

Agenda

SUTTER COUNTY BOARD OF EDUCATION

Wednesday, October 10, 2018

Regular Meeting – 5:30 p.m.

Sutter County Superintendent of Schools Office

970 Klamath Lane – Board Room

Yuba City, CA 95993

- *Public Hearing – Sunshine 2018/2019 Initial Bargaining Proposals – Sutter County Superintendent of Schools Staff Association (certificated) and Sutter County Superintendent of Schools*
- *Public Hearing - Sunshine 2018/2019 Initial Bargaining Proposal – California School Employees Association (CSEA), Chapter 634 and Sutter County Superintendent of Schools*

A full Board packet is available for review at the Sutter County Superintendent of Schools Office Reception Desk, 970 Klamath Lane, Yuba City, CA (8:00 a.m. – 5:00 p.m., Monday through Friday – excluding legal holidays) and the Sutter County Superintendent of Schools’ website at www.sutter.k12.ca.us.

Members of the public wishing to address the Board on specific agenda items, or any item of interest that is within the subject matter jurisdiction of the Board, will be given an opportunity to do so. At the discretion of the Board president, time limits may be imposed upon such presentations. No action may be taken on items not appearing on the posted agenda.

- 5:30 p.m.**
- 1.0 Call to Order
 - 2.0 Pledge of Allegiance
 - 3.0 Roll Call of Members:

Victoria Lachance, President
Jim Richmond, Vice President
June McJunkin, Member
Karm Bains, Member
Ron Turner, Member

- 4.0 Items of Public Interest to Come to the Attention of the Board

Members of the public are given an opportunity to address the Board regarding items not listed on the agenda. *The California Government Code, Section 54954.3(a) states, “.....no action shall be taken on any item not appearing on the agenda unless the action is otherwise authorized by subdivision (b) of Section 54954.2.*

5.0 Approve Minutes of the September 12, 2018 Regular Meeting –
[Action Item]

The minutes of the September 12, 2018, Regular Meeting of the Sutter County Board of Education are presented for approval.

6.0 Adopt Resolution Number 18-19-II– GANN Limit Resolution –
Barbara Henderson – **[Action Item]**

Resolution Number 18-19-II is presented for Board approval to certify the appropriations in the adopted budget do not exceed the limitations imposed by Article XIIB of the California Constitution, commonly known as the Gann Amendment.

7.0 Presentation of the 2017-2018 Unaudited Actuals Financial
Report – Aron Heinz

The 2017-2018 fiscal year-end closing is reported to the state in the Unaudited Actuals Financial Report. Mr. Heinz will present the report to the Board.

8.0 Business Services Report

8.1 Monthly Financial Report – September 2018 – Aaron Heinz

8.2 Donations – Barbara Henderson

9.0 Adopt Resolution No 18-19-III – Special Education Local Plan Area
(SELPA) – Local Education Agency Assurances and changes to
Local Plan Policy LP/LAR 91, SRP/SRAR 3 and LP/LAR 79
Dr. Baljinder Dhillon **[Action Item]**

Resolution No. 18-19-III – Special Education Local Plan Area (SELPA) – Local Education Agency Assurances and Local Plan Policy changes to LP/LAR 91, SRP/SRAR 3 and LP/LAR 79 are being presented for adoption. This change to a state required Local Plan policy also necessitates adoption of the Local Plan Policy Assurances. These Assurances are required by Federal and State law to be adopted by each LEA. They are the basis for operation and administration of Special Education programs. Adoption signifies the LEA will meet all applicable state and federal laws and regulations in accordance with the Individuals with Disabilities Education Act and the Federal Rehabilitation Act of 1973, as amended, and the provisions of the California Education Code.

10.0 Public Hearing to Sunshine Bargaining Proposals - Sutter County
Superintendent of Schools Staff Association (CTA) and Sutter County
Superintendent of Schools for CTA – 2018-2019
Lynette Ristine and Wendy Bedard

Pursuant to Government Code Section 3547, the initial negotiations proposals of the exclusive representative union shall be “sunshined” for public comment.

CTA Local Chapter and Sutter County Superintendent of Schools are presenting proposals for the 2018/2019 school year for sunshining.

- 11.0 Public Hearing to Sunshine 2018-2019 Bargaining Proposals
CSEA Chapter 634 (classified employees) and Sutter County
Superintendent of Schools (for CSEA)
Heather Murray and Wendy Bedard

Pursuant to Government Code Section 3547, the initial negotiations proposals of the exclusive representative union shall be “sunshined” for public comment.

CSEA, Local Chapter 634 and Sutter County Superintendent of Schools are presenting proposals for the 2018/2019 school year for sunshining.

- 12.0 Second Reading (RESCIND) – Board Policies –
Dr. Christine McCormick **[Action Item]**

The following Board Policies are being presented for their second reading to Rescind:

BP/AR 6174 – English Learners
BP/AR 5022 – Student Privacy
BP/AR 1312 – Uniform Complaint Procedures
BP 0410 – Non Discrimination in Programs & Activities

- 13.0 Second Reading Board Policies – Dr. Christine McCormick
[Action Item]

The following Board Policies are being presented for their second reading:

AR 3512 - Equipment
BP and B/AR 3230 – Federal Grant Funds

- 14.0 Items from the Superintendent/Board

- 15.0 Adjournment

In compliance with the Americans with Disabilities Act, for those requiring special assistance to access the Board Meeting room, to access written documents being discussed at the Board Meeting, or to otherwise participate at Board Meetings, please contact Dr. Baljinder Dhillon at 530-822-2900 for assistance. Notification at least 48 hours prior to the meeting will enable the Superintendent's Office to make reasonable arrangements to ensure accessibility to the Board Meeting and to provide any required accommodations, auxiliary aids or services.

All Open Session Agenda related documents, including materials distributed less than 72 hours prior to the scheduled meeting, are available to the public for viewing at the Sutter County Superintendent of Schools Office located at 970 Klamath Lane, Yuba City, CA 95993.

BOARD AGENDA ITEM: Approve Minutes of the September 12, 2018, Regular Board Meeting

BOARD MEETING DATE: October 10, 2018

AGENDA ITEM SUBMITTED FOR:

- Action
- Reports/Presentation
- Information
- Public Hearing
- Other (specify)

PREPARED BY:

Maggie Nicoletti

SUBMITTED BY:

Dr. Baljinder Dhillon

PRESENTING TO BOARD:

Dr. Baljinder Dhillon

BACKGROUND AND SUMMARY INFORMATION:

The minutes of the regular meeting of the Sutter County Board of Education held September 12, 2018, are presented for approval.

Unapproved
SUTTER COUNTY BOARD OF EDUCATION MINUTES
Regular Meeting
September 12, 2018

1.0 CALL TO ORDER

A regular meeting of the Sutter County Board of Education was called to order by President Victoria Lachance, 5:30 p.m., September 12, 2018, at the Sutter County Superintendent of Schools Office, 970 Klamath Lane, Yuba City, California.

2.0 PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was led by Jim Richmond.

3.0 ROLL CALL OF MEMBERS

Victoria Lachance, President – Present
Jim Richmond, Vice President – Present
Karm Bains, Member – Present
June McJunkin, Member – Present
Ronald Turner, Member – Present

Dr. Baljinder Dhillon, Ex-officio Secretary – Present

Staff Members Present: Dr. Christine McCormick, Barbara Henderson and Maggie Nicoletti

4.0 Items of Public Interest to come to the attention of the Board

None.

5.0 Approve Minutes of the August 8, 2018, Regular Sutter County Board of Education Meeting

A motion was made to approve the minutes of the August 8, 2018, Regular Meeting of the Sutter County Board of Education.

<i>Motion:</i>	Karm Bains	<i>Seconded:</i> June McJunkin
<i>Action:</i>	Motion Carried	
<i>Ayes:</i>	5 (Bains, Lachance, McJunkin, Richmond and Turner)	
<i>Noes:</i>	0	
<i>Absent:</i>	0	<i>Abstain:</i> 0

6.0 Public Hearing on Sufficiency of Textbooks and/or Instructional Materials

The Public Hearing was declared open at 5.31 p.m. by President Lachance. There being no comments from the public, President Lachance closed the public hearing at 5:32 p.m.

7.0 Adopt Resolution No. 18-19-I Sufficiency of Instructional Materials

Dr. Christine McCormick reviewed the list of textbooks and/or instructional materials for students in county-operated programs and requested Board approval of Resolution No. 18-19-I Sufficiency of Instructional Materials.

A motion was made to adopt Resolution No. 17-18-I Sufficiency of Instructional Materials.

Roll Call Vote: McJunkin, aye; Bains, aye; Lachance, aye; Richmond, aye and Turner, aye.

Motion: Ron Turner *Seconded:* Jim Richmond
Action: Motion Carried
Ayes: 5 (Bains, Lachance, McJunkin, Richmond and Turner)
Noes: 0
Absent: 0 *Abstain:* 0

8.0 Business Services Report

8.1 Monthly Financial Report – August 2017

Barbara reviewed the Monthly Financial Report with the Board and pointed out pertinent information.

8.2 Surplus Report

Barbara reviewed the surplus report with the Board Members.

9.0 Superintendent’s Policies

The following Superintendent’s Policies are being presented as information items – Dr. Christine McCormick

- SP and S/AR 5145.13 Response to Immigration Enforcement
- SP 0410 Non Discrimination in Programs & Activities
- SP and S/AR 5125 Student Records
- SP and S/AR 5125.1 Release of Directory Information
- SP and S/AR 5131.6 Alcohol and Other Drugs
- SP and S/AR 5131.7 Weapons and Dangerous Instruments
- SP and S/AR 1312.3 Uniform Complaint Procedures
- SP and S/AR 5020 Parent Rights and Responsibilities
- SP and S/AR 5022 Student Privacy
- SP and S/AR 6174 English Learners

Dr. McCormick stated that some of the policies that were previously defined as Board Policies are actually Superintendent’s Policies. Superintendent’s Policies will be presented to the Board as information items; not requiring a first and second reading.

10.0 First Reading (RESCIND) Board Policies

Chris stated this is to align all policies to be either Board Policies or Superintendent’s Policies.

- BP/AR 6174 – English Learners
- BP/AR 5022 – Student Privacy
- BP/AR 1312 – Uniform Complaint Procedures
- BP 0410 – Non Discrimination in Programs & Activities

11. First Reading Board Policies and Administrative Regulations

Policies presented for a first reading

- AR 3512 – Equipment
- BP and B/AR 3230 – Federal Grant Funds

12.0 Closed Session

At 5:59 p.m., President Lachance announced that the Board would convene to Closed Session.

Liability Claims: Claimant: TC 18-19-1

13.0 Liability Claims: Claimant TC 18-19-II

14.0 Reconvene to Open Session

The Board reconvened to Open Session at 6:10 p.m.

15.0 Report of Action Taken in Closed Session

President Lachance reported that in Closed Session, the Board instructed Superintendent Dhillon to deny liability claims TC 18-19-I and TC 18-19-II against the Sutter County Board of Education/Sutter County Superintendent of Schools.

16.0 Items from the Superintendent/Board

Superintendent Dhillon gave an update to the Board on SB 328 – Pupil Attendance – School Start Time.

17.0 Adjournment

A motion was made to adjourn the meeting at 6:17 p.m.

Motion: June McJunkin *Seconded:* Ron Turner
Action: Motion Carried
Ayes: 5 (Bains, Lachance, McJunkin, Richmond and Turner)
Noes: 0
Absent: 0 *Abstain:* 0

BOARD AGENDA ITEM: GANN Limit

BOARD MEETING DATE: October 10, 2018

AGENDA ITEM SUBMITTED FOR:

- Action
- Reports/Presentation
- Information
- Public Hearing
- Other (specify)

PREPARED BY:

Barbara Henderson

SUBMITTED BY:

Barbara Henderson

PRESENTING TO BOARD:

Barbara Henderson

BACKGROUND AND SUMMARY INFORMATION:

Resolution No. 18-19-II is presented for Board approval to certify that the appropriations in the adopted budget do not exceed the limitations imposed by Article XIII B of the California Constitution, commonly known as the GANN Amendment

**SUTTER COUNTY BOARD OF EDUCATION
SUTTER COUNTY SUPERINTENDENT OF SCHOOLS**

ADOPTION OF GANN LIMIT

RESOLUTION NO. 18-19-II

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

WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called "Gann Limits", for public agencies, including county superintendent of schools offices; and

WHEREAS, the Sutter County Superintendent of Schools must establish a Gann Limit for the 2017-18 fiscal year and a projected Gann Limit for the 2018-19 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law; and

NOW, THEREFORE, BE IT RESOLVED that the Sutter County Board of Education does provide notice that the attached calculations and documentation of the Gann Limits for the 2017-18 and 2018-19 fiscal years are made in accordance with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that the Sutter County Board of Education does hereby declare that the appropriations in the Budget for 2017-18 and 2018-19 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED that the Sutter County Superintendent of Schools provide copies of this resolution along with appropriate attachments to interested citizens of this district.

I hereby certify that the foregoing is a true copy of the resolution adopted by the Sutter County Board of Education, in a meeting thereof held on October 10, 2018 by the following vote:

McJunkin _____; Bains _____; Lachance _____; Richmond _____; Turner _____

Ayes: _____

Noes: _____

Absent: _____

Victoria Lachance, President
Sutter County Board of Education

Dr. Bal Dhillon, Ex-officio Secretary
Sutter County Board of Education

	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA	2016-17 Actual			2017-18 Actual		
(2016-17 Actual Appropriations Limit and Gann ADA are from county's prior year Gann data reported to the CDE. LCFF data are from the 2016 annual LCFF Target Entitlement Exhibit.)						
PRIOR YEAR APPROPRIATIONS LIMIT						
1. Program Portion of Prior Year Appropriations Limit (A3 times [A6 divided by (A6 plus A7)]), not to exceed A6). Excess is added to Other Services portion.	279,893.52		279,893.52			272,102.88
2. Other Services Portion of Prior Year Appropriations Limit (A3 minus A1)	726,630.61		726,630.61			706,405.37
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D17, PY column)	1,006,524.13		1,006,524.13			978,508.25
PRIOR YEAR GANN ADA						
4. Program ADA (Preload/Line B3, PY column)	85.71		85.71			63.82
5. Other ADA (Preload/Line B4, PY column)	16,431.97		16,431.97			16,627.27
PRIOR YEAR LCFF						
6. LCFF Alternative Education Grant (Preload/Line F1, Alternative Education Grant, 2016-17 Annual County LCFF Target Entitlement)	1,366,401.00		1,366,401.00			1,366,401.00
7. LCFF Operations Grant, (Preload/Line A9, Operations Grant, 2016-17 Annual County LCFF Target Entitlement)	3,547,309.00		3,547,309.00			3,547,309.00
ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA	Adjustments to 2016-17			Adjustments to 2017-18		
ADJUSTMENTS TO PRIOR YEAR LIMIT						
8. Reorganizations and Other Transfers						
9. Temporary Voter Approved Increases						
10. Less: Lapses of Voter Approved Increases						
11. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A8 plus A9 minus A10)			0.00			0.00
12. Adjustments to Program Portion ((Lines A1 divided by A3) times Line A11)	0.00		0.00	0.00		0.00
13. Adjustments to Other Services Portion (Lines A11 minus A12)			0.00			0.00
ADJUSTMENTS TO PRIOR YEAR ADA (Only for reorganizations and other transfers, and only if adjustments to the appropriations limit amounts are entered in Line A8 or A12 above)						
14. Adjustments to Program ADA						
15. Adjustments to Other ADA						
B. CURRENT YEAR GANN ADA	2017-18 Annual Report			2018-19 Annual Estimate		
CURRENT YEAR PROGRAM ADA (2017-18 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the COE)						
1. Total County Program ADA (Form A, Line B1d)	63.82		63.82	45.00		45.00
2. Total Charter Schools ADA (Form A, Line C2d plus C6d)	0.00		0.00	0.00		0.00
3. Total Current Year ADA (Lines B1 through B2)	63.82	0.00	63.82	45.00	0.00	45.00
	2017-18 P2 Report			2018-19 P2 Estimate		
CURRENT YEAR OTHER ADA						
4. Total District Gann ADA (District Form GANN, Line B3)			16,627.27			16,552.35
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2017-18 Actual			2018-19 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	15,499.48		15,499.48	15,559.00		15,559.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	979.27		979.27	1,115.00		1,115.00
4. Secured Roll Taxes (Object 8041)	1,335,129.97		1,335,129.97	1,333,051.00		1,333,051.00
5. Unsecured Roll Taxes (Object 8042)	76,796.31		76,796.31	75,207.00		75,207.00
6. Prior Years' Taxes (Object 8043)	1,180.48		1,180.48	581.00		581.00
7. Supplemental Taxes (Object 8044)	23,622.70		23,622.70	21,855.00		21,855.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Receipts from County Bd. of Supervisors (Object 8070)	0.00		0.00	0.00		0.00
11. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
12. Comm. Redevelopment Funds (Objects 8047 & 8625)	0.00		0.00	0.00		0.00
13. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
14. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
15. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00

