaint procedure and the compliance coordinator's contact information (34 CFR 100.6, 106.8). See BP 0410 - Nondiscrimination in District Programs and Activities and AR 4030 - Nondiscrimination in Employment.
3. Training materials used to train the Title IX Coordinator, investigator(s), decision-maker(s), and any person(s) who facilitate an informal resolution process in response to a Title IX sexual harassment complaint (34 CFR 106.45). See AR 4119.12/4219.12/4319.12 - Title IX Sexual Harassment Complaint Procedures and AR 5145.71 - Title IX Sexual Harassment Complaint Procedures.

4. For all schools offering competitive athletics, the total enrollment of the school classified by gender, the number of students enrolled at the school who participate in competitive athletics classified by gender, and the number of boys' and girls' teams classified by sport and by competition level (Education Code 221.9). The information shall be posted at the end of the school year on the school's web site or, if the school does not have a web site, on the district's web site. See AR 6145.2 - Athletic Competition.
5. If the district has interdistrict attendance agreement(s), the procedures and timelines for requesting an interdistrict transfer permit, including, but not limited to, a link to the board's policy on interdistrict attendance, the date that the district will begin accepting applications, reasons that the district may approve/deny the request, the process for appeal, that failure to meet timelines will be deemed an abandonment of the request, and the condition under which an exiting interdistrict transfer permit may be revoked or rescinded (Education Code 46600.2). See AR 5117 - Interdistrict Transfer.
6. If the district has elected to be a school district of choice, application information including, at a minimum, any applicable form, the timeline for a transfer, and an explanation of the selection process (Education Code 48301). See AR 5117 - Interdistrict Transfer.
7. For districts that offer grade 9, the district's policy and protocols related to student placement in mathematics courses (Education Code 51224.7). See AR 6152.1 - Placement in Mathematics Courses.
8. The section(s) of the district's employee code of conduct addressing interactions with students (Education Code 44050). Post these section(s) or a link to them on each school's web site or, if a school does not have its own web site, on the district's web site in a manner that is accessible to the public without a password. See BP 4119.21/4219.21/4319.21 - Professional Standards and BP 4119.24/4219.24/4319.24 - Maintaining Appropriate Adult-Student Interactions.
9. The district's meal payment collection policy and procedures (CDE Nutrition Services Division Management Bulletin SNP-03-2017). See AR 3551 - Food Services Operations/Cafeteria Fund.
10. If the district includes information about the free and reduced-priced meal program on its web site, a nondiscrimination statement about the district's status as an equal opportunity provider and the address of the agency with responsibility to handle complaints made against the district (U.S. Department of Agriculture's FNS Instruction 113-1). For the required wording of the statement, see E 3555 - Nutrition Program Compliance.
11. The school's or district's integrated pest management plan, whenever a school chooses to use a pesticide not exempted pursuant to Education Code 17610.5 (Education Code 17611.5). Post on the school's web site or, if the school does not have a web site, then on the district's web site. See AR 3514.2 Integrated Pest Management.
12. When a citizens' oversight committee is formed after the approval of a bond under the 55 percent majority threshold, the committee's minutes, documents received, and reports issued (Education Code 15280). See AR 7214 - General Obligation Bonds.

13. Copy of each school's school accountability report card, on or before February 1 of each year (Education Code 35258). See BP 0510 - School Accountability Report Card.
14. Results of the Western Association of Schools and Colleges (WASC) or other accrediting agency's inspection of a school, within 60 days of receiving the results. (This notification could be made in writing to parents/guardians instead of or in addition to posting the results on the district's web site.) In addition, if a school loses its WASC or other agency's accreditation, the district and school shall post on their web sites a notice of the loss of accreditation and potential consequences (Education Code 35178.4). See BP 6190 - Evaluation of the Instructional Program.

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
Exhibit version: December 14, 2020

Sierra County/Sierra-Plumas Joint USD

Board Policy

Business and Noninstructional Operations

BP 3280

SALE OR LEASE OF DISTRICT-OWNED REAL PROPERTY

Note: The following **optional** policy and accompanying administrative regulation detail the procedures that govern the district's sale or lease of surplus real property.

Education Code 17455 authorizes the sale, or lease for up to 99 years, of any district real property together with any personal property located thereon without approval of the voters within the district. To do so, the property must not or will not be needed by the district and the district must follow the procedures stated in Education Code 17387-17391.

Pursuant to Education Code 17219, when the district has not used a previously used site for school purposes within the preceding five years, or has not used a newly acquired site within five years of acquisition for any of grades K-8 or seven years of acquisition for any of grades 7-12, the State Allocation Board (SAB) is authorized to charge an "unused site fee" pursuant to Education Code 17219-17224. For further information regarding non-use payments, see the Office of Public School Construction's Unused Site Program Handbook.

The Governing Board believes that district facilities and resources should be utilized in an economical and practical manner. The Superintendent or designee shall periodically study the current and projected use of all district facilities to ensure the efficient utilization of space for the effective delivery of instruction.

(cf. 1330 - Use of School Facilities)

(cf. 7110 - Facilities Master Plan)

(cf. 7111 - Evaluating Existing Buildings)

(cf. 7160 - Charter School Facilities)

~~The Board shall appoint a district advisory committee prior to the sale or lease of any surplus real property~~

Note: Pursuant to Education Code 17387-17391, before surplus real property is sold or leased, the Governing Board must appoint an advisory committee to advise the Board on the disposition of such property. Education Code 17388 and 17391 establish exceptions from this requirement. As amended by SB 820 (Ch. 110, Statutes of 2020), Education Code 17391 adds an exception, until July 1, 2024, for the sale or lease of property that has not previously operated, or was not constructed to be operated, as an early childhood education facility or a school for elementary or secondary instruction.

Education Code 17389 requires that the advisory committee be representative of specific groups within the community and be composed of not less than seven nor more than 11 members (commonly referred to as a "7-11 committee"). See the accompanying administrative regulation for further information on the composition and duties of this committee.

~~Prior to the sale or lease of any surplus real property, the Board shall appoint a district advisory committee to advise the Board regarding the use or disposition of schools or school building space which is not needed for school purposes. Rentals of surplus property not exceeding 30 days are exempted from this requirement. When the sale, lease, or rental of surplus property is for the purpose of teacher or other employee housing or for the offering of summer school by a private~~

~~educational institution, the~~ The Board may elect not to appoint a district advisory committee- for any of the following: (Education Code ~~17387-17388,~~ 17391)

1. A rental of property for a period of time not exceeding 30 days
2. A lease or rental of surplus property to a private educational institution for the purpose of offering summer school
3. A sale, lease, or rental of surplus property to be used for teacher or other employee housing
4. Until July 1, 2024, a sale or lease of surplus property that has not previously operated, or was not constructed to be operated, as an early childhood education facility or a school for elementary or secondary instruction
(*cf. 1220 - Citizen Advisory Committees*)

~~If the local planning agency has adopted a general plan~~

Note: Pursuant to Government Code 65402, if the county or city has adopted a general plan which is applicable in the area where the district property is located, the district must notify the county or city planning agency of the location, purpose, and extent of the proposed disposition of district property so that the agency can determine and report on the extent to which the disposition conforms with the local planning agency's general plan. The planning agency has 40 days during which it may raise objections. If objections are not raised within 40 days, the lack of response is deemed to be a finding that the district's proposed disposition of the property is in conformity with the local planning agency's adopted general plan.

In addition, to ensure that the proposed disposition of the property conforms with any general plan adopted by the local planning agency that affects or includes the area where the surplus property is located, the Board shall submit a report to the local planning agency describing the location of the surplus property and the purpose and extent of the proposed sale or lease. (Government Code 65402)

Note: When proposing the sale or lease of surplus property, the district must also comply with Public Resources Code 21000-21177 (the California Environmental Quality Act) (CEQA), when applicable. Pursuant to 14 CCR 15061, the sale or lease of property is exempt from detailed CEQA review if there is no possibility that the sale or lease will have a significant environmental effect. In such cases, the district must adopt a notice of exemption in accordance with 14 CCR 14062.

The Board shall determine whether the sale or lease of the surplus property is subject to review under the California Environmental Quality Act. (Public Resources Code 21000-21177; 14 CCR 15061-15062)

Note: Pursuant to Government Code 54956.8, the Board may hold a closed session for real property negotiations, including the sale or lease of property by the district. 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. See BB 9321 - Closed Session.

The Board may meet in closed session with its real property negotiator prior to the sale or lease of real property by the district in order to grant its negotiator authority regarding the minimum price or rent and terms of the sale or lease. (Government Code 54956.8)
(*cf. 9321 - Closed Session*)

Note: When a district is selling any surplus property or leasing it with an option to purchase, Education Code 17464 lists the public entities that must be given priority to lease or purchase the property and the types of notice that the district must provide such entities before disposing of the property. Under certain circumstances, districts may also need to comply with the Naylor Act (Education Code 17485-17500), which requires that priority be given to public agencies when disposing of any district property that includes a playground, playing field, or land with an outdoor recreational purpose. Under certain conditions, the district may grant priority to licensed child care providers pursuant to Education Code 17458 or may sell surplus property for less than fair market value to public entities for recreational purposes pursuant to Education Code 17230.

When selling or leasing district real property, the Board shall comply with ~~the priorities and applicable~~ procedures and give priority to specified in applicable public agencies as required by law. (Education Code 17230, 17464, 17485-17499; Government Code 54222)

(cf. 5148 - Child Care and Development)

(cf. 5148.2 - Before/After School Programs)

(cf. 5148.3 - Preschool/Early Childhood Education)

~~In addition, when selling real property purchased, constructed, or modernized with funds received within the past 10 years from a state school facilities funding program, the Board shall consider whether any of the proceeds from the sale will need to be returned to the State Allocation Board (SAB) pursuant to Education Code 17462.3.~~

Resolution of Intention to Sell or Lease

Before ordering the sale or lease of any real property, the Board shall adopt a resolution by a two-thirds vote of all of its members at a regularly scheduled open meeting. The resolution shall describe the property proposed to be sold or leased in such a manner as to identify it, specify the minimum price or rent, describe the terms upon which it will be sold or leased, and specify the commission or rate, if any, which the Board will pay to a licensed real estate broker out of the minimum price or rent. The resolution shall fix a time, not less than three weeks thereafter, for a public meeting, held at the Board's regular meeting place, at which sealed proposals to purchase or lease will be received and considered. (Education Code 17466)

(cf. 9320 - Meetings and Notices)

(cf. 9323.2 - Actions by the Board)

The Superintendent or designee shall provide notice of the adoption of the resolution and of the time and place of the meeting that will be held to consider bids by posting copies of the resolution, signed by the Board, in three public places not less than 15 days before the date of the meeting. In addition, the notice shall be published at least once a week for three successive weeks before the meeting, in a newspaper of general circulation published in the county in which the district is located, if such a newspaper exists. (Education Code 17469)

In accordance with

Note: Education Code 17470 requires districts to take reasonable steps to notify the former owner of the property of the public meeting at which bids will be considered. However, the Board is not required to accord the former owner the right to purchase the property at the tentatively accepted highest bid price nor to offer to sell the property to the former owner at the tentatively accepted highest bid price.

At least 60 days prior to the public meeting, the Superintendent or designee shall take reasonable steps to provide written notification of the public meeting, by certified mail, to the former ~~owners of the owner from whom the district acquired the~~ property ~~of the district's intent to sell it.~~ (Education Code 17470)

Acceptance/Rejection of Bids

At the public meeting specified in the resolution of intention to sell or lease property, the Board shall open, examine, and declare all sealed bids. Before accepting a written proposal, the Board shall call for oral bids in accordance with law. (Education Code 17472, 17473)

The Board may reject any and all bids, either written or oral, and withdraw the properties from sale when the Board determines that rejection is in the best public interest. If no proposals are submitted or the submitted proposals do not conform to all the terms and conditions specified in the resolution of intention to lease, the Board may lease the property in accordance with Education Code 17477. (Education Code 17476, 17477)

Of the proposals submitted by responsible bidders which conform to all terms and conditions specified in the resolution of intention to sell or lease, the Board shall finally accept the highest bid after deducting the commission, if any, to be paid to a licensed real estate broker, unless the Board accepts a higher oral bid or rejects all bids. (Education Code 17472)

The final acceptance of the bid may be made either at the same meeting specified in the resolution or at any adjourned/continued meeting held within 10 days. Upon acceptance of the bid, the Board may adopt a resolution of acceptance that directs the Board president, or any other Board member, to execute the deed or lease and to deliver the document upon performance and compliance by the successful bidder of all of the terms and conditions of the contract. (Education Code 17475-17478)
(*cf. 1431 - Waivers*)

Use of Proceeds

Note: Pursuant to Education Code 17462, the proceeds derived from the sale of surplus property or lease with an option to purchase must generally be used for one-time expenditures for capital outlay or maintenance, with specified exceptions. The law does not place limitations on the use of proceeds for a lease of surplus property that does not include an option to purchase.

The Superintendent or designee shall ensure that the proceeds from the sale or lease with an option to purchase of surplus district property are used for one-time expenditures and not for ongoing expenditures such as salaries and general operating expenses. (Education Code 17462; 2 CCR 1700)

Proceeds from a sale of surplus district property shall generally be used for capital outlay or maintenance costs that the Board determines will not recur within a five-year period. (~~Education Code 17462~~)

Proceeds from a lease of district property with an option to purchase may be deposited into a restricted fund for the routine repair of district facilities, as defined by the SAB, for up to a five-year period. (Education Code 17462)

Note: Pursuant to Education Code 17462, proceeds from the sale or lease with an option to purchase may be deposited in the district's general fund when the Board and SAB determine that the district has no anticipated need for additional sites or building construction for the next 10 years and no major deferred maintenance requirements. Thus, districts may not apply to the state for new construction or modernization funding during that time period unless certain conditions specified in Education Code 17462 are satisfied.

However, if the Board and SAB determine that the district has no anticipated need for additional sites or building construction for the next 10 years and no major deferred maintenance requirements, the proceeds from the sale or lease with an option to purchase may be deposited in a special reserve fund for the future maintenance and renovation of school sites or in the district's general fund. ~~Proceeds from the sale or lease with option to purchase of district property may also be deposited in a special reserve fund for capital outlay or maintenance costs of district property that the Board determines will not recur within a five-year period.~~ (Education Code 17462) (Education Code 17462)

(cf. 3100 - Budget)

(cf. 3460 - Financial Reports and Accountability)

Note: Until July 1, 2024, Education Code 17463.7, as added by SB 98 (Ch. 24, Statutes of 2020), authorizes the proceeds from the sale or lease of property purchased entirely with local funds to be used for any general fund purpose.

In addition, until July 1, 2024, if district surplus property was purchased entirely with local funds, the proceeds from the sale or lease of the property, together with any personal property located on the property, may be deposited into the general fund of the district and may be used for any one-time general fund purpose. Before exercising this authority, the Board shall: (Education Code 17463.7)

1. Submit to SAB documents certifying that the sale of real property does not violate the provisions of a local bond act and the real property is not suitable to meet projected school construction needs for the next 10 years
2. At a public meeting, adopt a plan for expending one-time resources from the sale or lease of the property which identifies the source and intended use of the surplus property proceeds and describes the reasons that the expenditure will not result in ongoing fiscal obligations for the district

Note: Pursuant to Education Code 17462.3, if the district is selling real property purchased, improved, or modernized with funds received from a state school facilities funding program within the previous 10 years, the district is required to return those funds to SAB under specified conditions. The district must notify OPSC of the sale by submitting Form SAB 308, available on OPSC's web site.