	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
16. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
17. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C16)	1,453,208.21	0.00	1,453,208.21	1,447,368.00	0.00	1,447,368.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
18. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)						
19. TOTAL LOCAL PROCEEDS OF TAXES (Lines C17 plus C18)	1,453,208.21	0.00	1,453,208.21	1,447,368.00	0.00	1,447,368.00
EXCLUDED APPROPRIATIONS						
20. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			637,270.02			665,664.00
OTHER EXCLUSIONS						
21. Americans with Disabilities Act						
22. Unreimbursed Court Mandated Desegregation Costs						
23. Other Unfunded Court-ordered or Federal Mandates						
24. TOTAL EXCLUSIONS (Lines C20 through C23)			637,270.02			665,664.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
25. LCFF - CY (objects 8011 and 8012)	7,928,173.00		7,928,173.00	7,753,041.00		7,753,041.00
26. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(17,480.00)		(17,480.00)	0.00		0.00
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	7,910,693.00	0.00	7,910,693.00	7,753,041.00	0.00	7,753,041.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	35,604,568.96		35,604,568.96	35,551,081.00		35,551,081.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	284,073.52		284,073.52	200,000.00		200,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT			2017-18 Actual			2018-19 Budget
1. Revised Prior Year Program Limit (Lines A1 plus A12)			279,893.52			272,102.88
2. Inflation Adjustment			1.0369			1.0367
3. Program Population Adjustment (Lines B3 divided by [A4 plus A14]) (Round to four decimal places)			0.7446			0.7051
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)			216,099.00			198,900.99
5. Revised Prior Year Other Services Limit (Lines A2 plus A13)			726,630.61			706,405.37
6. Inflation Adjustment			1.0369			1.0367
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A15]) (Round to four decimal places)			1.0119			0.9955
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			762,409.25			729,034.96
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			978,508.25			927,935.95
APPROPRIATIONS SUBJECT TO THE LIMIT						
10. Local Revenues Excluding Interest (Line C19)			1,453,208.21			1,447,368.00
11. Preliminary State Aid Calculation						
a. Maximum State Aid in Local Limit (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero)			162,570.06			146,231.95
12. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			12,995.28			9,015.85
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			1,466,203.49			1,456,383.85
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			149,574.78			137,216.10
14. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D12b)			1,466,203.49			
b. State Subventions (Line D13)			149,574.78			
c. Less: Excluded Appropriations (Line C24)			637,270.02			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)			978,508.25			

BOARD AGENDA ITEM: Unaudited Actuals

BOARD MEETING DATE: October 10, 2018

AGENDA ITEM SUBMITTED FOR:

- Action
- Reports/Presentation
- Information
- Public Hearing
- Other (specify)

PREPARED BY:

Internal Business

SUBMITTED BY:

Aaron Heinz

PRESENTING TO BOARD:

Aaron Heinz

BACKGROUND AND SUMMARY INFORMATION:

Detail of expenditures and revenue including ending fund balance for the 2017-18 fiscal year will be reported.

Sutter County Superintendent of Schools

2017/2018
Unaudited Actuals Report

Presented to the Board
October 10, 2018



SUTTER COUNTY
SUPERINTENDENT OF SCHOOLS

2017-2018
UNAUDITED ACTUALS
FINANCIAL REPORT

OCTOBER 10, 2018



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UNAUDITED ACTUAL FINANCIAL REPORT:

To the Superintendent of Public Instruction:

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

Signed: _____

County Superintendent/Designee

(Original signature required)

Date: _____

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

For County Office of Education:

Aaron Heinz

Name

Director of Internal Business Services

Title

530-822-2915

Telephone

AaronH@sutter.k12.ca.us

E-mail Address

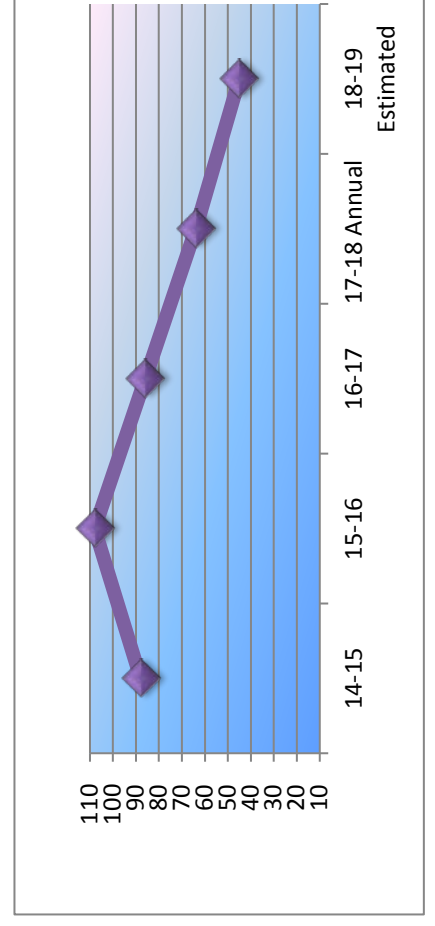
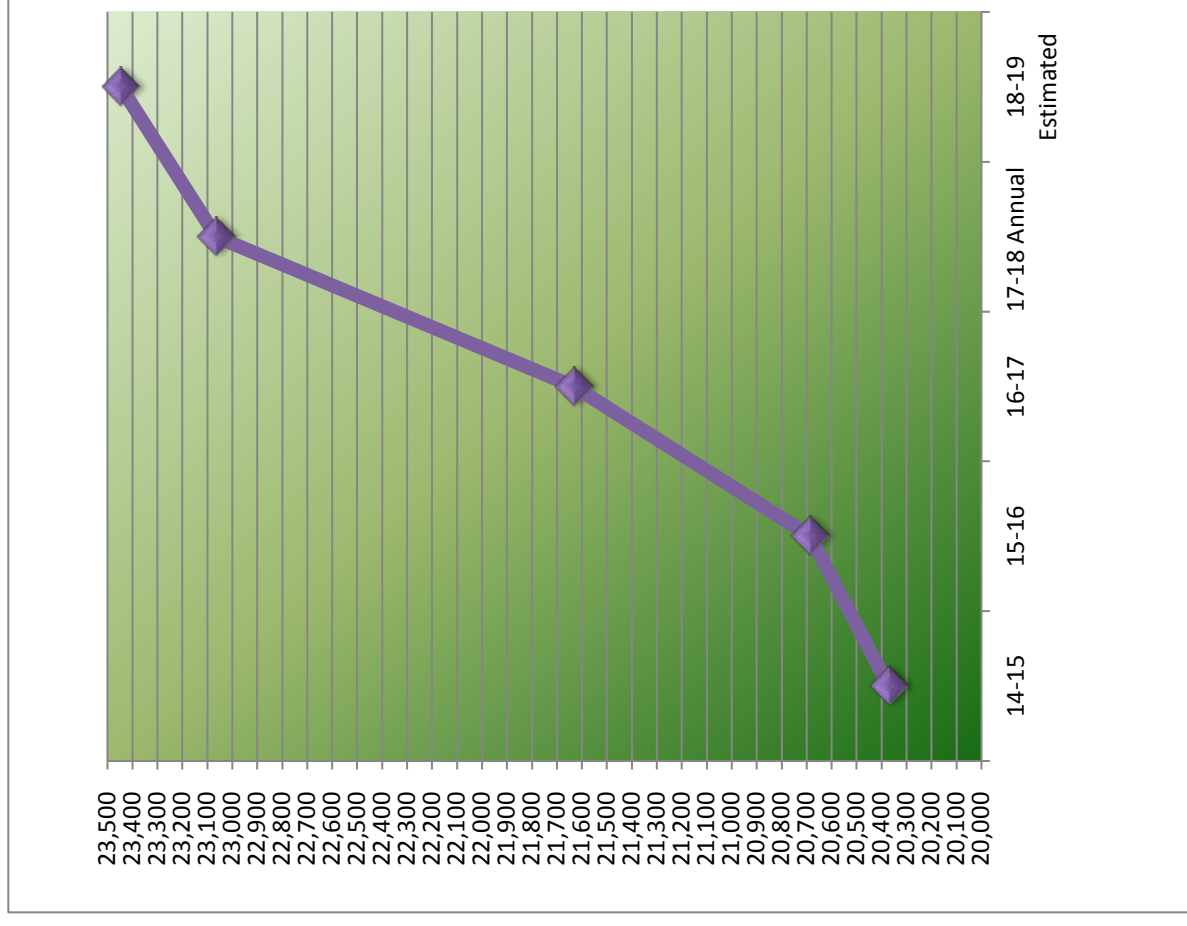
AVERAGE DAILY ATTENDANCE



	14-15	15-16	16-17	17-18	18-19
Districts					
Brittan	430	437	439	430	434
Browns	143	141	149	145	141
East Nicolaus	283	272	294	297	281
Franklin	460	462	463	455	457
Live Oak Unified	1,683	1,720	1,722	1,782	1,786
Marcum Illinois	162	148	157	149	149
So. Sutter Charter	2,086	2,106	2,230	2,107	2,112
Meridian	73	72	78	65	52
CA Virtual Academy	848	755	738	790	798
California Prep Sutter K-7	-	96	113	472	103
California Prep Sutter 8-12	-	93	161	205	155
Nuestro	135	140	143	146	143
Sutter Peak Charter Academy	-	156	357	445	450
Pleasant Grove	190	198	193	178	172
Sutter Union High	675	707	739	737	747
Winship-Robbins	185	170	136	134	132
Inspire North Charter	-	-	807	1,657	2,500
Winship Community Charter	-	-	43	98	100
Yuba City Unified	12,130	12,049	11,679	11,786	11,742
Twin River Charter	398	431	437	434	440
Yuba City Charter	190	221	243	246	244

	14-15	15-16	16-17	17-18	18-19
County Operated					
Special Education	301	311	311	307	309
	20,372	20,686	21,631	23,065	23,447
			Annual	Estimated	

	14-15	15-16	16-17	17-18	18-19
County Office					
Comm.School Probation	88	108	86	64	45
Comm.School TF	-	-	-	-	-
Opportunity School	-	-	-	-	-
	88	108	86	64	45
			Annual	Estimated	



Description	2017-18 Unaudited Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	65.48	63.82	63.82	45.00	45.00	45.00
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	65.48	63.82	63.82	45.00	45.00	45.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	309.00	306.77	309.00	309.00	309.00	309.00
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	309.00	306.77	309.00	309.00	309.00	309.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	374.48	370.59	372.82	354.00	354.00	354.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	23,353.56	23,064.57	23,353.56	23,446.88	23,446.88	23,446.88
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

SUMMARY OF FUNDS



**Summary Report of Revenues, Expenditures and Changes in Fund Balance
(Unrestricted and Restricted Combined)
2017-18 Unaudited Actuals**

Description	Account Codes	Estimated Actuals	Unaudited Actuals	Budget Development	Difference (Col C - B)	2017-18 Actuals Compared to Budget
		2017-18 (A)	2017-18 (B)	2018-19 (C)	(D)	
A. Revenues						
1) LCFF Sources	8010-8099	\$ 9,342,786	\$ 9,363,901	\$ 9,200,409	(163,492)	-1.7%
2) Federal Revenues	8100-8299	4,290,272	4,485,685	3,601,163	(884,522)	-19.7%
3) Other State Revenues	8300-8599	12,553,965	10,019,097	8,661,819	(1,357,278)	-13.5%
4) Other local Revenues	8600-8799	12,221,039	11,735,886	14,087,690	2,351,804	20.0%
TOTAL REVENUES		\$ 38,408,062	\$ 35,604,569	\$ 35,551,081	\$ (53,488)	-0.2%
B. Expenditures						
1. Certificated Salaries	1000-1999	8,295,993	8,224,660	8,294,766	70,106	0.9%
2. Classified Salaries	2000-2999	11,210,011	10,813,619	11,366,056	552,437	5.1%
3. Employee Benefits	3000-3999	6,455,864	6,277,828	7,372,073	1,094,245	17.4%
4. Books and Supplies	4000-4999	1,063,173	733,333	915,635	182,302	24.9%
5. Services, Other Operation	5000-5999	8,823,467	5,090,323	4,883,344	(206,979)	-4.1%
6. Capital Outlay	6000-6999	1,198,348	876,847	532,930	(343,917)	-39.2%
7. Other Outgo	7100-7299	806,518	1,122,535	224,896	(897,639)	-80.0%
	7400-7499				-	0.0%
8. Direct Support/Indirect	7300-7399	(93,446)	(100,146)	(103,258)	(3,112)	3.1%
TOTAL EXPENDITURES		\$ 37,759,928	\$ 33,038,998	\$ 33,486,442	\$ 447,444	1.4%
Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses (A5-B9)						
		\$ 648,134	\$ 2,565,571	\$ 2,064,639	\$ (500,932)	-19.5%
D. Other Financing Sources/Uses						
1. Transfers In	8910-8979	\$ 228,860	\$ 238,471	\$ 163,071	(75,400)	-31.6%
2. Transfer Out	7610-7629	2,508,838	2,599,732	499,598	(2,100,134)	-80.8%
3. Contributions	8980-8999				-	0.0%
Total, Other Fin Sources/Uses		\$ (2,279,978)	\$ (2,361,260)	\$ (336,527)	\$ 2,024,733	-85.7%
E. Net Change to Fund Balance						
		\$ (1,631,844)	\$204,311	\$ 1,728,112	\$ 1,523,801	745.8%
F. Fund Balance (Fund 01 only)						
1. Beginning Balance		\$ 8,177,329	\$ 9,048,006	\$ 7,416,162	\$ (1,631,844)	-18.0%
2. Adjustments/Restatements				\$ -		
Ending Balance		\$ 7,416,162	\$ 9,252,317	\$ 10,980,429	\$ 1,728,111	18.7%
G. Components of Ending Fund Balance						
Designated Amounts	9711-9730	\$ 14,000	\$ 564,899	\$ 10,000		
Legally Restricted	9740-9760	\$ 3,509,782	\$ 3,918,798	\$ 3,709,863		
Assigned	9780	\$ 1,878,941	\$ 3,018,306.63	\$ 5,561,263.69		
Res Economic Uncertainties	9789	\$ 2,013,438	\$ 1,750,312	\$ 1,699,302		
Unassigned/Unappropriated	9790	\$ -		\$ -		