Whenever the district sells real property that was purchased, improved, or modernized with funds that were received from a state school facilities funding program within the previous 10 years, the district shall notify OPSC within 90 calendar days of the sale of the property if the proceeds from the sale are not used for capital outlay and the property is not sold to a charter school, another school district, a county office of education, or an agency that will use the property exclusively for the delivery of child care and development services. If SAB subsequently makes a finding that the sale is subject to Education Code 17462.3, the district shall return the funds to the SAB within 90 calendar days of the finding. (2 CCR 1702)

*Legal Reference:*EDUCATION CODE17219-17224 *Acquisition of property not utilized as school site; nonuse payments; exemptions*17230-17234 *Surplus property*17385 *Conveyances to and from school districts*17387-17391 *Advisory committees for use of excess school facilities*17400-17429 *Leasing property*17430-17447 *Leasing facilities*17453 *Lease of surplus district property*17455-17484 *Sale or lease of real property, especially:*17462.3 *State Allocation Board program to reclaim funds*17485-17500 *Surplus school playground (Naylor Act)*17515-17526 *Joint occupancy*17527-17535 *Joint use of district facilities*33050 ~~Requ~~*Request for waiver*38130-38139 *Civic Center Act*GOVERNMENT CODE50001-50002 *Definitions*54220-54232 *Surplus land, especially:*54222 *Offer to sell or lease property*54950-54963 *Brown Act, especially:*54952 *Legislative body, definition*PUBLIC RESOURCES CODE21000-21177 *California Environmental Quality Act*CODE OF REGULATIONS, TITLE 21700 ~~Definitions related to surplus-~~*1702 Surplus property: use of proceeds*COURT DECISIONS*San Lorenzo Valley Community Advocates for Responsible Education v. San Lorenzo Valley Unified School**District, (2006) 139 Cal.App.4th 1356*ATTORNEY GENERAL OPINIONS*94 Ops. Cal. Atty. Gen. 82 (2011)**Management Resources:*CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS*Closing a School Best Practices Guide*OFFICE OF PUBLIC SCHOOL CONSTRUCTION PUBLICATIONS*Unused Site Program Handbook, December 2015*WEB SITESCSBA: <http://www.csba.org>California Department of Education, School Facilities Planning Division: <http://www.cde.ca.gov/l/fa>Coalition for Adequate School Housing: <http://www.cashnet.org>Office of Public School Construction: ~~http://www.dgs.ca.gov/opsc~~SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

Policy adopted: April 10, 2007

revised: June 14, 2011

revised: September 13, 2011

revised: June 18, 2014

revised: November 14, 2017

revised: December 14, 2020

Sierra County/Sierra-Plumas Joint USD

Board Policy

Business and Noninstructional Operations

BP 3530

RISK MANAGEMENT/INSURANCE

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

The Governing Board desires to promote the safety of students, staff, and the public, while protecting district resources. The Superintendent or designee shall establish a risk management program that uses effective safety and loss control practices.

The district shall strive to keep its liability at a minimum and its insurance premiums as low as possible while maintaining adequate protection.— against loss which may occur due to hazards facing the district.

To determine the most economical means of insuring the district consistent with required services, the Superintendent or designee shall annually review the district's options for obtaining coverage, including qualified insurance agents, a joint powers agency, self-insurance ~~or a combination of these means,~~ or a combination of these means. Decisions regarding the means of insuring the district shall be based on a careful analysis of past claims records indicating the frequency and magnitude of losses and a prediction of future losses.

~~The Board reserves the right to remove an insurance agent of record or a participating agent whenever, in the judgment of the Board, such action becomes desirable for the best interests of the district.~~

~~To attempt to~~ minimize the district's exposure to liability, the Board shall adopt clear policies related to discrimination, harassment, safety procedures, and the timely handling of claims. ~~The Superintendent or designee shall ensure that~~ enforce these policies and related procedures ~~are enforced~~ fairly and consistently. The Superintendent or designee shall provide safety-related training and protective equipment to staff as appropriate for their position.

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

(cf. 0450 - Comprehensive Safety Plan)

(cf. 3320 - Claims and Actions Against the District)

(cf. 4030 - Nondiscrimination in Employment)

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

(cf. ~~4132/4232/4332 - Publication or Creation of Materials~~ 4157/4257/4357 - Employee Safety)

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

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

5142 - Safety ~~(cf. 5141.4 - Child Abuse Prevention and Reporting)~~

(cf. 5145.3 - Nondiscrimination/Harassment)

(cf. 5145.7 - Sexual Harassment)

(cf. ~~6162.6 - Use of Copyrighted Materials~~)

(cf. 9260 - Legal Protection)

The Superintendent or designee shall periodically report to the Board on the district's risk management activities, including, but not limited to, the district's property and liability risks and exposures and the effectiveness of the district's risk management and loss control practices.

Legal Reference:

EDUCATION CODE

17029.5 *Contract funding; board liability*
 17565-17592 *Board duties re property maintenance and control*
 32350 *Liability on equipment loaned to district*
 35162 *Power to sue, be sued, hold and convey property*
 35200-35214 *Liabilities, especially:*
 35208 *Liability insurance*
 35211 *Driver training civil liability insurance*
 35213 *Reimbursement for loss, destruction, or damage of personal property*
 35214 *Liability self-insurance*
 35331 *Medical or hospital service for students on field trip*
 39837 *Transportation of ~~pupils~~students to places of summer employment*
 41021 *Requirement for employees' indemnity bonds*
 44873 *Qualifications for physician (liability coverage)*
 49470-49474 *District medical services and insurance*

GOVERNMENT CODE

820.9 *Board members not vicariously liable for injuries caused by district*

831.7 Hazardous recreational activities

989-991.2 *Local public entity insurance*

LABOR CODE

3200-4855 *Workers' compensation*

Management Resources:

WEB SITES

California Association of Joint Powers Authorities: <https://www.cajpa.org>

California Association of School Business Officials: <https://www.casbo.org>

California Department of Industrial Relations, Division of Occupational Safety and Health: <https://www.dir.ca.gov/dosh>

Public Agency Risk Management Association: <https://www.parma.com>

SIERRA COUNTY OFFICE OF EDUCATION
 SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
 Policy adopted: April 10, 2007
revised: December 14, 2020

Sierra County/Sierra-Plumas Joint USD

Administrative Regulation

Business and Noninstructional Operations

AR 3530

RISK MANAGEMENT/INSURANCE

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

Risk Management

The Superintendent or designee ~~shall take action to, in consultation with risk management, insurance, safety, or other professionals as appropriate, shall:~~

- ~~1. Identify the risks inherent in the operation of district programs~~
- ~~2. Assess the above risks and keep records of accidents, losses and damage~~
- ~~3. Mitigate risks through loss control and safety related activities~~
- ~~4. Determine~~
 1. Identify the risks inherent in district operations and programs, including physical sites, educational and experiential programs, computer networks and systems, employment and staffing, and transportation services, using methods that may include, but are not limited to, physical inspections, surveys, staff interviews, compliance reviews, contract reviews, review of policies and procedures, and consultation with experts
 2. Analyze, evaluate, and prioritize identified risks based on the frequency and likelihood of the risk and the extent/potential impact to which risks should be assumed by the district or covered by
 3. Develop strategies to reduce or mitigate identified risks, such as new or modified policies, processes, or procedures; training or loss prevention programs; and/or additional or repairs to equipment, real property, computer networks, or other physical assets
 4. Implement strategies to promote safety and prevent loss, taking into account the purchase/nature of insurance or pooling with other districts/the risks, the associated exposures, and the costs and benefits associated with the proposed response
 5. Mitigate potential loss following an incident through activities such as effective claims management, litigation management, disaster recovery, or a modified duty program for workers' compensation
(cf. 0450 - Comprehensive Safety Plan)
(cf. 1330 - Use of School Facilities)
(cf. 4157/4257/4357- Employee Safety)
(cf. 5142 - Safety)

The Superintendent or designee shall advise the Governing Board of any needed action requiring Board approval.

Following any incident resulting in potential or actual harm or injury to a person or damage to property, staff shall promptly document the date and time of the incident, a description of the incident, and any persons present.

Employees are expected to take reasonable precautions for the care and safety of the school equipment with which they have been entrusted. Employees may be held responsible for recurring damage or losses that occur due to their negligence or lack of supervision. Responsibilities related to safety and loss control shall be included in employee job descriptions.