2017-2018 UNAUDITED ACTUALS General Fund Projections by Department

		County Admin.	Special Education	Sutter Co. One Stop	ES	ROP	Alternative Education	SELPA	MAA	Total in Fund 01
Beginning Balance										
Prior Year Ending Bal.	9791	4,826,518	750,506	229,090	167,145	624	501,788	2,881,728	(309,392)	9,048,006
Income										
LCFF Revenues	8010-8099	7,808,585	-	-	-	-	986,250	569,066	-	9,363,901
Federal Revenues	8100-8299	-	11,514	2,236,457	94,081	-	102,997	1,047,331	993,304	4,485,685
State Revenues	8300-8599	593,304	63,844	147,399	325,432	1,445,713	68,437	7,374,968	-	10,019,097
Local Revenues	8600-8799	511,462	823,420	1,357,408	1,585,970	-	111,802	7,055,253	290,571	11,735,886
Total Income		8,913,351	898,779	3,741,264	2,005,482	1,445,713	1,269,486	16,046,618	1,283,875	35,604,569
Expenditures										
Salaries & Benefits	1000-3999	5,167,833	12,713,963	2,643,948	2,310,237	297,772	1,107,409	885,236	189,709	25,316,106
Books and Supplies	4000-4999	181,806	267,893	157,994	76,188	15,323	25,477	8,258	393	733,333
Services	5000-5999	664,713	1,047,768	661,346	407,051	1,596,507	339,018	287,062	86,859	5,090,323
Capital Outlay	6000-6599	489,721	6,899	27,517	250,761	37,706	-	64,243	-	876,847
Other Outgo	7100-7499	(1,807,894)	913,740	304,476	179,625	79,207	139,043	1,187,826	26,367	1,022,389
Total Expenditures		4,696,179	14,950,263	3,795,281	3,223,862	2,026,514	1,610,947	2,432,624	303,328	33,038,998
Interfund Transfers										
Transfers In	8910-8929	124,005	-	27,517	86,949	-	-	-	-	238,471
Transfers Out	7610-7629	2,223,639	5,883	18,025	350,000	-	2,184	-	-	2,599,732
Other: Sources	8930-8979	-	-	-	-	-	-	-	-	-
Other: Uses	7630-7699	-	-	-	-	-	-	-	-	-
Contributions	8980-8999	(2,080,561)	14,150,181	51,726	1,448,035	580,801	(110,418)	(14,039,763)	-	0
Total Transfers		(4,180,195)	14,144,298	61,218	1,184,984	580,801	(112,602)	(14,039,763)	-	(2,361,260)
Other Restatements	9795	-	-	-	-	-	-	-	-	-
Net Inc./Dec. in Fund Balance		36,977	92,813	7,201	(33,395)	-	(454,064)	(425,769)	980,547	204,311
Ending Fund Balance		4,863,495	843,319	236,291	133,749	624	47,724	2,455,959	671,155	9,252,317
Components of End. Fund Bal.										
Revolving Cash & Nonspendable	9711-9730	564,399	-	300	200	-	-	-	-	564,899
Legally Restricted Balances	9740	416,661	841,851	177,148	72,204	624	47,605	2,362,705	-	3,918,798
Other Designations	9780	2,087,783	1,468	101,020	61,546	-	237	95,098	671,155	3,018,306
Designated for Uncert.5%	9789	1,750,312	-	-	-	-	-	-	-	1,750,312
Unappropriated Fund Bal.		44,339	0	(42,177)	(200)	-	(119)	(1,844)	-	0

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(114,745.71)	0.00	(100,145.83)				
Other Sources/Uses Detail					238,471.19	2,599,731.50		
Fund Reconciliation							366,721.54	1,077,252.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							833,194.00	184,120.00
11 ADULT EDUCATION FUND								
Expenditure Detail	91,395.15	0.00	78,133.55	0.00				
Other Sources/Uses Detail					77,833.55	0.00		
Fund Reconciliation							78,043.37	6,400.92
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	4,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	1,737.06
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	18,012.28	0.00				
Other Sources/Uses Detail					350,000.00	31,329.82		
Fund Reconciliation							0.00	31,329.82
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					71,897.95	151,521.83		
Fund Reconciliation							66,014.63	87,504.85
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					100,000.00	0.00		
Fund Reconciliation							100,000.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	23,350.56	0.00						
Other Sources/Uses Detail					0.00	55,619.54		
Fund Reconciliation							0.00	55,628.89
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,000,000.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	114,745.71	(114,745.71)	100,145.83	(100,145.83)	2,838,202.69	2,838,202.69	1,443,973.54	1,443,973.54

LOTTERY REPORT



2017-2018 UNAUDITED ACTUAL - LOTTERY

	16-17 Ending	17-18 Revenue	17-18 Expense	Net change	17-18 Ending
Sp Ed Un.	-	41,387.00	41,387.00	-	-
Sp Ed Res.	-	22,457.00	22,457.00	-	-
One Stop Un.	48,519.76	-	6,643.00	(6,643.00)	41,876.76
One Stop Res.	4,912.61	-	-	-	4,912.61
ROP Un.	-	-	-	-	-
ROP Res.	624.16	-	-	-	624.16
Alt Ed Un.	46,983.49	(37,421.49)	9,443.41	(46,864.90)	118.59
Alt Ed Res.	6,794.24	4,935.00	4,108.90	826.10	7,620.34
SELPA Un.	2,559.32	850.00	1,565.32	(715.32)	1,844.00
SELPA Res.	-	-	-	-	-
Total Unrestricted	98,062.57	4,815.51	59,038.73	(54,223.22)	43,839.35
Total Restricted	12,331.01	27,392.00	26,565.90	826.10	13,157.11
Total Lottery	110,393.58	32,207.51	85,604.63	(53,397.12)	56,996.46

2018-19 ESTIMATED BUDGET - LOTTERY

	17-18 Ending	18-19 Revenue	18-19 Expense	Net change	Est. End. 18-19
Sp Ed Un.	-	46,454.00	46,454.00	-	-
Sp Ed Res.	-	15,552.00	15,552.00	-	-
One Stop Un.	41,876.76	-	6,650.00	(6,650.00)	35,226.76
One Stop Res.	4,912.61	-	-	-	4,912.61
ROP Un.	-	-	-	-	-
ROP Res.	624.16	-	-	-	624.16
Alt Ed Un.	118.59	6,862.00	-	6,862.00	6,980.59
Alt Ed Res.	7,620.34	2,256.00	4,500.00	(2,244.00)	5,376.34
SELPA Un.	1,844.00	850.00	850.00	-	1,844.00
SELPA Res.	-	-	-	-	-
Total Unrestricted	43,839.35	54,166.00	53,954.00	212.00	44,051.35
Total Restricted	13,157.11	17,808.00	20,052.00	(2,244.00)	10,913.11
Total Lottery	56,996.46	71,974.00	74,006.00	(2,032.00)	54,964.46

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	98,062.57		12,331.01	110,393.58
2. State Lottery Revenue	8560	55,739.00		27,392.00	83,131.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	(50,923.49)	50,923.49		0.00
6. Total Available (Sum Lines A1 through A5)		102,878.08	50,923.49	39,723.01	193,524.58
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00	42,991.55		42,991.55
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	51,689.16	7,931.94	13,125.21	72,746.31
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	699.57			699.57
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			13,440.69	13,440.69
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	6,650.00			6,650.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		59,038.73	50,923.49	26,565.90	136,528.12
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	43,839.35	0.00	13,157.11	56,996.46
D. COMMENTS:					
AMOUNTS LISTED IN SHADED AREAS FOR RESOURCE # 6300 ARE THE TOTAL FUNDS TRANSFERRED TO OUR DISTRICTS TO BE USED FOR INSTRUCTIONAL MATERIALS PURPOSE AS PER MOU ON FILE.					

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

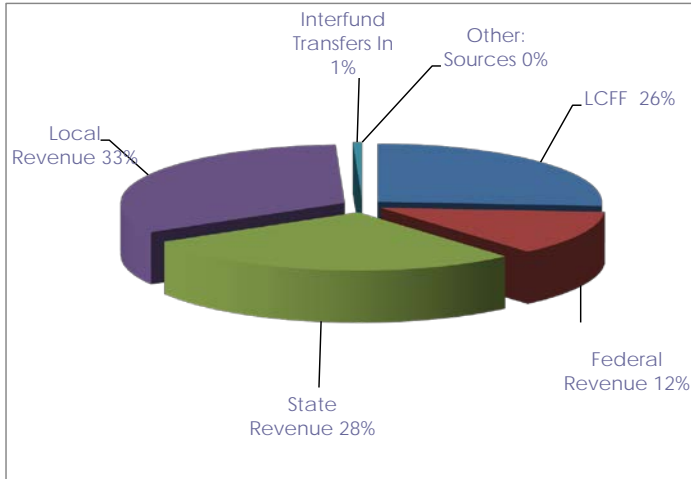
*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

COUNTY SCHOOL SERVICE FUND



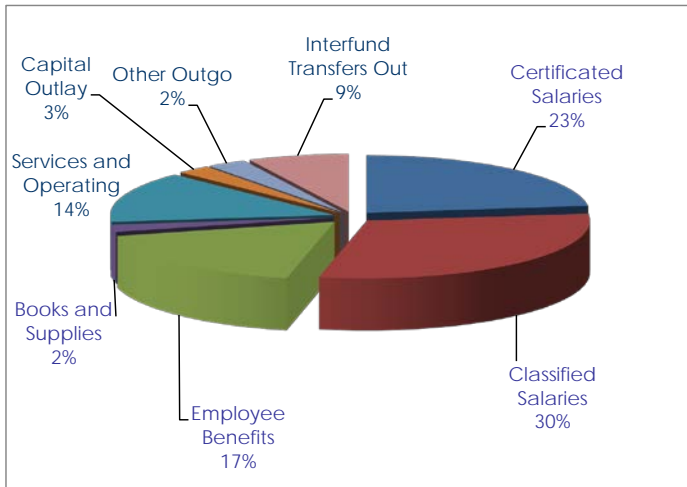
**Sutter County Superintendent of Schools
2017-18**

General Fund Revenue



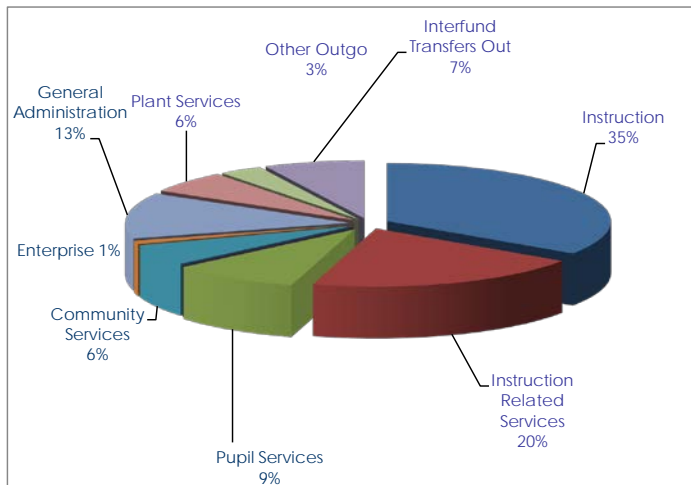
LCFF	9,363,901
Federal Revenue	4,485,685
State Revenue	10,019,097
Local Revenue	11,735,886
Interfund Transfers In	238,471
Other: Sources	-
\$	<u>35,843,040</u>

General Fund Expenditures



Certificated Salaries	8,224,660
Classified Salaries	10,813,619
Employee Benefits	6,277,828
Books and Supplies	733,333
Services and Operating	5,090,323
Capital Outlay	876,847
Other Outgo	1,022,389
Interfund Transfers Out	2,599,732
\$	<u>35,638,729</u>

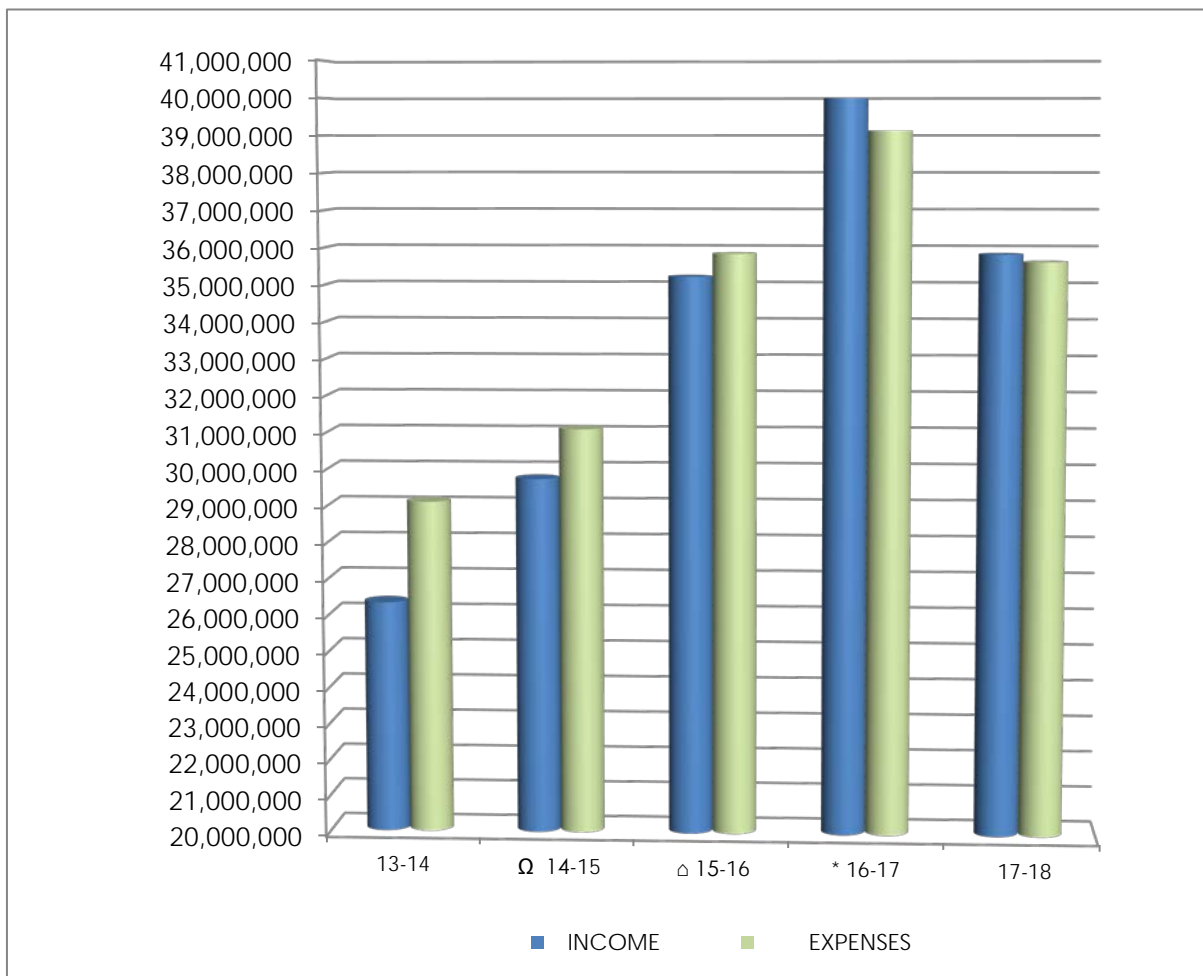
General Fund Expenditures by Function



Instruction	12,267,791
Instruction Related Services	7,169,009
Pupil Services	3,298,467
Ancillary Services	-
Community Services	2,097,942
Enterprise	347,711
General Administration	4,553,745
Plant Services	2,181,798
Other Outgo	1,122,535
Interfund Transfers Out	2,599,732
\$	<u>35,638,729</u>