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

~~(cf. 1240—Volunteer Assistance)~~

~~(cf. 1330—Use of School Facilities)~~

~~(cf. 3400—Management of District Assets/Accounts)~~

~~(cf. 3430—Investing)~~

~~(cf. 3440—Inventories)~~

~~(cf. 3512—Equipment)~~

~~(cf. 3514—Environmental Safety)~~

~~(cf. 3514.1—Hazardous Substances)~~

~~(cf. 3515.4—Recovery for Property Loss or Damage)~~

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

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

~~(cf. 3543—Transportation Safety and Emergencies)~~

~~(cf. 4112.42/4212.42/4312.43—Drug and Alcohol Testing for School Bus Drivers)~~

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

~~(cf. 4157/4257/4357—Employee Safety)~~

~~(cf. 4212.5—Criminal Record Check)~~

~~(cf. 5131.1—Bus Conduct)~~

~~(cf. 5131.61—Drug Testing)~~

~~(cf. 5141—Health Care and Emergencies)~~

~~(cf. 5141.22—Infectious Diseases)~~

~~(cf. 5142—Safety)~~

~~(cf. 6145.2—Athletic Competition)~~

~~(cf. 6153—School-Sponsored Trips)~~

~~(cf. 9260—Legal Protection)~~

Insurance

Note: California law requires districts to maintain liability insurance, property fire insurance, workers' compensation insurance, and fidelity bond insurance. Property insurance for theft and damage is permissive. The following list may be expanded to reflect other types of insurance that the district obtains, such as employee health insurance and athletic team member insurance for students who are not otherwise covered.

Insurance or risk pooled coverage shall include, but ~~may~~ not be limited to:

- 1.— Liability insurance (Education Code 35200-35214)
- 2.— ~~Fire insurance for buildings, equipment and vehicles~~ Insurance against fire or other property damage (Education Code 17565)
- 3.— Workers' compensation insurance (Labor Code 3700)
- 4.— Fidelity bond insurance ~~(Education Code 41021)~~

~~A suitable bond indemnifying the district against loss shall be purchased for employees responsible for whose duty includes handling district funds, and may be purchased for other employees responsible for handling district property. The district shall bear the cost of this bonding as needed~~ (Education Code 41021)

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

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

~~(cf. 4156.3/4256.3/4356.3 - Employee Property Reimbursement)~~

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

~~(cf. 5143 - Insurance)~~

~~(cf. 9260 - Legal Protection)~~

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

Regulation approved: April 10, 2007

revised: December 14, 2020

Sierra County/Sierra-Plumas Joint USD

Board Policy

Instruction

BP 6161.1

SELECTION AND EVALUATION OF INSTRUCTIONAL MATERIALS

Note: Pursuant to Education Code 60200 and 60400, the Governing Board is responsible for the adoption of textbooks and other instructional materials, as defined in Education Code 60010, for use in district schools. See the accompanying administrative regulation for required and optional criteria for the selection of instructional materials. See BP 6161.11 - Supplementary Instructional Materials and BP 6163.1 - Library Media Centers for selection processes regarding supplementary materials.

The ~~Governing Board of Education~~ desires that district instructional materials, as a whole, present a broad spectrum of knowledge and viewpoints, reflect and value society's diversity, and enhance instructors' ability to educate all students through the use of multiple teaching strategies and technologies. The Board shall adopt instructional materials based on a determination that such materials are an effective learning resource to help students achieve grade-level competency and that the materials meet criteria specified in law. Textbooks, technology-based materials, and other educational materials shall be aligned with academic content standards and the district's curriculum to ensure that they effectively support the district's adopted courses of study.

(cf. ~~0440-0410 - Nondiscrimination in District Technology Plan~~ Programs and Activities)

(cf. 0415 - Equity)

(cf. 0440 - District Technology Plan)

(cf. 5145.3 - Nondiscrimination/Harassment)

(cf. 6000 - Concepts and Roles)

(cf. 6011 - Academic Standards)

(cf. 6141 - Curriculum Development and Evaluation)

(cf. 6143 - Courses of Study)

(cf. 6146.1 - High School Graduation Requirements)

(cf. 6161.11 - Supplementary Instructional Materials)

(cf. 6162.5 - Student Assessment)

(cf. 6163.1 - Library Media Centers)

Note: The following paragraph is for use by districts that maintain any of grades K-8 and may be revised to reflect the grade levels offered by the district. Pursuant to Education Code 60200, the State Board of Education (SBE) is required to adopt basic instructional materials in specified subjects that districts may select for use in grades K-8. Education Code 60200 provides that the SBE may adopt materials in any of the specified subject areas at least once, but not more than twice, every eight years. Education Code 60210 authorizes the Board to select materials that have not been approved by SBE, provided they are aligned with state academic content standards or Common Core State Standards.

The Board shall select instructional materials for use in grades K-8 that have been approved by the State Board of Education (SBE) or that have otherwise, during the district's review process, been determined to be aligned with the state academic content standards adopted pursuant to Education Code 60605 or the Common Core State Standards adopted pursuant to Education Code 60605.8 by SBE. (Education Code 60200, 60210)

Note: The following paragraph is for use by districts that maintain high schools.

The Board shall adopt instructional materials for grades 9-12 upon determining that the materials meet the criteria specified in law and the accompanying administrative regulation. (Education Code 60400)

Review Process

~~The Superintendent~~ In selecting or ~~designee shall establish a process by which~~ adopting instructional materials, the Board shall ~~be reviewed for~~ consider the recommendation ~~to the Board.~~ ~~Toward that end, he/she may establish an instructional materials review committee to evaluate and recommend instructional materials.~~

~~of~~ (cf. 1220 – Citizen Advisory Committees)

~~The review process shall involve teachers in a substantial manner and shall encourage the participation of parents/guardians and community members. (Education Code 60002)~~

~~(cf. 6020 – Parent Involvement)~~

~~In addition, the instructional materials review committee may include administrators, other staff who have subject matter expertise, and students as appropriate.~~

~~If the district chooses to use instructional materials for grades K-8 that have not been adopted by the SBE, the Superintendent or designee shall ensure that a majority of the participants in the district's review process are classroom teachers who are assigned to the subject area and/or grade level of the materials. (Education Code 60210)~~

~~Individuals who participate in the selection or review of instructional materials shall not have a conflict of interest, as defined in administrative regulation, in the materials being reviewed.~~

~~(cf. 9270 – Conflict of Interest)~~

~~The committee shall review instructional materials using criteria provided in law and administrative regulation, and shall provide the Board with documentation supporting its recommendations.~~

~~All recommended instructional materials shall be available for public inspection at the district office.~~

~~(cf. 5020 – Parent Rights and Responsibilities)~~

~~The district may pilot instructional materials, using a representative sample of classrooms for a specified period of time during a school year, in order to determine how well the materials support the district's curricular goals and academic standards. Feedback from teachers piloting the materials shall be made available to the Board before the materials are adopted~~ an advisory committee established to review the materials.

Public Hearing on Sufficiency of Instructional Materials

Note: As a condition of receiving funds for instructional materials from any state source, Education Code 60119 requires the Board to annually hold a public hearing to determine whether each student in the district has sufficient standards-aligned textbooks or instructional materials in English/language arts (including English language development), mathematics, science, and history-social science that are consistent with the content and cycles of the curriculum framework adopted by SBE. As clarified in the California Department of Education's (CDE) Instructional Materials FAQ, state funding sources for instructional materials include local control funding formula funds and Proposition 20 (2000) lottery funds. The Board must also make a written determination during the hearing as to the sufficiency of textbooks or instructional materials in world language and health courses, as well as the availability of science laboratory equipment in science laboratory courses.

Pursuant to Education Code 60010, as amended by SB 820 (Ch. 110, Statutes of 2020), "technology-based materials" include the electronic equipment required to make use of those materials, including, but not limited to,

laptop computers and devices that provide Internet access. Thus, when districts provide technology-based materials to students, such equipment is subject to the determination of sufficiency pursuant to Education Code 60119.

Education Code 1240 requires the County Superintendent of Schools to review the textbooks and instructional materials of underperforming schools and, if the County Superintendent determines that a school does not have sufficient materials, to prepare a report outlining the noncompliance and give the district a chance to remedy the deficiency. If the deficiency is not remedied by the second month of the school year, the County Superintendent may request that CDE purchase textbooks or materials for the district, and the cost must be repaid by the district. CDE will issue a public statement at an SBE meeting indicating the district's failure to provide instructional materials.