2017-2018 UNAUDITED ACTUALS

Income and Expenses

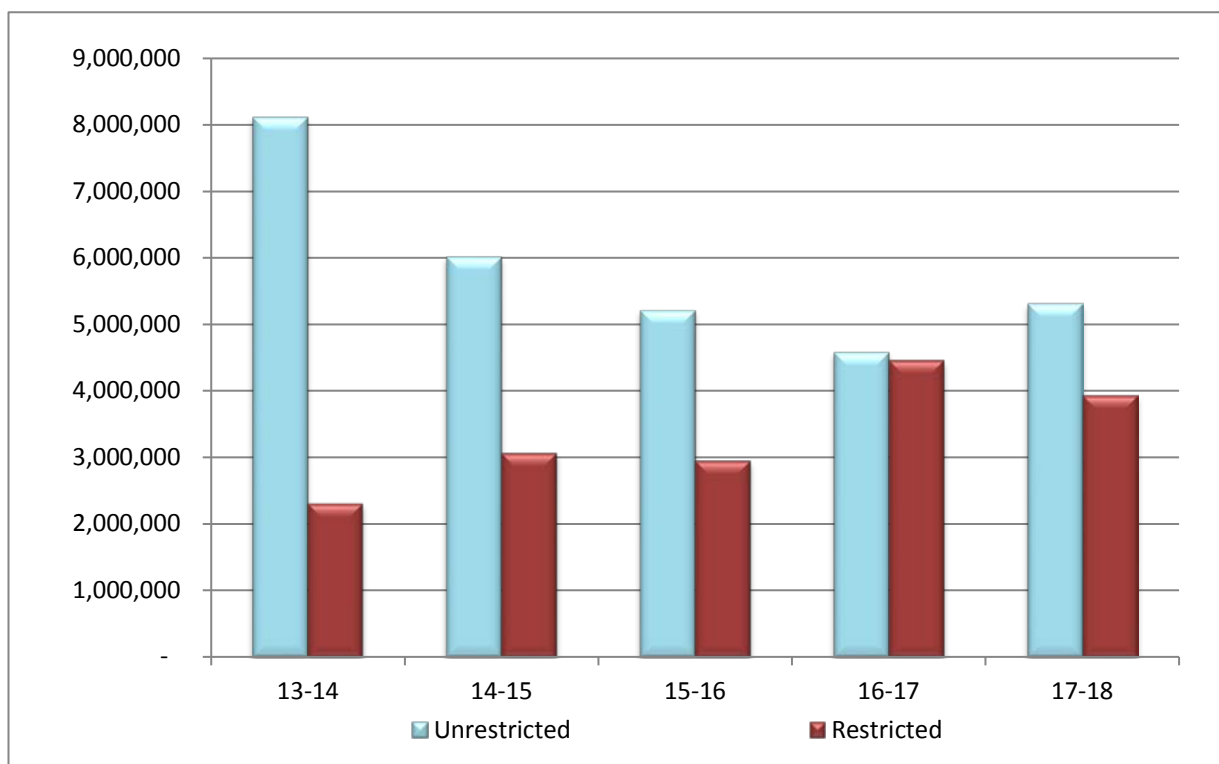


* Purchased Gateway Building #300

Ω Funds Transferred to Special Reserve

△ Purchase Harter Property & Funds transferred to Spec Reserve

General Fund Balance



Net Change in Fund Balance by Department As of 06/30/2018

	2016-17 Beginning Balance	TF-9795 Beginning Balance Adjustment	2017-18 Revenue	2017-18 Expenditures	2017-18 Ending Balance	2017-18 Net Change
Unrestricted						
COE	4,302,516.47	-	5,665,914.07	5,533,793.47	4,434,637.07	132,120.60
Special Ed.	1,999.89	-	41,387.00	41,918.65	1,468.24	(531.65)
One Stop	67,114.00	-	41,545.51	49,516.43	59,143.08	(7,970.92)
ES Administration	-	-	467,496.66	467,496.66	-	-
ES IP P	21,120.39	-	36,244.15	39,213.64	18,150.90	(2,969.49)
ES Shady Creek	-	-	1,679,574.58	1,679,574.58	-	-
ES BISA (TCIP)	-	-	581,149.16	548,992.89	32,156.27	32,156.27
ES Ed Support	-	-	230,291.75	230,291.75	-	-
ES Student Support	-	-	85,852.57	74,613.97	11,238.60	11,238.60
ROP	-	-	631,731.59	631,731.59	-	-
Alt Ed.	413,854.85	-	999,786.03	1,413,522.26	118.62	(413,736.23)
SELPA	93,968.92	-	850.00	1,565.32	93,253.60	(715.32)
MAA	(309,391.68)	-	1,283,875.00	303,328.01	671,155.31	980,546.99
	4,591,182.84	-	11,745,698.07	11,015,559.22	5,321,321.69	730,138.85
Restricted						
COE	524,001.15	-	1,290,880.52	1,386,024.21	428,857.46	(95,143.69)
Special Ed.	748,505.69	-	15,007,572.96	14,914,227.92	841,850.73	93,345.04
One Stop	161,975.68	-	3,778,961.59	3,763,789.18	177,148.09	15,172.41
ES Administration	41,598.35	-	67,102.99	67,102.99	41,598.35	-
ES IP P	1,304.27	-	392,754.85	377,323.85	16,735.27	15,431.00
ES Shady Creek	1,141.77	-	-	-	1,141.77	-
ES BISA (TCIP)	-	-	-	-	-	-
ES Ed Support	-	-	-	-	-	-
ES Student Support	101,979.73	-	-	89,251.45	12,728.28	(89,251.45)
ROP	624.16	-	1,394,782.16	1,394,782.16	624.16	-
Alt Ed.	87,932.71	-	159,282.00	199,609.49	47,605.22	(40,327.49)
Selpa	2,787,759.36	-	2,006,005.01	2,431,058.89	2,362,705.48	(425,053.88)
MAA	-	-	-	-	-	-
	4,456,822.87	-	24,097,342.08	24,623,170.14	3,930,994.81	(525,828.06)
Totals	9,048,005.71	-	35,843,040.15	35,638,729.36	9,252,316.50	204,310.79

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	8,794,835.21	569,066.00	9,363,901.21	8,633,630.00	566,779.00	9,200,409.00	-1.7%
2) Federal Revenue		8100-8299	993,304.00	3,492,380.90	4,485,684.90	395,652.00	3,205,511.00	3,601,163.00	-19.7%
3) Other State Revenue		8300-8599	162,083.20	9,857,013.43	10,019,096.63	101,820.00	8,559,999.00	8,661,819.00	-13.5%
4) Other Local Revenue		8600-8799	2,409,767.40	9,326,118.82	11,735,886.22	2,659,544.00	11,428,146.00	14,087,690.00	20.0%
5) TOTAL, REVENUES			12,359,989.81	23,244,579.15	35,604,568.96	11,790,646.00	23,760,435.00	35,551,081.00	-0.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,621,146.28	6,603,513.43	8,224,659.71	1,427,228.00	6,867,538.00	8,294,766.00	0.9%
2) Classified Salaries		2000-2999	4,163,075.00	6,650,544.07	10,813,619.07	4,229,732.00	7,136,324.00	11,366,056.00	5.1%
3) Employee Benefits		3000-3999	1,663,844.67	4,613,982.91	6,277,827.58	1,829,660.00	5,542,413.00	7,372,073.00	17.4%
4) Books and Supplies		4000-4999	352,154.86	381,178.44	733,333.30	444,464.00	471,171.00	915,635.00	24.9%
5) Services and Other Operating Expenditures		5000-5999	1,683,204.75	3,407,117.81	5,090,322.56	2,159,426.00	2,723,918.00	4,883,344.00	-4.1%
6) Capital Outlay		6000-6999	431,310.79	445,536.09	876,846.88	502,930.00	30,000.00	532,930.00	-39.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	6,650.00	1,115,884.59	1,122,534.59	6,650.00	218,246.00	224,896.00	-80.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,505,558.63)	1,405,412.80	(100,145.83)	(1,802,643.00)	1,699,385.00	(103,258.00)	3.1%
9) TOTAL, EXPENDITURES			8,415,827.72	24,623,170.14	33,038,997.86	8,797,447.00	24,688,995.00	33,486,442.00	1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			3,944,162.09	(1,378,590.99)	2,565,571.10	2,993,199.00	(928,560.00)	2,064,639.00	-19.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	238,471.19	0.00	238,471.19	163,071.00	0.00	163,071.00	-31.6%
b) Transfers Out		7600-7629	2,599,731.50	0.00	2,599,731.50	499,598.00	0.00	499,598.00	-80.8%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(852,762.93)	852,762.93	0.00	(707,428.00)	707,428.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,214,023.24)	852,762.93	(2,361,260.31)	(1,043,955.00)	707,428.00	(336,527.00)	-85.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			730,138.85	(525,828.06)	204,310.79	1,949,244.00	(221,132.00)	1,728,112.00	745.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited									
		9791	4,591,182.84	4,456,822.87	9,048,005.71	5,321,321.69	3,930,994.81	9,252,316.50	2.3%
b) Audit Adjustments									
		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)									
			4,591,182.84	4,456,822.87	9,048,005.71	5,321,321.69	3,930,994.81	9,252,316.50	2.3%
d) Other Restatements									
		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)									
			4,591,182.84	4,456,822.87	9,048,005.71	5,321,321.69	3,930,994.81	9,252,316.50	2.3%
2) Ending Balance, June 30 (E + F1e)									
			5,321,321.69	3,930,994.81	9,252,316.50	7,270,565.69	3,709,862.81	10,980,428.50	18.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash									
		9711	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Stores									
		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items									
		9713	542,703.09	12,196.40	554,899.49	0.00	0.00	0.00	-100.0%
All Others									
		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	3,918,798.41	3,918,798.41	0.00	3,709,862.81	3,709,862.81	-5.3%
c) Committed									
Stabilization Arrangements									
		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments									
		9780	3,018,306.63	0.00	3,018,306.63	5,561,263.69	0.00	5,561,263.69	84.3%
		9780	2,087,782.66		2,087,782.66				
		9780	1,468.24		1,468.24				
		9780	59,143.08		59,143.08				
		9780	18,150.90		18,150.90				
		9780	118.62		118.62				
		9780	93,253.60		93,253.60				
		9780	671,155.31		671,155.31				
		9780	32,156.27		32,156.27				
		9780	11,238.60		11,238.60				
		9780	41,876.76		41,876.76				
		9780	118.59		118.59				
		9780	1,844.00		1,844.00				
		9780				5,069,080.59		5,069,080.59	
		9780				1.84		1.84	
		9780				18,744.24		18,744.24	
		9780				282.39		282.39	
		9780				1.36		1.36	
		9780				91,409.60		91,409.60	
		9780				337,692.32		337,692.32	
		9780				34,629.54		34,629.54	
		9780				6,862.49		6,862.49	
		9780				2,559.32		2,559.32	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties									
		9789	1,750,311.97	0.00	1,750,311.97	1,699,302.00	0.00	1,699,302.00	-2.9%
Unassigned/Unappropriated Amount									
		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	5,155,032.67	6,292,716.07	11,447,748.74				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	10,000.00	0.00	10,000.00				
d) with Fiscal Agent/Trustee		9135	5,000.00	0.00	5,000.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	229,819.65	2,161,468.85	2,391,288.50				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	182,601.54	184,120.00	366,721.54				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	542,703.09	12,196.40	554,899.49				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			6,125,156.95	8,650,501.32	14,775,658.27				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	541,827.34	1,304,821.18	1,846,648.52				
2) Due to Grantor Governments		9590	17,406.00	0.00	17,406.00				
3) Due to Other Funds		9610	244,058.00	833,194.00	1,077,252.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	543.92	2,581,491.33	2,582,035.25				
6) TOTAL, LIABILITIES			803,835.26	4,719,506.51	5,523,341.77				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			5,321,321.69	3,930,994.81	9,252,316.50				

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	7,233,187.00	0.00	7,233,187.00	7,071,351.00	0.00	7,071,351.00	-2.2%
Education Protection Account State Aid - Current Year		8012	694,986.00	0.00	694,986.00	681,690.00	0.00	681,690.00	-1.9%
State Aid - Prior Years		8019	(17,480.00)	0.00	(17,480.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	15,499.48	0.00	15,499.48	15,559.00	0.00	15,559.00	0.4%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	979.27	0.00	979.27	1,115.00	0.00	1,115.00	13.9%
County & District Taxes									
Secured Roll Taxes		8041	1,335,129.97	0.00	1,335,129.97	1,333,051.00	0.00	1,333,051.00	-0.2%
Unsecured Roll Taxes		8042	76,796.31	0.00	76,796.31	75,207.00	0.00	75,207.00	-2.1%
Prior Years' Taxes		8043	1,180.48	0.00	1,180.48	581.00	0.00	581.00	-50.8%
Supplemental Taxes		8044	23,622.70	0.00	23,622.70	21,855.00	0.00	21,855.00	-7.5%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			9,363,901.21	0.00	9,363,901.21	9,200,409.00	0.00	9,200,409.00	-1.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(569,066.00)	569,066.00	0.00	(566,779.00)	566,779.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			8,794,835.21	569,066.00	9,363,901.21	8,633,630.00	566,779.00	9,200,409.00	-1.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	336,604.00	336,604.00	0.00	370,594.00	370,594.00	10.1%
Special Education Discretionary Grants		8182	0.00	106,237.25	106,237.25	0.00	130,162.00	130,162.00	22.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	56,194.00	56,194.00	0.00	56,194.00	56,194.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		99,939.00	99,939.00		97,221.00	97,221.00	-2.7%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		13,484.00	13,484.00		13,152.00	13,152.00	-2.5%
Title III, Part A, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		56,275.84	56,275.84		47,848.00	47,848.00	-15.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 4204, 5510, 5630	8290		37,638.06	37,638.06		10,000.00	10,000.00	-73.4%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	993,304.00	2,786,008.75	3,779,312.75	395,652.00	2,480,340.00	2,875,992.00	-23.9%
TOTAL, FEDERAL REVENUE			993,304.00	3,492,380.90	4,485,684.90	395,652.00	3,205,511.00	3,601,163.00	-19.7%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		6,656,979.00	6,656,979.00		6,136,286.00	6,136,286.00	-7.8%
Prior Years	6500	8319		(17,406.00)	(17,406.00)		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	261,745.00	261,745.00	0.00	261,745.00	261,745.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	97,971.00	0.00	97,971.00	39,496.00	0.00	39,496.00	-59.7%
Lottery - Unrestricted and Instructional Materials		8560	55,739.00	27,392.00	83,131.00	54,166.00	17,808.00	71,974.00	-13.4%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		127,322.79	127,322.79		269,927.00	269,927.00	112.0%
California Clean Energy Jobs Act	6230	8590		(145,215.00)	(145,215.00)		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	8,373.20	2,946,195.64	2,954,568.84	8,158.00	1,874,233.00	1,882,391.00	-36.3%
TOTAL, OTHER STATE REVENUE			162,083.20	9,857,013.43	10,019,096.63	101,820.00	8,559,999.00	8,661,819.00	-13.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	61,573.30	0.00	61,573.30	46,744.00	0.00	46,744.00	-24.1%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	284,073.52	0.00	284,073.52	200,000.00	0.00	200,000.00	-29.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,366,886.40	1,797,377.86	3,164,264.26	1,427,578.00	2,610,339.00	4,037,917.00	27.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	3,595.31	452,624.23	456,219.54	14,300.00	379,540.00	393,840.00	-13.7%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	583,220.87	96,647.73	679,868.60	544,175.00	44,600.00	588,775.00	-13.4%
Tuition		8710	110,418.00	6,979,469.00	7,089,887.00	426,747.00	8,393,667.00	8,820,414.00	24.4%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,409,767.40	9,326,118.82	11,735,886.22	2,659,544.00	11,428,146.00	14,087,690.00	20.0%
TOTAL, REVENUES			12,359,989.81	23,244,579.15	35,604,568.96	11,790,646.00	23,760,435.00	35,551,081.00	-0.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	409,218.75	4,370,103.96	4,779,322.71	174,796.00	4,534,618.00	4,709,414.00	-1.5%
Certificated Pupil Support Salaries		1200	616.15	883,984.36	884,600.51	0.00	1,047,711.00	1,047,711.00	18.4%
Certificated Supervisors' and Administrators' Salaries		1300	1,211,311.38	1,278,487.55	2,489,798.93	1,234,032.00	1,224,271.00	2,458,303.00	-1.3%
Other Certificated Salaries		1900	0.00	70,937.56	70,937.56	18,400.00	60,938.00	79,338.00	11.8%
TOTAL, CERTIFICATED SALARIES			1,621,146.28	6,603,513.43	8,224,659.71	1,427,228.00	6,867,538.00	8,294,766.00	0.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	733.12	3,389,626.69	3,390,359.81	1,050.00	3,839,467.00	3,840,517.00	13.3%
Classified Support Salaries		2200	287,896.76	1,383,021.33	1,670,918.09	274,107.00	1,428,940.00	1,703,047.00	1.9%
Classified Supervisors' and Administrators' Salaries		2300	1,524,944.34	417,083.90	1,942,028.24	1,515,345.00	465,150.00	1,980,495.00	2.0%
Clerical, Technical and Office Salaries		2400	2,111,267.34	762,548.63	2,873,815.97	2,162,564.00	747,467.00	2,910,031.00	1.3%
Other Classified Salaries		2900	238,233.44	698,263.52	936,496.96	276,666.00	655,300.00	931,966.00	-0.5%
TOTAL, CLASSIFIED SALARIES			4,163,075.00	6,650,544.07	10,813,619.07	4,229,732.00	7,136,324.00	11,366,056.00	5.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	235,377.64	1,501,461.94	1,736,839.58	277,216.00	1,637,925.00	1,915,141.00	10.3%
PERS		3201-3202	568,954.34	788,291.40	1,357,245.74	658,235.00	1,120,726.00	1,778,961.00	31.1%
OASDI/Medicare/Alternative		3301-3302	304,277.18	593,305.79	897,582.97	308,322.00	634,215.00	942,537.00	5.0%
Health and Welfare Benefits		3401-3402	410,154.26	1,384,007.38	1,794,161.64	374,493.00	1,630,141.00	2,004,634.00	11.7%
Unemployment Insurance		3501-3502	4,148.23	8,039.57	12,187.80	2,739.00	11,925.00	14,664.00	20.3%
Workers' Compensation		3601-3602	87,897.75	201,633.20	289,530.95	146,481.00	360,774.00	507,255.00	75.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	57,618.27	132,660.63	190,278.90	56,283.00	140,281.00	196,564.00	3.3%
Other Employee Benefits		3901-3902	(4,583.00)	4,583.00	0.00	5,891.00	6,426.00	12,317.00	New
TOTAL, EMPLOYEE BENEFITS			1,663,844.67	4,613,982.91	6,277,827.58	1,829,660.00	5,542,413.00	7,372,073.00	17.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	13,125.21	13,125.21	0.00	53,752.00	53,752.00	309.5%
Books and Other Reference Materials		4200	0.00	370.66	370.66	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	266,635.35	289,920.74	556,556.09	383,093.00	329,053.00	712,146.00	28.0%
Noncapitalized Equipment		4400	85,519.51	77,761.83	163,281.34	61,371.00	88,366.00	149,737.00	-8.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			352,154.86	381,178.44	733,333.30	444,464.00	471,171.00	915,635.00	24.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	98,685.20	1,049,745.94	1,148,431.14	0.00	163,455.00	163,455.00	-85.8%
Travel and Conferences		5200	62,402.13	219,821.31	282,223.44	121,384.00	266,669.00	388,053.00	37.5%
Dues and Memberships		5300	47,158.38	16,385.51	63,543.89	72,313.00	21,094.00	93,407.00	47.0%
Insurance		5400 - 5450	105,256.34	2,149.00	107,405.34	108,670.00	2,438.00	111,108.00	3.4%
Operations and Housekeeping Services		5500	287,206.49	0.00	287,206.49	375,161.00	0.00	375,161.00	30.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	110,324.29	319,221.27	429,545.56	131,501.00	270,638.00	402,139.00	-6.4%
Transfers of Direct Costs		5710	(472,155.08)	472,155.08	0.00	(579,531.00)	579,531.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(114,745.71)	0.00	(114,745.71)	42,268.00	0.00	42,268.00	-136.8%
Professional/Consulting Services and Operating Expenditures		5800	1,499,551.14	1,293,926.92	2,793,478.06	1,782,113.00	1,381,283.00	3,163,396.00	13.2%
Communications		5900	59,521.57	33,712.78	93,234.35	105,547.00	38,810.00	144,357.00	54.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,683,204.75	3,407,117.81	5,090,322.56	2,159,426.00	2,723,918.00	4,883,344.00	-4.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	28,000.00	0.00	28,000.00	New
Buildings and Improvements of Buildings		6200	290,162.81	402,745.01	692,907.82	249,500.00	0.00	249,500.00	-64.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	141,147.98	42,791.08	183,939.06	159,475.00	30,000.00	189,475.00	3.0%
Equipment Replacement		6500	0.00	0.00	0.00	65,955.00	0.00	65,955.00	New
TOTAL, CAPITAL OUTLAY			431,310.79	445,536.09	876,846.88	502,930.00	30,000.00	532,930.00	-39.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	565,924.00	565,924.00	0.00	23,765.00	23,765.00	-95.8%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	138,351.00	138,351.00	0.00	0.00	0.00	-100.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments All Other		7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	411,609.59	411,609.59	0.00	194,481.00	194,481.00	-52.8%
All Other Transfers Out to All Others		7299	6,650.00	0.00	6,650.00	6,650.00	0.00	6,650.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,650.00	1,115,884.59	1,122,534.59	6,650.00	218,246.00	224,896.00	-80.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,405,412.80)	1,405,412.80	0.00	(1,699,385.00)	1,699,385.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(100,145.83)	0.00	(100,145.83)	(103,258.00)	0.00	(103,258.00)	3.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,505,558.63)	1,405,412.80	(100,145.83)	(1,802,643.00)	1,699,385.00	(103,258.00)	3.1%
TOTAL, EXPENDITURES			8,415,827.72	24,623,170.14	33,038,997.86	8,797,447.00	24,688,995.00	33,486,442.00	1.4%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	151,521.83	0.00	151,521.83	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	86,949.36	0.00	86,949.36	163,071.00	0.00	163,071.00	87.5%
(a) TOTAL, INTERFUND TRANSFERS IN			238,471.19	0.00	238,471.19	163,071.00	0.00	163,071.00	-31.6%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	71,897.95	0.00	71,897.95	21,700.00	0.00	21,700.00	-69.8%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	350,000.00	0.00	350,000.00	377,898.00	0.00	377,898.00	8.0%
Other Authorized Interfund Transfers Out		7619	2,177,833.55	0.00	2,177,833.55	100,000.00	0.00	100,000.00	-95.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,599,731.50	0.00	2,599,731.50	499,598.00	0.00	499,598.00	-80.8%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(852,762.98)	852,762.98	0.00	(707,428.00)	707,428.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.05	(0.05)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(852,762.93)	852,762.93	0.00	(707,428.00)	707,428.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(3,214,023.24)	852,762.93	(2,361,260.31)	(1,043,955.00)	707,428.00	(336,527.00)	-85.7%