The Board shall annually conduct one or more public hearings on the sufficiency of the district's ~~textbooks and instructional materials, including textbooks, technology-based materials, other instructional materials.~~ (Education Code 60119)educational materials, and tests. Technology-based materials include, but are not limited to, software programs, video disks, compact disks, optical disks, video and audio tapes, lesson plans, databases, and the electronic equipment required to make use of those materials by students and teachers as a learning resource. (Education Code 60010, 60119)

Note: Education Code 60119 specifies that the hearing must be held within eight weeks of the beginning of the school year. Pursuant to Education Code 60119, for a district that operates schools on a multitrack, year-round calendar, the timeline begins with the first day students attend school in any track that begins in August or September.

The hearing shall be held on or before the end of the eighth week from the first day students attend school for that year. (Education Code 60119)

The Board encourages participation by parents/guardians, teachers, interested community members, and bargaining unit leaders at the hearing. Ten days prior to the hearing, the Superintendent or designee shall post a notice in three public places within the district containing the time, place, and purpose of the hearing. The hearing shall not take place during or immediately following school hours. (Education Code 60119)

(cf. 9322 - Agenda/Meeting Materials)

Note: Education Code 60119 requires the Board to adopt a resolution indicating whether or not each student in each school has sufficient standards-aligned textbooks or instructional materials for the subjects specified in items #1-6 below. See the accompanying Exhibit for a sample resolution.

At the hearing(s), the Board shall determine, through a resolution, whether each student in each school, including each English learner, has sufficient textbooks or other instructional materials ~~which that~~ are aligned to the ~~state~~ content standards adopted ~~pursuant to Education Code 60605 or the Common Core State Standards adopted pursuant to Education Code 60605.8 by SBE~~ and ~~which are~~ consistent with the content and cycles of the ~~state's~~ curriculum ~~frameworks~~. ~~Sufficiency of instructional materials shall be determined~~ framework adopted by SBE in each of the following subjects: (Education Code 60119)

1. Mathematics
(cf. 6142.92 - Mathematics Instruction)
2. Science
(cf. 6142.93 - Science Instruction)

3. History-social science
(cf. 6142.94 - History-Social Science Instruction)
4. English language arts, including the English language development component of an adopted program
(cf. 6142.91 - ~~English~~Reading/Language Arts Instruction)
(cf. 6174 - Education for English Learners)
5. World language
(cf. 6142.2 - World~~Foreign~~ Language Instruction)
6. Health
(cf. 6142.8 - Comprehensive Health Education)

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

The Board shall also determine the availability of science laboratory equipment, as applicable to science laboratory courses offered in grades 9-12. (Education Code 60119)

In making these determinations, the Board shall consider whether each student has sufficient textbooks ~~and/or other~~ instructional materials to use in class and to take home. ~~However, this~~ This does not require that each student have two sets of materials. ~~The~~ However, materials ~~may~~ shall not be considered sufficient if they are photocopied sheets from only a portion of a textbook or instructional materials copied to address a shortage. (Education Code 60119)

If materials are in a digital format, they shall be considered sufficient as long as each student, at a minimum, has and can access the same materials in the class and to take home as all other students in the same class or course in the district, and has the ability to use and access them at home. ~~However, the materials shall not be considered sufficient if they are photocopied sheets from only a portion of a textbook or instructional materials copied to address a shortage.~~ (Education Code 60119)

Note: Pursuant to Education Code 60119, if the Board makes a determination that there are insufficient textbooks or other instructional materials, the Board must take action to ensure that the materials are provided within two months of the beginning of the school year. CDE's Instructional Materials FAQ states that, if a district has submitted purchase orders to the publisher to purchase materials to remedy the insufficiency, these materials should be received and made available to students by the end of the second month of the school year. Thus, districts are strongly encouraged to hold the public hearing as early in the school year as possible in order to provide sufficient time to correct any deficiencies.

If the Board determines that there are insufficient textbooks or other instructional materials, ~~the~~ district shall provide information to classroom teachers and to the public setting forth, for each school in which an insufficiency exists, the percentage of students who lack sufficient standards-aligned textbooks or instructional materials in each subject area and the reasons that each student does not have sufficient textbooks or instructional materials. The Board shall take any action, ~~except an action that would require reimbursement by the Commission of State Mandates,~~ to ensure that each student has sufficient materials within two months of the beginning of the school year in which the determination is made. (Education Code 60119)

The degree to which every student has sufficient access to standards-aligned instructional materials shall be included in the district's local control and accountability plan. (Education Code 52060)
(cf. 0460 - Local Control and Accountability Plan)

Complaints

Note: Complaints regarding the contents of instructional materials are addressed in BP/AR 1312.2 - Complaints Concerning Instructional Materials. See AR 1312.4 - Williams Uniform Complaint Procedures for language regarding complaints about deficiencies in instructional materials.

Complaints concerning instructional materials shall be handled in accordance with ~~law, Board policy, and administrative regulation~~ BP/AR 1312.2 - Complaints Concerning Instructional Materials or AR 1312.4 - Williams Uniform Complaint Procedures, as applicable.

(cf. 1312.2 - Complaints Concerning Instructional Materials)

(cf. 1312.4 - Williams Uniform Complaint Procedures)

Legal Reference:

EDUCATION CODE

220 Prohibition against discrimination

1240 County superintendent, general duties

33050-33053 General waiver authority

33126 School accountability report card

35272 Education and athletic materials

44805 Enforcement of course of studies; use of textbooks, rules and regulations

49415 Maximum textbook weight

51501 Nondiscriminatory subject matter

52060-52077 Local control and accountability plan

60000-60005 Instructional materials, legislative intent

60010 Definitions

60040-60052 Instructional requirements and materials

60060-60063.5 Requirements for publishers and manufacturers

60070-60076 Prohibited acts (re instructional materials)

60110-60115 Instructional materials on alcohol and drug education

60119 Public hearing on sufficiency of materials

60200-60210 Elementary school materials

60226 Requirements for publishers and manufacturers

60350-60352 Core reading program instructional materials

60400-60411 High school textbooks

60510-60511 Donation for sale of obsolete instructional materials

60605 State content standards

60605.8 Common Core State Standards

60605.86-60605.88 Supplemental instructional materials aligned with Common Core State Standards

CODE OF REGULATIONS, TITLE 5

9505-9530 Instructional materials

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Instructional Materials FAQ

01-05 Guidelines for Piloting Textbooks and Instructional Materials, rev. January 2015

Standards for Evaluating Instructional Materials for Social Content, 2013

WEB SITES

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

Association of American Publishers: <http://www.publishers.org>

California Academic Content Standards Commission, Common Core State Standards:

<http://www.scoe.net/castandards>

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

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

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Sierra County/Sierra-Plumas Joint USD

Administrative Regulation

Instruction

AR 6161.1

SELECTION AND EVALUATION OF INSTRUCTIONAL MATERIALS

Review Process

Note: The following section may be revised to reflect district practice. Pursuant to Education Code 60002, the district must provide for "substantial" teacher involvement in the selection of instructional materials and must promote the involvement of parents/guardians and other members of the community in the selection of instructional materials. The Education Code does not define "substantial."

The district's review process for evaluating instructional materials shall involve teachers in a substantial manner and shall encourage the participation of parents/guardians and community members in accordance with Education Code 60002. The review process may also involve administrators, other staff who have subject-matter expertise, and students as appropriate. The Superintendent or designee shall seek input from stakeholders with diverse backgrounds and perspectives.

(cf. 6020 - Parent Involvement)

Note: The following paragraph is for use by districts that maintain any of grades K-8.

If the district is considering the use of instructional materials for grades K-8 that have not been adopted by the State Board of Education (SBE), the Superintendent or designee shall ensure that a majority of the participants in the district's review process are classroom teachers who are assigned to the subject area or grade level of the materials. (Education Code 60210)

Note: The following paragraph is optional. The use of review committees is recommended as a best practice, but is not required by law.

The Superintendent or designee may establish an advisory committee to conduct the review of instructional materials.

(cf. 1220 - Citizen Advisory Committees)

The Superintendent or designee shall present to the Governing Board recommendations for instructional materials and documentation that supports the recommendations.

All recommended instructional materials shall be available for public inspection at the district office.

(cf. 5020 - Parent Rights and Responsibilities)

Note: State Board of Education (SBE) policy on Guidelines for Piloting Textbooks and Instructional Materials provides a sample process for piloting instructional materials that addresses the selection of materials to pilot, a chronology of the process, and additional considerations, such as conflict of interest, contacts with publishers, and consideration of standards maps.

When possible, the district may pilot instructional materials in a representative sample of classrooms for a specified period of time during a school year, in order to determine the extent to which the materials support the district's curricular goals and academic standards. Feedback from teachers piloting the materials shall be made available to the Board before the materials are adopted.

Criteria for Selection and Adoption of Instructional Materials

In recommending ~~textbooks or other~~ instructional materials for adoption by the Board ~~of Education~~, the Superintendent or designee shall ensure that ~~such~~the materials:

1. Are aligned to ~~any applicable academic~~the content standards adopted by ~~the State Board of Education (SBE) pursuant to Education Code 60605 and/or Common Core Standards consistent with the content and cycles of the curriculum framework adopted pursuant to Education Code 60605.8~~by SBE
(*cf. 6011 - Academic Standards*)

Note: The following paragraph is for use by districts that offer any of grades K-8. Pursuant to Education Code 60200, SBE is responsible for adopting at least five basic instructional materials for grades K-8 in specified core subjects and any other subject for which SBE determines that the adoption of instructional materials is necessary or desirable.

Education Code 60210 authorizes the Governing Board to select instructional materials for grades K-8 that have not been approved by SBE, provided they are aligned with state academic content standards.

For grades K-8, only instructional materials on the list of materials adopted by ~~the~~ SBE and/or other instructional materials that have not been adopted by ~~the~~ SBE but are aligned with the state academic content standards ~~and/or~~ the Common Core State Standards; may be recommended for selection. (Education Code 60200, 60210)
(*cf. 6161.11 - Supplementary Instructional Materials*)

Note: The following optional paragraph is for use by districts offering any of grades 9-12 and may be revised to reflect district practice. The California Department of Education provides standards map templates on its web site for reference in determining alignment of instructional materials for grade 9-12 core courses.

For grades 9-12, instructional materials in history-social science, mathematics, English/language arts, and science shall be reviewed using a standards map in order to determine the extent to which the materials are aligned to state academic content standards.

~~2. For grades 9-12, are provided by publishers that comply with the requirements of Education Code 60040-60052, 60060-60062, and 60226 (Education Code 60400)~~

32. Do not reflect adversely upon persons because of ~~their race or ethnicity, gender, religion, disability, nationality, sexual orientation, occupation, or other~~any characteristic listed~~specified~~ in Education Code 220~~law and BP 0410 - Nondiscrimination in District Programs and Activities~~, nor contain any sectarian or denominational doctrine or propaganda contrary to law (Education Code 51501, 60044)
(*cf. 0410 - Nondiscrimination in District Programs and Activities*)

43. To the satisfaction of the Board, are accurate, objective, current, and suited to the needs and comprehension of district students at their respective grade levels (Education Code 60045)
54. With the exception of literature and ~~trade book~~tradebooks, use proper grammar and spelling (Education Code 60045)

~~6~~Note: Education Code 60048 and 60200 require that the Board not adopt basic instructional materials that provide unnecessary exposure to a commercial brand name, product, or corporate or company logo, unless it makes specific findings that the use has an educational purpose or is incidental to the general nature of an illustration, as provided in item #6 below. SBE's publication Standards for Evaluating Instructional Materials for Social Content details standards for the use of brand names and corporate logos in instructional materials.

5. Do not expose students to a commercial brand name, product, or corporate or company logo unless the Board makes a specific finding that the use is appropriate based on one of the following: (Education Code 60048, 60200)
- a. The commercial brand name, product, or corporate or company logo is used in text for an educational purpose as defined in guidelines or frameworks adopted by ~~the~~ SBE.
 - b. The appearance of a commercial brand name, product, or corporate or company logo in an illustration is incidental to the general nature of the illustration.
(cf. 1325 - Advertising and Promotion)

~~7.If the materials are technology-based materials, are both available and comparable to other, equivalent instructional materials (Education Code 60052)~~

~~8~~Note: Education Code 60040-60043 require that specific subject matter be included in the district's instructional materials. Education Code 60040 requires that instructional materials include accurate portrayals of the cultural and racial diversity of society as specified. Education Code 60041 requires (1) accurate portrayal of humanity's place in ecological systems and the need to protect the environment and (2) the effects of tobacco, alcohol, and other drug use on the human system. Education Code 60042 requires the Board to adopt materials as it deems necessary to encourage thrift, fire prevention, and the humane treatment of animals and people. Education Code 60043 requires that the Board, when appropriate to the comprehension of students, adopt textbooks for social science, history, or civics classes that contain the Declaration of Independence and the Constitution of the United States. If desired, the district may expand item #6 below to list these specific requirements.

6. Meet the requirements of Education Code 60040-60043 for specific subject content, including, but not limited, accurately portraying society's cultural and racial diversity

~~9~~Note: Items #7-14 below are optional and may be revised to reflect district practice. The district may choose to develop subject-specific criteria as well as general criteria.

7. Support the district's adopted courses of study and curricular goals
(cf. 6141 - Curriculum Development and Evaluation)
(cf. 6142.2 - World/~~Foreign~~ Language Instruction)
(cf. 6142.8 - Comprehensive Health Education)
(cf. 6142.91 - ~~English~~Reading/Language Arts Instruction)
(cf. 6142.92 - Mathematics Instruction)
(cf. 6142.93 - Science Instruction)
(cf. 6142.94 - History-Social Science Instruction)

(cf. 6143 - Courses of Study)
 (cf. 6146.1 - High School Graduation Requirements)

- ~~108.~~ Contribute to a comprehensive, balanced curriculum
- ~~119.~~ Demonstrate reliable quality of scholarship as evidenced by:
- a. Accurate, up-to-date, and well-documented information
 - b. Objective presentation of diverse viewpoints
 - c. Clear, concise writing and appropriate vocabulary
 - d. Thorough treatment of subject matter
- ~~1210.~~ Provide for a wide range of materials at all levels of difficulty, with appeal to students of varied interests, abilities, and developmental levels
- ~~13.~~ ~~Include materials that stimulate~~ 11. Stimulate discussion of contemporary issues and improve students' thinking and decision-making skills
- ~~14.~~ ~~Contribute to the proper articulation of instruction through grade levels~~
- ~~1512.~~ As appropriate, have corresponding versions available in languages other than English
- ~~1613.~~ Include high-quality teacher's guides
- ~~17. Meet high standards in terms of the quality, durability, and appearance of paper, binding, text, and graphics~~

Note: 5 CCR 9517.2 sets the following maximum weight standards for each student textbook: three pounds for grades K-4, four pounds for grades 5-8, and five pounds for grades 9-12. 5 CCR 9517.2 requires publishers submitting textbooks to SBE that exceed those weight standards to provide lighter weight alternatives, such as split volumes or electronic editions, soft cover editions, or other alternate physical formats. For materials for grades 9-12, publishers must disclose the availability of lighter weight alternatives. Item #14 below includes textbook weight as one of the criteria for Board consideration.

14. When available, include options for lighter weight materials in order to help minimize any injury to students by the combined weight of instructional materials

In addition to meeting the above criteria as applicable, technology-based materials shall:

1. Be both available and comparable to other, equivalent instructional materials (Education Code 60052)
2. Be accessible to all students, including economically disadvantaged students, students with disabilities, and English learners
3. Protect the privacy of student data
 (cf. 6157 - Distance Learning)

Conflict of Interest

Note: The following optional section is for use by districts that choose to require individuals who will participate in the review process to first complete a disclosure statement which provides an opportunity to disclose any conflict of interest or appearance of conflict of interest.