2017-2018 UNAUDITED ACTUALS

Other Funds as of June 30, 2018

	SELPA Pass-thru to Districts	Adult Education	Child Development	Child Nutrition	Special Reserve Non Cap.	Special Reserve Capital Outlay	Enterprise Fund	Self Insurance	Total in Funds
Beginning Balance									-
Prior Year Ending Bal.	9791	167,333.53	-	-	1,220,532.79	1,900,297.66	-	2,563,459.43	5,851,623.41
Other Restatements	9795	-	-	-	-	-	-	(67,000)	(67,000.00)
Income									
LCFF Sources	8010-8099	-	-	-	-	-	-	-	-
Federal Revenues	8100-8299	225,377.00	76,930.18	60,884.24	-	-	-	-	4,011,547.42
State Revenues	8300-8599	482,833.00	4,397.19	4,561.16	-	-	-	-	4,267,078.35
Local Revenues	8600-8799	198,700.00	389.38	-	17,413.36	-	391,249.14	411,478.23	1,019,230.11
Total Income	7,423,643.00	906,910.00	81,716.75	65,445.40	17,413.36	-	391,249.14	411,478.23	9,297,855.88
Expenditures									
Salaries & Benefits	1000-3999	901,769.04	-	195,193.89	-	-	127,925.38	-	1,224,888.31
Books and Supplies	4000-4999	24,230.39	-	167,967.82	-	-	113,878.69	-	306,076.90
Services	5000-5999	147,944.10	77,716.75	2,941.59	-	-	26,825.53	363,539.65	618,967.62
Capital Outlay	6000-6599	-	-	-	-	-	-	-	-
Other Outgo	7100-7499	78,133.55	4,000.00	18,012.28	-	-	-	-	7,523,788.83
Total Expenditures	7,423,643.00	1,152,077.08	81,716.75	384,115.58	-	-	268,629.60	363,539.65	9,673,721.66
Interfund Transfers									
Transfers In	8910-8929	77,833.55	-	350,000.00	71,897.95	100,000.00	-	2,000,000.00	2,599,731.50
Transfers Out	7610-7629	-	-	31,329.82	151,521.83	-	55,619.54	-	238,471.19
All Other Contrib. to Rest.	8930-8999	-	-	-	-	-	-	-	-
Total Transfers	7630-7699	77,833.55	-	318,670.18	(79,623.88)	100,000.00	(55,619.54)	2,000,000.00	2,361,260.31
Net Inc./Dec. in Fund Balance	-	(167,333.53)	-	-	(62,210.52)	100,000.00	67,000.00	2,047,938.58	1,985,394.53
Ending Fund Balance	-	(0.00)	-	-	1,158,322.27	2,000,297.66	-	4,611,398.01	7,770,017.94

SPECIAL EDUCATION LOCAL AREA PLAN (SELPA) PASS-THROUGH REVENUES

Effective July 2011, the California Department of Education has established a special fund for use by the Administrative Unit (AU) of a Special Education Local Area Plan (SELPA).

The Special Education Local Area Plan (SELPA) Pass-Through Revenues Fund (10) is designed to account for the special education pass-through revenues from federal, state or local resources that are received by the AU, on behalf of the SELPA, for distribution to member LEAs in accordance with the SELPA local plan.

Revenues retained for use by the AU in accordance with the local plan are accounted for with the associated expenditures in the General Fund (01).



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,648,356.00	3,614,366.00	-0.9%
3) Other State Revenue		8300-8599	3,775,287.00	4,705,264.00	24.6%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			7,423,643.00	8,319,630.00	12.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	7,423,643.00	8,319,630.00	12.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,423,643.00	8,319,630.00	12.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	62,987.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,417,657.23		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	833,194.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,313,838.23		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	4,129,718.23		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	184,120.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			4,313,838.23		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from Federal Sources					
		8287	3,648,356.00	3,614,366.00	-0.9%
TOTAL, FEDERAL REVENUE			3,648,356.00	3,614,366.00	-0.9%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	2,945,161.00	3,674,355.00	24.8%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	830,126.00	1,030,909.00	24.2%
TOTAL, OTHER STATE REVENUE			3,775,287.00	4,705,264.00	24.6%
OTHER LOCAL REVENUE					
Interest					
		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			7,423,643.00	8,319,630.00	12.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	4,478,482.00	4,645,275.00	3.7%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	2,945,161.00	3,674,355.00	24.8%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,423,643.00	8,319,630.00	12.1%
TOTAL, EXPENDITURES			7,423,643.00	8,319,630.00	12.1%

ADULT EDUCATION FUND

The Adult Education Fund is used to account separately for federal revenues for adult education programs.

The principal revenues in this fund are the following:

- Workforce Investment Opportunity Act (WIOA)
- Other Federal Revenue
- State Revenue
- Interest

Expenditures in this fund must be for adult education purposes only; money received for programs other than adult education shall not be expended for adult education (*Education Code sections 52616 (b) and 52501*).

Expenditures in this fund may be made only for direct instructional costs and direct support costs and indirect costs as specified in *Education Code Section 52616.4*.

Sutter County Superintendent of Schools has committed to the continued education of adult learners with this funding.



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	225,377.00	216,089.00	-4.1%
3) Other State Revenue		8300-8599	482,833.00	605,344.00	25.4%
4) Other Local Revenue		8600-8799	198,700.00	203,120.00	2.2%
5) TOTAL, REVENUES			906,910.00	1,024,553.00	13.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	281,809.44	288,221.00	2.3%
2) Classified Salaries		2000-2999	395,817.39	358,811.00	-9.3%
3) Employee Benefits		3000-3999	224,142.21	244,267.00	9.0%
4) Books and Supplies		4000-4999	24,230.39	15,905.00	-34.4%
5) Services and Other Operating Expenditures		5000-5999	147,944.10	41,254.00	-72.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	78,133.55	76,095.00	-2.6%
9) TOTAL, EXPENDITURES			1,152,077.08	1,024,553.00	-11.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(245,167.08)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	77,833.55	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			77,833.55	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(167,333.53)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	167,333.53	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			167,333.53	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			167,333.53	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	2,204.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(2,204.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(212,584.56)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	154,888.01		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	78,043.37		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	2,204.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			22,550.82		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	16,149.90		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	6,400.92		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			22,550.82		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs					
		8285	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	225,377.00	216,089.00	-4.1%
TOTAL, FEDERAL REVENUE			225,377.00	216,089.00	-4.1%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources					
		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	415,344.00	605,344.00	45.7%
All Other State Revenue	All Other	8590	67,489.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			482,833.00	605,344.00	25.4%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	198,700.00	203,120.00	2.2%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			198,700.00	203,120.00	2.2%
TOTAL, REVENUES			906,910.00	1,024,553.00	13.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	281,809.44	288,221.00	2.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			281,809.44	288,221.00	2.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	79,649.79	63,514.00	-20.3%
Classified Support Salaries		2200	75,572.72	64,624.00	-14.5%
Classified Supervisors' and Administrators' Salaries		2300	134,199.16	73,956.00	-44.9%
Clerical, Technical and Office Salaries		2400	106,395.72	156,717.00	47.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			395,817.39	358,811.00	-9.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	76,437.99	56,930.00	-25.5%
PERS		3201-3202	40,483.80	52,635.00	30.0%
OASDI/Medicare/Alternative		3301-3302	25,537.34	27,645.00	8.3%
Health and Welfare Benefits		3401-3402	64,256.60	83,418.00	29.8%
Unemployment Insurance		3501-3502	340.16	332.00	-2.4%
Workers' Compensation		3601-3602	10,342.90	16,830.00	62.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	6,743.42	6,477.00	-4.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			224,142.21	244,267.00	9.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	14,930.47	500.00	-96.7%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	7,758.48	15,405.00	98.6%
Noncapitalized Equipment		4400	1,541.44	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			24,230.39	15,905.00	-34.4%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,732.32	16,370.00	52.5%
Dues and Memberships		5300	532.25	500.00	-6.1%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	21,192.25	19,062.00	-10.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	91,395.15	(66,969.00)	-173.3%
Professional/Consulting Services and Operating Expenditures		5800	20,268.90	69,541.00	243.1%
Communications		5900	3,823.23	2,750.00	-28.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			147,944.10	41,254.00	-72.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
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	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	78,133.55	76,095.00	-2.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			78,133.55	76,095.00	-2.6%
TOTAL, EXPENDITURES			1,152,077.08	1,024,553.00	-11.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	77,833.55	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			77,833.55	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			77,833.55	0.00	-100.0%

CHILD DEVELOPMENT FUND

The Child Development Fund is used to account separately for federal, state, and local revenues to operate child development programs.

The principal revenues and other sources in this fund are the following:

- Child Nutrition Programs (Federal)
- State Preschool
- Child Nutrition Programs (State)
- Child Development Apportionments
- All Other State Revenue
- Interest
- Child Development Parent Fees
- All Other Local Revenue
- Interfund Transfers In

The Child Development Fund may be used only for expenditures for the operation of child development programs.

Child development programs that are not subsidized by state or federal funds and that are operated with the intent of recovering the costs of the program through parent fees or other charges to users, if significant, should be accounted for in an Enterprise Fund.

We currently receive Local Child Care Planning and Child Development Salary Retention grants that are jointly operated by Yuba and Sutter counties. Yuba County Office of Education employs staff that provides service to both counties.



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	76,930.18	80,680.00	4.9%
3) Other State Revenue		8300-8599	4,397.19	39,676.00	802.3%
4) Other Local Revenue		8600-8799	389.38	450.00	15.6%
5) TOTAL, REVENUES			81,716.75	120,806.00	47.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	77,716.75	114,806.00	47.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	4,000.00	6,000.00	50.0%
9) TOTAL, EXPENDITURES			81,716.75	120,806.00	47.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	60,070.75		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	18,746.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			78,816.75		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	41,518.52		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,737.06		
4) Current Loans		9640			
5) Unearned Revenue		9650	35,561.17		
6) TOTAL, LIABILITIES			78,816.75		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	76,930.18	80,680.00	4.9%
TOTAL, FEDERAL REVENUE			76,930.18	80,680.00	4.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,397.19	39,676.00	802.3%
TOTAL, OTHER STATE REVENUE			4,397.19	39,676.00	802.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	389.38	450.00	15.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			389.38	450.00	15.6%
TOTAL, REVENUES			81,716.75	120,806.00	47.8%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	27,716.75	39,806.00	43.6%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	50,000.00	75,000.00	50.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			77,716.75	114,806.00	47.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	4,000.00	6,000.00	50.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			4,000.00	6,000.00	50.0%
TOTAL, EXPENDITURES			81,716.75	120,806.00	47.8%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

CAFETERIA SPECIAL REVENUE FUND

This fund is used to account separately for federal, state, and local resources for the operation of the food service program (*Education Code sections 38090-38093*).

The principal revenue sources in this fund are the following:

- Child Nutrition Programs (Federal)
- Child Nutrition Programs (State)
- Food Service Sales
- Interest
- Other Local Revenue

The Cafeteria Special Revenue Fund shall be used only for those expenditures authorized as necessary for the operation of the food service program (*Education Code sections 38091 and 38100*).