To ensure integrity ~~and impartiality~~ in the evaluation and selection of instructional materials, ~~any district employee individuals~~ who ~~is~~ are participating in the evaluation of instructional materials and are not otherwise designated in the district's conflict of interest code shall sign a disclosure statement indicating that ~~he/she~~ they:

Note: Education Code 60061 requires publishers to provide instructional materials free of charge within California to the same extent that they provide free materials to other states or school districts; see Price List of Adopted Instructional Materials on CDE's web site. However, Education Code 60071 forbids publishers from offering "valuable thing(s)" to school officials for the purpose of influencing the purchase of instructional materials. CDE's Instructional Materials FAQ clarifies that, in accordance with the definition of "technology-based materials" in Education Code 60010, districts may accept electronic equipment necessary to make use of technology-based materials provided that such equipment is used by students and teachers as a learning resource, not to replace computers or related equipment in an existing computer lab or to establish a new computer lab.

1. ~~Shall~~ Will not accept any emolument, money, or other valuable thing or inducement to directly or indirectly introduce, recommend, vote for, or otherwise influence the adoption or purchase of any instructional material (Education Code 60072)

Sample copies of instructional materials are excepted from this prohibition. (Education Code 60075)

Note: Items # 2-4 below are optional and should be modified to reflect district practice.

2. Are not employed by nor ~~receives~~ receive compensation from the publisher or supplier of the instructional materials or any person, firm, organization, subsidiary, or controlling entity representing it
3. ~~Does not have and will not negotiate a contractual relationship with the publisher or supplier of the instructional materials or any person, firm, organization, subsidiary, or controlling entity representing it~~
4. ~~Does~~ Do not have an interest as a contributor, author, editor, or consultant in any textbook or other instructional material submitted to the district
(*cf. 9270 - Conflict of Interest*)

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

Exhibit

Instruction

E 6161.1

SELECTION AND EVALUATION OF INSTRUCTIONAL MATERIALS

RESOLUTION ON SUFFICIENCY OF INSTRUCTIONAL MATERIALS

Note: Education Code 60119 requires that the Governing Board hold an annual public hearing regarding the sufficiency of textbooks or other instructional materials and determine through a resolution whether each student has sufficient materials; see the accompanying Board policy. "Sufficient textbooks or instructional materials," as defined in Education Code 60119, means that each student in the district, including each English learner, has a standards-aligned textbook or instructional materials, which may include technology-based materials, to use in class and to take home.

The following sample resolution is based on the 2008 sample resolution developed by the California Department of Education (CDE) but has been updated to reflect current law. This resolution may be used to certify compliance with Education Code 60119.

Whereas, the Governing Board of the (name of school district), in order to comply with the requirements of Education Code 60119, held a public hearing on (date), ~~Whereas, the Board of Education of the Sierra Plumas Joint Unified School District/Sierra County Office of Education,~~ at (time) o'clock, which is on or before the eighth week of school (between the first day that students attend school and the end of the eighth week from that day) and which did not take place during or immediately following school hours, and;

Whereas, the Board provided at least 10 ~~days~~days' notice of the public hearing by posting it in at least three public places within the district stating the time, place, and purpose of the hearing, and;

Whereas, the Board encouraged participation by parents/guardians, teachers, members of the community, and bargaining unit leaders in the public hearing, and;

Whereas, information provided at the public hearing detailed the extent to which sufficient textbooks or other instructional materials were provided to all students, including English learners, in the ~~Sierra Plumas Joint Unified School District/Sierra County Office~~(name of Education, school district), and;

Whereas, the definition of "sufficient textbooks or instructional materials" means that each student, including each English learner, has a standards-aligned textbook or instructional materials to use in class and to take home, which may include materials in a digital format but shall not include photocopied sheets from only a portion of a textbook or instructional materials copied to address a shortage, and;

Whereas, textbooks or instructional materials in core curriculum subjects should be aligned with state academic content standards ~~adopted by the State Board of Education pursuant to Education~~

~~Code 60605~~ and/or the Common Core State Standards adopted ~~pursuant to~~ by the State Board of Education-Code 60605.8;

Finding of Sufficient Textbooks or Instructional Materials

Note: The following section is for use when the Board is making a finding that the district has "sufficient" materials. According to CDE, Education Code 60119 requires documentation of sufficiency of textbooks or instructional materials to be presented at the public hearing. Survey forms are available on CDE's web site which may be used as a self-study and county office validation tool for grades K-12.

Whereas, sufficient standards-aligned textbooks or other instructional materials that are consistent with the cycles and content of the curriculum frameworks were provided to each student, including each English learner, in the following subjects:

*Note: To provide complete information about the basis for the Board's determination of sufficiency, the district may wish to include the names of the textbooks or instructional materials provided to students, as well as the applicable state adoption cycle.

- *• Mathematics: *(List adopted textbooks or instructional materials for this subject for each grade level or school as well as applicable state adoption cycle.)*

- *• Science: *(List adopted textbooks or instructional materials for this subject for each grade level or school as well as applicable state adoption cycle.)*

- *• History-social science: *(List adopted textbooks or instructional materials for this subject for each grade level or school as well as applicable state adoption cycle.)*

- *• English language arts, including the English language development component of an adopted program: *(List adopted textbooks or instructional materials for this subject for each grade level or school as well as applicable state adoption cycle.)*

- *• World/~~foreign~~ language: *(List adopted textbooks or instructional materials for this subject for each grade level or school as well as applicable state adoption cycle.)*

- *• Health: *(List adopted textbooks or instructional materials for this subject for each grade level or school as well as applicable state adoption cycle.)*

Note: The following paragraph is for use by districts that maintain grades 9-12. The Board may provide a list of the science laboratory classes offered in grades 9-12 and details on the science laboratory equipment available for these classes.

Whereas, laboratory science equipment was available for science laboratory classes offered in grades 9-12, inclusive;

Therefore, it is resolved that for the (*year*) school year, the ~~Sierra Plumas Joint Unified School District/Sierra County Office~~(*name of Education school district*) has provided each student with sufficient standards-aligned textbooks or other instructional materials that are consistent with the cycles and content of the curriculum frameworks.

Finding of Insufficient Textbooks or Instructional Materials

Note: The following section is for use when the Board is making a finding of "insufficient" materials. Education Code 60119 requires that the Board's resolution list, for each school for which an insufficiency exists, the percentage of students at each grade level who lack sufficient materials in each of the subject areas listed below.

Whereas, information provided at the public hearing and to the Board at the public meeting detailed that insufficient standards-aligned textbooks or other instructional materials were provided to students in the following subjects and grade levels at district schools: (*For each school, list the percentage of students who lack sufficient standards-aligned textbooks or instructional materials in mathematics, science, history-social science, English language arts, world/foreign language, and health.*)

Whereas, sufficient textbooks or other instructional materials were not provided at each school listed above due to the following reasons: (*For each school at which there is an insufficiency, list the reasons that each student does not have sufficient instructional materials in each subject and grade level listed above.*)

Therefore, it is resolved, that for the (*year*) school year, the ~~Sierra Plumas Joint Unified School District/Sierra County Office~~(*name of Education school district*) has not provided each student with sufficient textbooks or other instructional materials that are consistent with the cycles and content of the curriculum framework, and;

Be it further resolved, that the following actions will be taken to ensure that all students have sufficient standards-aligned textbooks or other instructional materials in all subjects that are consistent with the cycles and content of the curriculum frameworks within two months of the beginning of the school year in which this determination is made. (*List actions to be taken to resolve insufficiency.*)

PASSED AND ADOPTED THIS _____ day of _____, _____ at a meeting, by the following vote:

_____ AYES: _____

NOES: _____

ABSENT: _____

Attest:

Secretary

President

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
Exhibit version: April 10, 2007
revised: February 14, 2012
revised: April 9, 2013
revised: October 10, 2017
revised: December 14, 2020

Sierra County/Sierra-Plumas Joint USD

Exhibit

Board Bylaws

E(1) 9323.2

ACTIONS BY THE BOARD

ACTIONS REQUIRING A SUPER MAJORITY VOTE

Note: The following exhibit lists some of the Governing Board actions that require more than a simple majority vote. Other such actions may exist and may be identified in the future.

~~Actions Requiring a Two-Thirds Vote of the Board:~~

Note: For an action requiring a two-thirds vote to pass, a three-member board will need two board members to vote in favor of the item, a five-member board will need four board members to vote in favor of the item, and a seven-member board will need five board members to vote in favor of the item.