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	60,884.24	43,000.00	-29.4%
3) Other State Revenue		8300-8599	4,561.16	3,400.00	-25.5%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			65,445.40	46,400.00	-29.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	155,709.98	159,245.00	2.3%
3) Employee Benefits		3000-3999	39,483.91	36,889.00	-6.6%
4) Books and Supplies		4000-4999	167,967.82	203,980.00	21.4%
5) Services and Other Operating Expenditures		5000-5999	2,941.59	3,020.00	2.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	18,012.28	21,164.00	17.5%
9) TOTAL, EXPENDITURES			384,115.58	424,298.00	10.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(318,670.18)	(377,898.00)	18.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	350,000.00	377,898.00	8.0%
b) Transfers Out		7600-7629	31,329.82	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			318,670.18	377,898.00	18.6%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	33,392.47		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	44.22		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			33,436.69		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,106.87		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	31,329.82		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			33,436.69		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	60,884.24	43,000.00	-29.4%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			60,884.24	43,000.00	-29.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	4,561.16	3,400.00	-25.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,561.16	3,400.00	-25.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			65,445.40	46,400.00	-29.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	148,683.19	152,028.00	2.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	7,026.79	7,217.00	2.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			155,709.98	159,245.00	2.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	19,143.98	17,899.00	-6.5%
OASDI/Medicare/Alternative		3301-3302	10,556.38	7,403.00	-29.9%
Health and Welfare Benefits		3401-3402	5,781.72	5,772.00	-0.2%
Unemployment Insurance		3501-3502	78.02	81.00	3.8%
Workers' Compensation		3601-3602	2,366.70	4,141.00	75.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	1,557.11	1,593.00	2.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			39,483.91	36,889.00	-6.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	12,660.52	13,980.00	10.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	155,307.30	190,000.00	22.3%
TOTAL, BOOKS AND SUPPLIES			167,967.82	203,980.00	21.4%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	250.00	New
Dues and Memberships		5300	210.00	225.00	7.1%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	150.00	300.00	100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,952.42	1,445.00	-26.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	629.17	800.00	27.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,941.59	3,020.00	2.7%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	18,012.28	21,164.00	17.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			18,012.28	21,164.00	17.5%
TOTAL, EXPENDITURES			384,115.58	424,298.00	10.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	350,000.00	377,898.00	8.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			350,000.00	377,898.00	8.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	31,329.82	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			31,329.82	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			318,670.18	377,898.00	18.6%

SPECIAL RESERVE NON-CAPITAL OUTLAY

The Special Reserve Fund for other than Capital Outlay Projects is used primarily to provide for the accumulation of General Fund money for general operating purposes (*Education Code Section 42840 – Amounts from this special reserve fund must first be transferred into the General Fund or other appropriate fund of the LEA before expenditures can be made*).

This fund is used to set aside funds for future purchases of large items such as copy machines, vehicles, equipment, software and hardware upgrades.



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,413.36	14,814.00	-14.9%
5) TOTAL, REVENUES			17,413.36	14,814.00	-14.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			17,413.36	14,814.00	-14.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	71,897.95	21,700.00	-69.8%
b) Transfers Out		7600-7629	151,521.83	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(79,623.88)	21,700.00	-127.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(62,210.52)	36,514.00	-158.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,220,532.79	1,158,322.27	-5.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,220,532.79	1,158,322.27	-5.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,220,532.79	1,158,322.27	-5.1%
2) Ending Balance, June 30 (E + F1e)			1,158,322.27	1,194,836.27	3.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,158,322.27	1,194,836.27	3.2%
Equipment Replacement/Purchase	0000	9780	1,158,322.27		
Equipment Replacement/Purchase	0000	9780		1,194,836.27	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,179,812.49		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	66,014.63		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,245,827.12		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	87,504.85		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			87,504.85		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,158,322.27		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	17,413.36	14,814.00	-14.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			17,413.36	14,814.00	-14.9%
TOTAL, REVENUES			17,413.36	14,814.00	-14.9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	71,897.95	21,700.00	-69.8%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			71,897.95	21,700.00	-69.8%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	151,521.83	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			151,521.83	0.00	-100.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			(79,623.88)	21,700.00	-127.3%

SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS

This fund exists primarily to provide for the accumulation of general fund moneys for capital outlay purposes (Education Code Section 42840). Transfers from the general fund to Fund 40 authorized by the governing board must be expended for the capital outlay purposes. The County Office has recently reinstated the use of this fund to prepare for future construction of a building.



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	11,000.00	New
5) TOTAL, REVENUES			0.00	11,000.00	New
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	11,000.00	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	100,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			100,000.00	100,000.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			100,000.00	111,000.00	11.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,900,297.66	2,000,297.66	5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,900,297.66	2,000,297.66	5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,900,297.66	2,000,297.66	5.3%
2) Ending Balance, June 30 (E + F1e)			2,000,297.66	2,111,297.66	5.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,000,297.66	2,111,297.66	5.5%
Building Construction and Improvements	0000	9780	2,000,297.66		
Building Construction and Improvements	0000	9780		2,111,297.66	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,900,297.66		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	100,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,000,297.66		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,000,297.66		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	11,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	11,000.00	New
TOTAL, REVENUES			0.00	11,000.00	New

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	100,000.00	100,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	100,000.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			100,000.00	100,000.00	0.0%

OTHER ENTERPRISE FUND

This fund is used to separate and account for activities outside of the operation of the Shady Creek Outdoor School Program.

The principal revenue sources in this fund are the following:

- Rental and lease payments
- Interagency Revenues
- Other Local Revenue

Expense transactions in the Other Enterprise Fund shall be recorded for the payment of costs incurred for all activities outside of the Shady Creek Outdoor School Program operation.



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	391,249.14	425,511.00	8.8%
5) TOTAL, REVENUES			391,249.14	425,511.00	8.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	103,376.59	99,408.00	-3.8%
3) Employee Benefits		3000-3999	24,548.79	22,726.00	-7.4%
4) Books and Supplies		4000-4999	113,878.69	114,960.00	0.9%
5) Services and Other Operating Expenses		5000-5999	26,825.53	25,346.00	-5.5%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			268,629.60	262,440.00	-2.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			122,619.54	163,071.00	33.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	55,619.54	163,071.00	193.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(55,619.54)	(163,071.00)	193.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			67,000.00	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	(67,000.00)	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(67,000.00)	0.00	-100.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	131,960.69		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,091.69		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			134,052.38		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	44,271.07		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	55,628.89		
4) Current Loans		9640			
5) Unearned Revenue		9650	34,152.42		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			134,052.38		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			0.00		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	517.00	2,069.00	300.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	439.39	750.00	70.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	390,292.75	422,692.00	8.3%
TOTAL, OTHER LOCAL REVENUE			391,249.14	425,511.00	8.8%
TOTAL, REVENUES			391,249.14	425,511.00	8.8%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	80,139.46	75,701.00	-5.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	7,026.79	7,217.00	2.7%
Other Classified Salaries		2900	16,210.34	16,490.00	1.7%
TOTAL, CLASSIFIED SALARIES			103,376.59	99,408.00	-3.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	8,470.50	6,479.00	-23.5%
OASDI/Medicare/Alternative		3301-3302	7,687.76	6,892.00	-10.4%
Health and Welfare Benefits		3401-3402	5,733.84	5,724.00	-0.2%
Unemployment Insurance		3501-3502	51.72	50.00	-3.3%
Workers' Compensation		3601-3602	1,571.35	2,585.00	64.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	1,033.62	996.00	-3.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			24,548.79	22,726.00	-7.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	113,878.69	114,960.00	0.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			113,878.69	114,960.00	0.9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,007.20	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	23,350.56	24,701.00	5.8%
Professional/Consulting Services and Operating Expenditures		5800	1,467.77	645.00	-56.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			26,825.53	25,346.00	-5.5%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			268,629.60	262,440.00	-2.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	55,619.54	163,071.00	193.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			55,619.54	163,071.00	193.2%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			(55,619.54)	(163,071.00)	193.2%

SELF-INSURANCE FUND

The Self-Insurance Fund is used to separate money received for self-insurance activities from other operating funds of an LEA. Separate funds may be established for each type of self-insurance activity, such as workers' compensation, health and welfare, and deductible property loss (*Education Code Section 17566*).

The principal revenues in this fund are the following:

- Interest
- In-District Premiums/Contributions
- Interagency Revenues
- All Other Local Revenue

Expense transactions in the Self-Insurance Fund record the cost of retiree benefits and the amount contributed for the purpose of Other Post- Employment Benefits (OPEB).

Amounts contributed to Fund 67, are lawfully restricted for insurance purposes (*Education Code Section 17566 and Government Code Section 53205*).



Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	411,478.23	435,940.00	5.9%
5) TOTAL, REVENUES			411,478.23	435,940.00	5.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	363,539.65	354,364.00	-2.5%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			363,539.65	354,364.00	-2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			47,938.58	81,576.00	70.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,000,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,000,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,047,938.58	81,576.00	-96.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,563,459.43	4,611,398.01	79.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,563,459.43	4,611,398.01	79.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,563,459.43	4,611,398.01	79.9%
2) Ending Net Position, June 30 (E + F1e)			4,611,398.01	4,692,974.01	1.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	4,611,398.01	4,692,974.01	1.8%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,611,398.01		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			4,611,398.01		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			4,611,398.01		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	35,251.29	30,000.00	-14.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	204,472.20	204,910.00	0.2%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	171,754.74	201,030.00	17.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			411,478.23	435,940.00	5.9%
TOTAL, REVENUES			411,478.23	435,940.00	5.9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	363,539.65	354,364.00	-2.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			363,539.65	354,364.00	-2.5%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			363,539.65	354,364.00	-2.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	2,000,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,000,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			2,000,000.00	0.00	-100.0%



BOARD AGENDA ITEM: Business Services Report

BOARD MEETING DATE: October 10, 2018

AGENDA ITEM SUBMITTED FOR:

- Action
- Reports/Presentation
- Information
- Public Hearing
- Other (specify)

PREPARED BY:

Aaron Heinz

SUBMITTED BY:

Aaron Heinz

PRESENTING TO BOARD:

Aaron Heinz

BACKGROUND AND SUMMARY INFORMATION:

The monthly financial report for September will be reviewed.

Summary Report of Revenues, Expenditures and Changes in Fund Balance (Unrestricted and Restricted Combined)

SEPTEMBER REPORT

8/16/2018 - 9/15/2018

Description	Account Codes	Original Budget	Operating Budget	Actuals to Date	Projected Yr Totals	Difference (Col D - B)	2018-19 % Actuals as a % of Budget
		7/1/18 (A)	7/1/18 (B)	9/15/18 (C)	9/15/18 (D)	(E)	
A. Revenues							
1) Local Control Funding Formula	8010-8099	\$ 9,200,409	\$ 9,200,409	\$ 804,700	\$ 9,200,409	-	A 8.7%
2) Federal Revenues	8100-8299	\$ 3,601,163	\$ 3,607,461	\$ 156,838	\$ 3,763,331	155,870	B 4.3%
3) Other State Revenues	8300-8599	\$ 8,661,819	\$ 8,661,819	\$ 635,472	\$ 8,661,819	-	C 7.3%
4) Other Local Revenues	8600-8799	\$ 14,087,690	\$ 14,190,586	\$ 233,655	\$ 14,192,138	1,552	D 1.6%
TOTAL REVENUES		\$ 35,551,081	\$ 35,551,081	\$ 1,830,665	\$ 35,817,697	\$ 157,422	5.1%
B. Expenditures							
1. Certificated Salaries	1000-1999	\$ 8,294,766	\$ 8,138,242	\$ 987,521	\$ 8,138,994	752	E 12.1%
2. Classified Salaries	2000-2999	\$ 11,366,056	\$ 11,366,056	\$ 1,484,830	\$ 11,441,474	75,418	F 13.1%
3. Employee Benefits	3000-3999	\$ 7,372,073	\$ 7,313,858	\$ 889,157	\$ 7,329,756	15,898	G 12.2%
4. Books and Supplies	4000-4999	\$ 915,635	\$ 946,386	\$ 172,785	\$ 969,746	23,360	H 18.3%
5. Services, Other Operation	5000-5999	\$ 4,883,344	\$ 5,215,077	\$ 1,189,153	\$ 5,110,103	(104,974)	I 22.8%
6. Capital Outlay	6000-6999	\$ 532,930	\$ 527,930	\$ 16,061	\$ 577,080	49,150	J 3.0%
7. Other Outgo	7100-7299	\$ 224,896	\$ 224,896	\$ -	\$ 224,896	-	K 0.0%
8. Direct Support/Indirect	7300-7399	\$ (103,258)	\$ (103,259)	\$ (5,614)	\$ (93,813)	9,446	L 5.4%
9. Debt Service	7400-7499	\$ -	\$ -	\$ -	\$ -	-	M 0.0%
TOTAL EXPENDITURES		\$ 33,486,442	\$ 33,629,186	\$ 4,733,893	\$ 33,698,236	69,050	14.1%
Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses (A5-B9)							
		\$ 2,064,639	\$ 1,921,895	\$ (2,903,228)	\$ 2,119,461	\$ 88,372	-137.0%
D. Other Financing Sources/Uses							
1. Transfers In	8910-8979	\$ 163,071	\$ 170,965	\$ -	\$ 170,965	-	N 0.0%
2. Transfer Out	7610-7629	\$ 499,598	\$ 499,598	\$ -	\$ 704,612	205,014	O 0.0%
3. Contributions	8980-8999	\$ -	\$ -	\$ -	\$ -	-	P 0.0%
Total, Other Fin Sources/Uses		\$ (336,527)	\$ (328,633)	\$ -	\$ (533,647)	\$ (205,014)	0.0%
E. Net Change to Fund Balance							
		\$ 1,728,112	\$ 1,593,262	\$ (2,903,228)	\$ 1,585,814	\$ (116,642)	
F. Fund Balance (Fund 01 only)							
1. Beginning Balance		\$ 7,416,162	\$ 7,416,162	\$ 7,416,162	\$ 7,416,162	-	
2. Adjustments/Restatements		\$ -	\$ -	\$ -	\$ -	-	
Ending Balance		\$ 9,144,274	\$ 9,009,424	\$ 4,512,934	\$ 9,001,976	\$ (7,448)	
G. Components of Ending Fund Balance							
Designated Amounts	9711-9730	\$ 10,000	\$ 10,000		\$ 10,000	\$ -	
Legally Restricted	9740-9760	\$ 3,292,200	\$ 2,391,121		\$ 2,498,798	\$ -	
Assigned	9780	\$ 4,142,772	\$ 5,027,821		\$ 4,778,756	\$ -	
Restricted Economic Uncertainty	9789	\$ 1,699,302	\$ 1,704,212		\$ 1,714,421	\$ -	
Unassigned/Unappropriated	9790	\$ -	\$ -		\$ -	\$ -	

Explanation of Differences
Net Change in Current Year Budget SEPTEMBER Board Report
8/16/2018 - 9/15/2018