1. Resolution declaring the ~~Board of Education's~~Governing Board's intention to sell or lease real property (Education Code 17466)
(cf. 3280 - Sale or Lease of District-Owned Real Property)
2. Resolution declaring the Board's intent to convey or dedicate property to the state or any political subdivision for the purposes specified in Education Code 17556 (Education Code 17557)
3. Resolution authorizing and directing the Board president, or any other presiding officer, secretary, or member, to execute a deed of dedication or conveyance of property to the state or a political subdivision (Education Code 17559)
4. Lease, for up to three months, of school property which has a residence on it and which cannot be developed for district purposes because funds are unavailable (Education Code 17481)

Note: Item #5 below is different from temporary borrowing pursuant to Government Code 53850-53858 which requires only a majority vote of the Board.

5. Request for temporary borrowing of funds needed for immediate requirements of the district to pay district obligations incurred before the receipt of district income for the fiscal year sufficient to meet the payment(s) (Government Code 53821)
6. Upon complying with Government Code 65352.2 and Public Resources Code 21151.2, action to render city or county zoning ordinances inapplicable to a proposed use of the property by the district (Government Code 53094)
(cf. 7131 - Relations with Local Agencies)
(cf. 7150 - Site Selection and Development)
(cf. 7160 - Charter School Facilities)

7. When the district is organized to serve only grades K-8, action to establish a community day school for any of grades K-8 (Education Code 48660)
(cf. 6185 - Community Day School)
8. When the district is organized to serve only grades K-8, has an average daily attendance (ADA) of 2,500 or less, or desires to operate a community day school to serve any of grades K-6 (and no higher grades) and seeks to situate a community day school on an existing school site, certification that satisfactory alternative facilities are not available for a community day school (Education Code 48661)
9. Resolution of intent to issue general obligation bonds with the approval of 55 percent of the voters of the district (Education Code 15266)
(cf. 7214 - General Obligation Bonds)
10. Resolution of intent to issue bonds within a school facilities improvement district with the approval of 55 percent of the voters of the school facilities improvement district (Education Code 15266)
(cf. 7213 - School Facilities Improvement Districts)
11. Resolution to place a parcel tax on the ballot (Government Code 53724)
(cf. 3471 - Parcel Taxes)

Note: Code of Civil Procedure 1245.240 requires that, prior to commencing an eminent domain action, the Board adopt a resolution of necessity approved by a two-thirds vote of the Board unless a greater vote is required by statute, charter, or ordinance. In addition, if the Board desires to use the property for a different purpose than stated in the resolution of necessity, then pursuant to Code of Civil Procedure 1245.245, the Board must adopt, by two-thirds vote, another resolution authorizing the different use unless a greater vote is required by statute, charter, or ordinance.

12. Resolution of necessity to proceed with an eminent domain action and, if the Board subsequently desires to use the property for a different use than stated in the resolution of necessity, a subsequent resolution so authorizing the different use (Code of Civil Procedure 1245.240, 1245.245)

Note: Item #13 is for use by districts governed by a three-member board that have elected to use an alternative procedure for awarding contracts for public works projects pursuant to the Uniform Public Construction Cost Accounting Act (UPCCAA) (Public Contract Code 22000-22045), which establishes a higher bid limit and a more informal bidding process for certain projects. For further information, see BP 3311.1 - Uniform Public Construction Cost Accounting Procedures.

13. When the district has a three-member Board, and has adopted the procedures set forth in the Uniform Public Construction Cost Accounting Act (UPCCAA), action to respond to an emergency facilities condition without giving notice for bids to let contracts, including the repair or replacement of district facilities, the taking of any other action that is directly related to and immediately required by that emergency, the procurement of the necessary equipment, services, and supplies for those purposes, the delegation of authority to the Superintendent or designee to take such action, and the determination during a regular Board meeting of the need to continue the action (Public Contract Code 22035, 22050)
(cf. 3311.1 - Uniform Public Construction Cost Accounting Procedures)

Actions Requiring a Two-Thirds Vote of the Board Members Present at the Meeting:

1. Determination that there is a need to take immediate action and that the need for action came to the district's attention after the posting of the agenda. If less than two-thirds of the Board members are present at the meeting, a unanimous vote of all members present is required. (Government Code 54954.2)
2. Determination that a closed session is necessary during an emergency meeting. If less than two-thirds of the Board members are present, a unanimous vote of all members present is required. (Government Code 54956.5)
(cf. 9320 - Meetings and Notices)
(cf. 9321 - Closed Session ~~Purposes and Agendas~~)

Actions Requiring a Four-Fifths Vote of the Board:

~~1. Expenditure and transfer of necessary funds and use of district property or personnel to meet a national or local emergency created by war, military, naval, or air attack, or sabotage, or to provide for adequate national or local defense (Government Code 53790-53792)
(cf. 3110 - Transfer of Funds)~~

Note: For an action requiring a four-fifths vote to pass, a three-member board will need a unanimous vote in favor of the item, a five-member board will need four board members to vote in favor of the item, and a seven-member board will need six board members to vote in favor of the item.

21. Resolution for district borrowing based on issuance of notes, tax anticipation warrants, or other evidences of indebtedness, in an amount up to 50 percent of the district's estimated income and revenue for the fiscal year or the portion not yet collected at the time of the borrowing (Government Code 53822, 53824)
32. Resolution for district borrowing, between July 15 and August 30 of any fiscal year, of up to 25 percent of the estimated income and revenue to be received by the district during that fiscal year from apportionments based on ADA for the preceding school year (Government Code 53823-53824)
43. Declaration of an emergency in order to authorize the district to include a particular brand name or product in a bid specification (Public Contract Code 3400)
(cf. 3311 - Bids)

Note: Item #4 is for use by districts governed by a five-member or seven-member board.

Items #4-5 are for use by districts that have elected to use an alternative procedure for awarding contracts for public works projects pursuant to the UPCCAA. For further information, see BP 3311.1 - Uniform Public Construction Cost Accounting Procedures.

4. When the district has a five-member or seven-member Board and has adopted the procedures set forth in UPCCAA, action to respond to an emergency facilities condition without giving notice for bids to let contracts, including the repair or replacement of district facilities, the taking of any other action that is directly related to and immediately required by that emergency, the procurement of the necessary equipment, services, and supplies for

those purposes, the delegation of authority to the Superintendent or designee to take such action, and the determination during a regular Board meeting of the need to continue the action (Public Contract Code 22035, 22050)

65. Resolution to award a contract for a public works project at \$212,500 or less to the lowest responsible bidder, when the district is using the informal process authorized under the ~~Uniform Public Construction Cost Accounting Act~~ UPCCAA for projects of \$200,000 or less, all bids received are in excess of \$200,000, and the Board determines that the district's cost estimate was reasonable (Public Contract Code 22034)

Action Requiring a Four-Fifths Vote of the Board Members Present at the Meeting

A four-fifths vote of the Board members present at the meeting shall be required to approve the expenditure and transfer of necessary funds and use of district property or personnel to meet a national or local emergency created by war, military, naval, or air attack, or sabotage, or to provide for adequate national or local defense. (Government Code 53790-53792)

(cf. 3110 - Transfer of Funds)

(cf. ~~3311.1 - Uniform Public Construction Cost Accounting Procedures~~)

Actions Requiring a Unanimous Vote of the Board:

1. Resolution authorizing and prescribing the terms of a lease of district property for extraction and taking of gas not associated with oil (Education Code 17510-17511)
2. Authorization of the use of day labor or force account, or waiver of the competitive bid process pursuant to Public Contract Code 20111, when the Board determines that an emergency exists requiring the repair, alteration, work, or improvement to any facility to permit the continuance of existing classes or to avoid danger to life or property, and upon approval of the County Superintendent of Schools (Public Contract Code 20113)

Action Requiring a Unanimous Vote of the Board Members Present at the Meeting:

1. Private sale of surplus property without advertisement in order to establish that such property is not worth more than \$2,500. Disposal of surplus property or donation to a charitable organization requires the unanimous vote of the Board members present to establish that the value of such property would not defray the cost of arranging its sale. (Education Code 17546)
(cf. 3270 - Sale and Disposal of Books, Equipment and Supplies)

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