	<u>Amount</u>	<u>Explanation of Differences</u>
A Local Control Funding Formula (8010-8099)	<u>\$ -</u>	
B Federal Revenues (8100-8299)		
One Stop	137,055	<i>Establish budaet for Workforce Investment Opportunity Act</i>
Selpa	18,815	<i>Establish budget for the balance of 2016-2017 and 2017-2018 Alternative Dispute Resolution Grant</i>
	<u>\$ 155,870</u>	
C Other State Revenues (8300-8599)	<u>\$ -</u>	
D Other Local Revenues (8600-8799)		
Various departments	\$ 1,552	<i>Net miscellaneous adjustments</i>
	<u>\$ 1,552</u>	
E Certificated Salaries (1000-1999)		
Various departments	\$ 752	<i>Net miscellaneous adjustments</i>
	<u>\$ 752</u>	
F Classified Salaries (2000-2999)		
Special Education	\$ 26,342	<i>Update salary expenditures including increase to classified salaries in 2017-2018</i>
One Stop	\$ 49,076	<i>Increased staff due to new anticipated costs relative to new income</i>
	<u>\$ 75,418</u>	
G Employee Benefits (3000-3999)		
Special Education	\$ (1,713)	<i>Update various benefit expenditures including decrease in CalPERS rate from budaet development</i>
One Stop	\$ 17,449	<i>Increased due to additional salary costs</i>
Various departments	\$ 162	<i>Net miscellaneous adjustments</i>
	<u>\$ 15,898</u>	
H Books and Supplies (4000-4999)		
County Office	\$ 2,450	<i>Update expenditures including ACSA dues, Alice Trainings and other miscellaneous adjustments</i>
Special Education	\$ 2,054	<i>Update expenditures to match actuals</i>
One Stop	\$ 18,856	<i>Increased expenditures for Workforce Investment Opportunity Act to reflect anticipated costs relative to new income</i>
	<u>\$ 23,360</u>	
I Services, Other Operations (5000-5999)		
County Office	\$ (1,850)	<i>Decrease to match expenditures</i>
Special Education	\$ 26,831	<i>Update expenditures for professional development and other miscellaneous adjustments</i>
One Stop	\$ (146,500)	<i>Moved recognition of expenditures for 2017-2018 to Adult Education fund 11 and adjustments for increase in Workforce Investment Opportunity Act revenue</i>
Feather River Academy (FRA)	\$ 1,900	<i>Establish budget for Federal Program Monitoring audit and other miscellaneous adjustments</i>
Infant Program	\$ 14,645	<i>Establish budget for the balance of 2016-2017 and 2017-2018 Alternative Dispute Resolution Grant</i>
	<u>\$ (104,974)</u>	
J Capital Outlay (6000-6999)		
Special Education	\$ 43,875	<i>Establish budget for purchase of handicap van and other miscellaneous adjustments</i>
Infant Program	\$ 4,925	<i>Establish budget for River Valley High School owning</i>
Various departments	\$ 350	<i>Net miscellaneous adjustments</i>
	<u>\$ 49,150</u>	
K Other Outgo (7100 - 7299)	<u>\$ -</u>	
L Direct Support / Indirect (7300-7399)		
County Office	\$ (6,245)	<i>Adjustment of indirect cost rate to Adult Education</i>
One Stop	\$ 13,111	<i>Update Workforce Innovation and Opportunity Act expenditures to reflect new revenue</i>
Infant Program	\$ 2,071	<i>Establish budget for the balance of 2016-2017 and 2017-2018 Alternative Dispute Resolution Grant</i>
Various departments	\$ 509	<i>Net miscellaneous adjustments</i>
	<u>\$ 9,446</u>	
M Debt Services (7400 - 7499)	<u>\$ -</u>	
N Transfers In (8910-8979)	<u>\$ -</u>	
O Transfers Out (7610-7629)		
County Office	\$ 194,714	<i>To Adult Education for 2018-2019</i>
Special Education	\$ 10,300	<i>Establish copier holding account for FRA copiers</i>
	<u>\$ 205,014</u>	
P Contributions (8980-8999)	<u>\$ -</u>	
Net Change in Current Year Budget	<u>\$ (116,642)</u>	

BOARD AGENDA ITEM: Donations

BOARD MEETING DATE: October 10, 2018

AGENDA ITEM SUBMITTED FOR:	PREPARED BY:
<u> </u> Action	<u> </u> Maggie Navarro
<u> </u> Reports/Presentation	SUBMITTED BY:
<u> X </u> Information	<u> </u> Barbara Henderson
<u> </u> Public Hearing	PRESENTING TO BOARD:
<u> </u> Other (specify)	<u> </u> Barbara Henderson

BACKGROUND AND SUMMARY INFORMATION:

<u>Donor</u>	<u>Value</u>	<u>Purpose</u>
Ray's General Hardware	\$284.33	Help with cost of new benches for SC
Total	\$	
	<u>18-19 Year</u>	<u>Current Period</u>
	<u>To Date</u>	
Total Donations-Cash	\$	\$
Total Donations-Value	\$	\$284.33
Total Donations	\$	\$284.33

BOARD AGENDA ITEM: Adopt Resolution No. 18-19-III – Special Education Local Plan Area (SELPA) – Local Education Agency Assurances and changes to Local Plan Policy LP/LAR 91, SRP/SRAR 3 and LP/LAR 79

BOARD MEETING DATE: October 10, 2018

AGENDA ITEM SUBMITTED FOR:

- Action
- Reports/Presentation
- Information
- Public Hearing
- Other (specify)

PREPARED BY:

Elizabeth Engelken

SUBMITTED BY:

Elizabeth Engelken

PRESENTING TO BOARD:

Baljinder Dhillon

BACKGROUND AND SUMMARY INFORMATION:

Resolution No. 18-19-III – Special Education Local Plan Area (SELPA) – Local Education Agency Assurances and Local Plan Policy changes to LP/LAR 91, SRP/SRAR 3 and LP/LAR 79 are being presented for adoption. This change to a state required Local Plan policy also necessitates adoption of the Local Plan Policy Assurances. These Assurances are required by Federal and State law to be adopted by each LEA. They are the basis for operation and administration of Special Education programs. Adoption signifies the LEA will meet all applicable state and federal laws and regulations in accordance with the Individuals with Disabilities Education Act and the Federal Rehabilitation Act of 1973, as amended, and the provisions of the California Education Code.

**SUTTER COUNTY BOARD OF EDUCATION
SUTTER COUNTY SUPERINTENDENT OF SCHOOLS**

**RESOLUTION NUMBER 18-19-III
SPECIAL EDUCATION LOCAL PLAN AREA SELPA:
LOCAL ASSURANCES**

WHEREAS, SELPA local plan assurances are required by Federal and State law to be adopted by each LEA;

WHEREAS, these local plan assurances are the basis for operation and administration of Special Education programs;

1. Free Appropriate Public Education 20 United States Code (USC) Section (§) 1412 (a)(1)

It shall be the policy of this local educational agency (LEA) that a free appropriate public education is available to all children residing in the LEA between the ages of three through 21 inclusive, including students with disabilities who have been suspended or expelled from school.

2. Full Educational Opportunity 20 USC § 1412 (a)(2)

It shall be the policy of this LEA that all pupils with disabilities have access to educational programs, nonacademic programs, and services available to non-disabled pupils.

3. Child Find 20 USC § 1412 (a)(3)

It shall be the policy of this LEA that all children with disabilities residing in the State, including children with disabilities who are homeless or are wards of the State and children attending private schools, regardless of the severity of their disabilities, and who are in need of special education and related services are identified, located and evaluated. A practical method is developed and implemented to determine which students with disabilities are currently receiving needed special education and related services.

4. Individualized Education Program (IEP) and Individualized Family Service Plan (IFSP) 20 USC § 1412 (a)(4)

It shall be the policy of this LEA that an Individualized Education Program (IEP) or an Individualized Family Service Plan (IFSP) is developed, reviewed and revised for each child with a disability who requires special education and related services in order to

benefit from his/her individualized education program. It shall be the policy of this LEA that a review of an IEP will be conducted on at least an annual basis to review a student's progress and make appropriate revisions.

5. Least Restrictive Environment 20 USC § 1412 (a)(5)

It shall be the policy of this LEA that to the maximum extent appropriate, children with disabilities, including children in public or private institutions or other care facilities, are educated with children who are not disabled. Special class, separate schooling, or other removal of a student with disabilities from the general educational environment, occurs only when the nature or severity of the disability of the student is such that education in general classes with the use of supplemental aids and services cannot be achieved satisfactorily.

6. Procedural Safeguards 20 USC § 1412 (a)(6)

It shall be the policy of this LEA that children with disabilities and their parents shall be afforded all procedural safeguards throughout the provision of a free appropriate public education including the identification, evaluation, and placement process.

7. Evaluation 20 USC § 1412 (a)(7)

It shall be the policy of this LEA that a reassessment of a student with a disability shall be conducted at least once every three years or more frequently, if appropriate.

8. Confidentiality 20 USC § 1412 (a)(8)

It shall be the policy of this LEA that the confidentiality of personally identifiable data information and records maintained by the LEA relating to children with disabilities and their parents and families shall be protected pursuant to the Family Educational Rights and Privacy Act (FERPA).

9. Part C, Transition 20 USC § 1412 (a)(9)

It shall be the policy of this LEA that a transition process for a child who is participating in Early Intervention Programs (IDEA, Part C) with an IFSP is begun prior to a toddler's third birthday. The transition process shall be smooth, timely and effective for the child and family.

10. Private Schools 20 USC § 1412 (a)(10)

It shall be the policy of this LEA to assure that children with disabilities voluntarily enrolled by their parents in private schools shall receive appropriate special education and related services pursuant to LEA coordinated procedures. The proportionate amount of federal funds will be allocated for the purpose of providing special education services to children with disabilities voluntarily enrolled in private school by their parents.

11. Local Compliance Assurances 20 USC § 1412 (a)(11)

It shall be the policy of this LEA that the local plan shall be adopted by the appropriate local board(s) (district/county) and is the basis for the operation and administration of special education programs; and that the agency(ies) herein represented will meet all applicable requirements of state and federal laws and regulations, including compliance with the Individuals with Disabilities Education Act (IDEA), the Federal Rehabilitation Act of 1973, Section 504 of Public Law and the provisions of the California *Education Code*, Part 30.

12. Interagency 20 USC § 1412 (a)(12)

It shall be the policy of this LEA that interagency agreements or other mechanisms for interagency coordination are in effect to ensure services required for FAPE are provided, including the continuation of services during an interagency dispute resolution process.

13. Governance 20 USC § 1412 (a)(13)

It shall be the policy of this LEA to support and comply with the provisions of the governance bodies and any necessary administrative support to implement the Local Plan. A final determination that an LEA is not eligible for assistance under this part will not be made without first affording that LEA with reasonable notice and an opportunity for a hearing through the State Educational Agency.

14. Personnel Qualifications 20 USC § 1412 (a)(14)

It shall be the policy of this LEA to ensure that personnel providing special education related services meet the highly qualified requirements as defined under federal law, including that those personnel have the content knowledge and skills to serve children with disabilities.

This policy shall not be construed to create a right of action on behalf of an individual student for the failure of a particular LEA staff person to be highly qualified or to prevent a parent from filing a State complaint with the California Department of Education (CDE) about staff qualifications.

15. Performance Goals and Indicators 20 USC § 1412 (a)(15)

It shall be the policy of this LEA to comply with the requirements of the performance goals and indicators developed by the CDE and provide data as required by the CDE.

16. Participation in Assessments 20 USC § 1412 (a)(16)

It shall be the policy of this LEA that all students with disabilities shall participate in state and district-wide assessment programs. The IEP team determines how a student will access assessments with or without accommodations, or access alternate assessments, consistent with state standards governing such determinations.

17. Supplementation of State/Federal Funds 20 USC § 1412 (a)(17)

It shall be the policy of this LEA to provide assurances that funds received from Part B of the IDEA will be expended in accordance with the applicable provisions of the IDEA; will be used to supplement and not to supplant state, local and other Federal funds.

18. Maintenance of Effort 20 USC § 1412 (a)(18)

It shall be the policy of this LEA that federal funds will not be used to reduce the level of local funds and/or combined level of local and state funds expended for the education of children with disabilities except as provided in Federal law and regulations.

19. Public Participation 20 USC § 1412 (a)(19)

It shall be the policy of this LEA that public hearings, adequate notice of the hearings, and an opportunity for comment available to the general public, including individuals with disabilities and parents of children with disabilities are held prior to the adoption of any policies and/or regulations needed to comply with Part B of the IDEA.

20. Rule of Construction 20 USC § 1412 (a)(20)

(Federal requirement for State Education Agency only)

21. State Advisory Panel 20 USC § 1412 (a)(21)

(Federal requirement for State Education Agency only)

22. Suspension/Expulsion 20 USC § 1412 (a)(22)

The LEA assures that data on suspension and expulsion rates will be provided in a manner prescribed by the CDE. When indicated by data analysis, the LEA further assures that policies, procedures and practices related to the development and implementation of the IEPs will be revised.

23. Access to Instructional Materials 20 USC § 1412 (a)(23)

It shall be the policy of this LEA to provide instructional materials to blind students or other students with print disabilities in a timely manner according to the state adopted National Instructional Materials Accessibility Standard.

24. Over-identification and Disproportionality 20 USC § 1412 (a)(24)

It shall be the policy of this LEA to prevent the inappropriate disproportionate representation by race and ethnicity of students with disabilities.

25. Prohibition on Mandatory Medicine 20 USC § 1412 (a)(25)

It shall be the policy of this LEA to prohibit school personnel from requiring a student to obtain a prescription for a substance covered by the Controlled Substances Act as a condition of attending school or receiving a special education assessment and/or services.

26. Distribution of Funds 20 USC § 1411(e),(f)(1-3)

(Federal requirement for State Education Agency only)

27. Data 20 USC § 1418 (a-d)

It shall be the policy of this LEA to provide data or information to the CDE that may be required by regulations.

28. Reading Literacy (State Board requirement, 2/99)

It shall be the policy of this LEA that in order to improve the educational results for students with disabilities, Special Education Local Plan Area's (SELPA) Local Plans shall include specific information to ensure that all students who require special education will participate in the California Reading Initiative.

29. Charter Schools EC 56207.5 (a-c)

It shall be the policy of this LEA that a request by a charter school to participate as a local educational agency in a special education local plan area may not be treated differently from a similar request made by a school district.

NOW THEREFORE, BE IT RESOLVED that in accordance with Federal and State laws and regulations, Sutter County Superintendent of Schools certifies that this plan has been adopted by the Sutter County Board of Education and is the basis for the operation and administration of special education programs; and that the agency herein represented will meet all applicable requirements of state and federal laws, regulations, and state policies and procedures, including compliance with the Individuals with Disabilities Education Act, *20 United States Code (USC) 1400 et.seq*, and implementing regulations under *34 Code of Federal Regulations (CFR)*, Parts 300 and 303, *29 USC 794, 705 (20), 794-794b*, the Federal Rehabilitation Act of 1973, as amended, and the provisions of the California *Education Code*, Part 30 and Chapter 3, Division 1, of Title V of the *California Code of Regulations*.

BE IT FURTHER RESOLVED, the local educational agency (LEA) superintendent shall administer the local implementation of procedures, in accordance with state and federal laws, rules, and regulations, which will ensure full compliance.

FURTHERMORE, the LEA superintendent ensures that policies and procedures covered by this assurance statement are on file at the LEA and the SELPA office.

Adopted this 10th day of October 2018

Yeas: _____

Noes: _____

Absent: _____

Abstain: _____

Victoria Lachance, President
Sutter County Board of Education

Baljinder Dhillon, Ex-officio Secretary
Sutter County Board of Education

Sutter County Local Plan

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SUTTER COUNTY LOCAL PLAN AREA

PARTICIPATING LOCAL EDUCATION AGENCIES (LEA's)

Brittan Elementary School District

Browns Elementary School District

East Nicolaus Joint Union High School District

Franklin Elementary School District

Live Oak Unified School District

Marcum-Illinois Union School District

Meridian Elementary School District

Nuestro Elementary School District

Pleasant Grove Joint Unified School District

South Sutter Charter School

Sutter County Superintendent of Schools

Sutter Union High School District

Twin Rivers Charter School

Winship-Robbins Elementary School District

Yuba City Charter School

Yuba City Unified School District

LP 91: FISCAL POOLS

The Local Education Agencies in the Sutter County SELPA support the development, implementation and access to specific Fiscal Pools. Each of the Fiscal Pools will have a specific funding level and may be replenished using LEA Positive Ending Balances, Program Ending Balances or other funding sources; such replenishment to be voted upon by the Superintendents. Funds remaining in a given pool after funding approved requests will carry over into the next school year.

LAR 91: FISCAL POOLS

The Sutter County SELPA has fiscal pools that include a due process pool, a Non Public School Pool, a Facilities Pool, a Mental Health Extraordinary Cost Pool and a Mental Health Reserve Stabilization Pool.

~~DUE PROCESS POOL~~

~~Each LEA is responsible for expenses incurred for due process. The Superintendents' Coordinating Council established a SELPA Due Process Pool of funds to provide financial assistance for legal assistance, case management and expertise for cases that have been determined to have merit. The intent is not to cover all costs but to assist with these costs. The SELPA Administrator will review the merits of the case and take the recommendation to the Superintendents' Coordinating Council for approval. If a due process case is not recommended for access to the pool, the SELPA Director will notify the LEA Special Education Director or designee and the LEA Superintendent. The LEA may make an appeal to the Superintendents' Council.~~

~~Accessing the Due Process Pool~~

~~The LEA requesting access to the Due Process Pool funds for reimbursement is responsible for completing and submitting a written request to access these funds to the SELPA Administrator along with the synopsis of strengths and weakness of the case (see LAR 90 – Due Process Policy). This shall be submitted in a timely manner to allow for review of the case prior to placing the request on the next SCC Public Meeting agenda.~~

~~Annual Distribution of Due Process Pool Funds~~

~~The LEA may be reimbursed 80% of expenses for cases being resolved in a due process costs hearing, but no more than \$20,000 per case up to the limit of the funds available in the Due Process Pool in a fiscal year with the approval of the Superintendents' Coordinating Council. Allowable expenses include attorney's fees and professional expert consultation and services. The LEA will be responsible for all other expenses incurred per case. Funds will be dispersed after the close of the fiscal year with the approval of the Superintendents' Coordinating Council.~~

~~If more than one LEA is involved in the same case, it will be the decision of the SCC as to what percentage of reimbursement each LEA will receive from the Due Process Pool.~~

If approved expenses exceed the funds available in the Due Process Pool, reimbursements will be made on a proportional basis.

The Due Process Pool funds available will be divided by the total expenses (80% per case) to calculate a percentage of expenses that will be reimbursed.

Example: _____

Eligible Expenses	Proportional Reimbursement
20,000	17,200
10,000	8,600
5,000	4,200
35,000	30,000

Due Process Pool Funds Available: \$30,000 = 86% of Eligible Expenses

NONPUBLIC SCHOOL POOL

The SELPA Superintendents' Coordinating Council (SCC) established a Nonpublic School (NPS) Pool of funds for reimbursing LEAs who have a Non Public School placement(s) to help offset costs of that placement. A LEA may be reimbursed for up to 100% of the educational placement cost up to the limit of the funds in the NPS Pool in a fiscal year. The funds are distributed after SCC approval and a year in arrears.

NPS Placements

Funding from the NPS Pool for new or continuing placements is approved year-to-year by the SCC and is dependent on availability of funds. No later than April, the SELPA Administrator will send a notification to each LEA to submit a request to access the NPS Pool along with the NPS- Residential Placement Review Form (exhibit 91.1). The SELPA Administrator will review the submitted student documentation and provide a written recommendation and reimbursement request for approval to Operations Council and to Superintendents Coordinating Council by May of each year. At the end of each fiscal year in which a LEA has an eligible NPS placement, the LEA must submit net NPS expenditures by August 15 for the prior fiscal year after revenue sources are deducted (revenue limit and unrestricted lottery-4th quarter estimate). Up to 100% of NPS expenses will be reimbursed to the LEA up to the limit of the funds available in the NPS Pool in a fiscal year based on the recommendation of the Superintendents' Coordinating Council.

A LEA will reapply annually through the NPS review process to be eligible to access NPS Pool funds for continuing placements. There is no cap on the number of NPS placements that a LEA may request funding for from the NPS Pool.

Funding Level for NPS Pool

The target funding level for the NPS Pool is ~~\$200,000~~ **\$250,000**.

SRP 3: ALLOCATION OF SPECIAL EDUCATION FUNDS

The governing body of the Sutter County SELPA, as set forth in the Local Plan, is the Superintendents' Coordinating Council (SCC). One of the responsibilities of SCC is to equitably allocate public funds to support services for all eligible SE students attending member LEAs within the SELPA.

The Sutter County SELPA allocation plan is based on the following principles:

1. It provides no incentive for LEAs to over identify students in SE programs.
2. There is a focus on maintaining effective programs.
3. Revenues are distributed in the same manner as they are generated.
4. The impact of special education funding on the overall budget of each LEA is considered; and
5. It meets requirements for state and federal funding.

LEAs acknowledge that state and federal revenues do not cover the total costs of SE services. The prior year's December 1st count of student's placement and services and the current year SELPA wide funding is the basis for budgeting. Each LEA is responsible for paying for the actual prior year costs of services provided to their students using current year state, federal and local revenues. Some services, as noted below, are supported by all LEAs in the SELPA. The SELPA office prepares fiscal reports and distributes federal, state and local funds. This plan considers the current statutory requirements and is subject to change by SCC, if necessary, to conform to changes in statute or regulation or to address changing educational needs.

SRAR 3: ALLOCATION OF SPECIAL EDUCATION FUNDS

FISCAL ALLOCATION PLAN COMPONENTS

REVENUE:

Special education revenue is comprised of federal, state and local funding. After funding risk pools, SE funds are used to pay for centralized programs, regional programs/services and LEA operated SE programs. Federal and state SE resources are not sufficient to cover the complete cost of special education programs. LEAs within the SELPA support SE services, when necessary, with general fund contributions. Where possible, the Sutter County SELPA allocation plan distributes revenue to LEAs in the same manner as the funds were generated. The various revenues and distributions for each LEA are identified in the annual Revenue Distribution Summary report.

EXPENSE:

To determine LEA expense for centralized programs and regional services, the SELPA identifies all SE students by DOR, who are placed in centralized programs and/or who receive services in regionally operated programs as of December 1 of the prior year. The number of identified students, and the cost of their placement and services, determines each LEA's portion of the cost for each centralized program and regional service. Cost for centralized programs and regional services, by LEA, are summarized annually on a Cost Allocation spread-sheet, and this is provided to each member LEA.

NET COST:

The net share of cost for each LEA is the difference between LEA revenue and the LEA expense for each student placed in a centralized program, and/or receiving regional services. Revenue will be transferred to LEAs with positive net cost (i.e. when revenue exceeds expenditures). LEAs with a negative net cost (i.e. expenditures exceed revenue) will receive an invoice for the difference. LEAs with a positive net cost will apply the revenue to LEA operated SE programs. Should the revenue exceed the LEA's cost for regional and LEA operated SE programs, the LEAs can carryover state and local funds in excess of their SE costs. Federal funds may not be carried over. Special education carryover funds are restricted for future special education expenditures.

REVENUE ALLOCATION SUMMARY**RESTRICTED REVENUE:****AB 602**

The difference between the aggregate of federal, state and property taxes and the aggregate base rate for 2012-13, plus accumulated COLA and applied deficit factor, will be applied as a credit to centralized programs. This credit to centralized programs will offset program costs proportionately based on prior year December 1 count. Since prior year P2 ADA is used to determine the allocation of current year revenue, should a charter move to another LEA authorizer within our SELPA, the revenues will follow. In the event of an LEA lapsation, closure, or withdrawal from SELPA membership, revenues will be re-allocated to remaining members based on prior year P2 ADA. *(See August 27, 2013 SCC meeting minutes for historical information regarding changes and baseline base rates.)*

OUT OF HOME CARE

These funds are allocated to districts based on their bed count for students residing in foster family homes and licensed children's institutions.

LOCAL CONTROL FUNDING FORMULA

Districts receive funds through their Local Control Funding Formula (LCFF) directly for students attending centralized programs. These funds were previously known as Revenue Limit Transfer funds. Although these funds are not reflected as revenue in the model, districts are required to set these funds aside as restricted (i.e. RS 6500) for special education expenditures, including payment of excess costs.

PROGRAM SPECIALIST/REGIONALIZED SERVICES (PS/RS)

As described above, PS/RS funds will be included in the AB 602 amount allocated in the base rate.

LOTTERY REVENUE

These revenues are generated by individual students, including students attending centralized programs. Unrestricted Lottery funds will be used to offset program expenditures in centralized programs and will be shown as a "credit" to program cost.

SELPA STAFF DEVELOPMENT

Funds for SELPA Professional Development will be set aside annually as determined by action of SCC.

MEDI-CAL FUNDS

Medi-Cal funds generated by centralized programs and regional services will be used to supplement these respective programs and services as determined by the respective providers. Providers will present an expenditure report for the prior year to the SCC.

UNRESTRICTED REVENUE:

MAA

All providers will retain funds in a separate holding account until the deferral window has passed and the total amount will be distributed 30% to providers, and 70% to participating LEAs based on the prior year unduplicated students in programs that generate MAA. The 30% allocated to providers will be based on the per FTE rate multiplied by the eligible FTEs in the current year. Providers will report expenditures and fund balance annually. Eligible staff are: Adaptive Physical Education (APE) Specialist, Behaviorists, Licensed Vocational Nurses (LVN), Occupational Therapists (OT), Psychologists, Physical Therapists (PT), Speech Language Pathologists (SLP), and certificated Special Education (SE) classroom teachers.

In the example below, 90k (30%) / certificated FTE's = amount per FTE. The remaining 70% (i.e. 210 k) would be distributed to LEAs that participated in programs that generate MAA funding.

2012-13 Available MAA generated by Provider 1	\$270,000
2012-13 Available MAA generated by Provider 2	<u>\$ 30,000</u>
Total Revenue	\$300,000
30% (Retained for providers)	\$ 90,000
70% (Distributed to participating LEA's)	\$210,000
Certificated and Licensed FTEs :	
Provider 1	100
Provider 2	<u>35</u>
Total Certificated/Licensed FTE	135

Amount retained by Provider 1 ($100/135 = 74\% \times \$90,000$) = \$66,600

Amount retained by Provider 2 ($35/135 = 26\% \times \$90,000$) = \$23,400

EXPENDITURE DISTRIBUTION

CENTRALIZED PROGRAMS

LEA cost for centralized programs will be distributed proportionally based on the prior year student enrollment in each program as of December 1, less any credit applied.

REGIONALIZED/DESIGNATED INSTRUCTIONAL SERVICES (DIS)

LEA cost for regionalized and DIS programs will be distributed proportionally based on the prior year student usage of programs as of December 1.

SELPA

Proportional SELPA cost will be allocated based on LEAs prior year K-12 certified P-2 ADA

COMMUNITY ADVISORY COMMITTEE (CAC)

The CAC is funded at a rate of \$1 per student based on the prior year December 1 count. District proportional cost will be allocated based on the prior year K-12 certified P-2 ADA. At the end of the fiscal year, unexpended funds will be returned to the SELPA for allocation in the next year, unless a request is made to SCC to keep the funds for an ongoing project or other purpose.

PROGRAM COST ALLOCATION

The centralized and regionalized programs and services will operate as separate cost centers. These are included in the funding model as silos. The allocation for shared cost will be distributed across programs as outlined in the table below. For regionalized programs, administrative and program specialist costs may be identified in certificated and classified salaries.

Cost	Methodology
Provider Administration	Distribute administrative and clerical cost proportionately between the programs operated by that provider based on the certificated and/or licensed FTEs.
Site/Program Administration	Distribute cost across assigned programs based on the number of centralized classrooms or regional/DIS FTEs.
Behaviorist	Allocate to centralized programs proportionately based on the number of certificated FTEs in each program.
Program Specialist	Allocate to programs based on Certificated FTE or direct charged to regionalized programs based on assigned time
Psychologist	Allocate average cost to programs based on staffing guidelines
Nursing	Allocate average cost to programs based on staffing guidelines
Extended Year	Allocate to programs that operate ESY based on staff/student ratios

RISK POOLS

The Risk pools have been created to offset costs in designated areas. The funding for the risk pools revenue will be generated from LEA contributions. The proportional share will be based on the prior year K-12 certified P-2 ADA. In any given year, the SCC may elect to change the amount held within any of the Risk Pools.

RESERVE

All providers maintain a 3% reserve based on centralized and regionalized program expenditures as a safeguard against unanticipated costs.

DUE PROCESS

~~This pool provides financial assistance for legal assistance, case management and expertise for cases that have been determined to have merit. The intent is not to cover all costs but to assist with them. (See LAR 91A).~~

Using State and Local funds only, the target funding level for the Due Process Pool is \$50,000.

FACILITIES POOL

LEAs hosting regional programs and program providers may access this pool to address facility needs.

The target funding for the facilities pool is \$50,000.

NON PUBLIC SCHOOL (NPS)

After applying revenues generated by students placed in NPS, related expenditures may be reimbursed by the NPS Pool. Amounts will be distributed proportionately per the number of NPS placements.

The target funding level for the NPS Pool is ~~\$200,000~~ \$250,000.

MENTAL HEALTH EXTRAORDINARY COST POOL (MHEC)

The MHEC risk pool reimburses LEAs for extraordinary costs in the provision of Mental Health (MH) services for eligible students including residential placement costs and MH service costs related to NPS placements. The percentage of MH funding to be used for the risk pool shall not exceed forty-five percent (45%) of the total MH funding. If approved expenses exceed the funds available in the MHEC risk pool, reimbursements will be made on a proportional basis. The available MHEC pool funds will be divided by the total expenses to calculate a percentage of expenses that will be reimbursed.

The target funding level for the MHEC is \$200,000.

Legal References

EDUCATION CODE:

56205(a)(12)(D)(ii)(II), 56195, 56195.7(h)(4)(i)

LP 79: BEHAVIOR INTERVENTIONS FOR STUDENTS WITH SPECIAL NEEDS

The member LEAs within Sutter County SELPA seek to provide an appropriate and meaningful educational program in a safe and healthy environment for all children regardless of physical, mental or emotionally disabling conditions. Some school-age individuals with exceptional needs have significant behavior challenges that have an adverse impact on their learning, or the learning of other pupils, or both. The education of children with disabilities can be made more effective by providing incentives for positive behavior, and behavioral interventions and supports to address the learning and behavioral needs of those children. Procedures for the elimination of maladaptive behaviors shall not include those that cause pain, trauma or subject a student to verbal abuse, ridicule or humiliation.

Children with special needs exhibiting serious behavioral challenges shall receive timely and appropriate assessments and positive supports and interventions. These shall be developed and implemented in a timely manner and as part of the child's IEP. When behavioral interventions, supports, and other strategies are used, they shall be used in consideration of the pupil's physical freedom and social interaction, be administered in a manner that respects human dignity and personal privacy, and that ensure a pupil's right to placement in the least restrictive environment. When a pupil is also the responsibility of another agency for residential care or related services, the behavioral intervention plans should be developed and used in a consistent manner by these agencies.

LAR 79

POSITIVE BEHAVIOR INTERVENTIONS AND PLANS

In the case of a child whose behavior impedes the child's learning or that of others, the individualized education program team shall consider the use of positive behavior interventions and supports and other strategies to address the behavior. This includes those environmental supports that remove the need for the student to select the problem behavior. Through the IEP process, the IEP team may address these behaviors in a variety of ways including developing behavior goals, conducting a behavior assessment, and developing positive behavior interventions and supports.

BEHAVIOR ASSESSMENTS

A Functional Behavior Assessment (FBA) requires informed parent consent. An FBA may be conducted to create a hypothesis regarding why a behavior is occurring. This may include, but is not limited to the following: a review of records, stakeholder interviews, direct observations of the student, collection of baseline data, and analysis of ecological factors that may be supporting the maladaptive behavior and/or the replacement behavior. The FBA is conducted to identify strategies and interventions that support development of positive behaviors.

A Local Education Agency (LEA) is not required to use a Board Certified Behavior Analyst to conduct behavior assessments and provide behavior intervention services for individuals with exceptional needs. Notwithstanding this, an LEA may utilize a Board Certified Behavior

Analyst to conduct behavior assessments and provide behavior intervention services for individuals with exceptional needs.

EMERGENCY INTERVENTIONS

Emergency interventions may only be used to control unpredictable, spontaneous behavior that poses clear and present danger of serious physical harm to the individual with exceptional needs, or others, and that cannot be immediately prevented by a response less restricted than the application of a technique used to contain the behavior. Emergency interventions shall not be used as a substitute for a systematic behavior intervention plan that is designed to change, modify, or eliminate a targeted behavior. No emergency intervention shall be employed for longer than is necessary to contain the behavior. A situation that requires prolonged use of an emergency intervention shall require the staff to seek assistance of the school site administrator or law enforcement agency, as applicable in the situation.

A local education agency, or nonpublic school or agency serving individuals shall not authorize, order, or consent to, or pay for the following interventions, or any other interventions similar to or like the following:

1. Are designed to, or likely to, cause physical pain, including, but not limited to, electric shock.
2. Involves the release of noxious, toxic, or other unpleasant sprays, mists, or substances in the close proximity to the face of the individual.
3. Denies adequate sleep, food, water, shelter, bedding, physical comfort, or access to bathroom facilities.
4. Subjects, is used to subject, or likely to subject, the individual to verbal abuse, ridicule, or humiliation, or that can be expected to cause excessive emotional trauma.
5. Use of a device, material, or objects that simultaneously immobilize all four extremities, including prone containment, except as used by trained personnel as a limited emergency intervention.
6. Locked seclusion, unless with in a facility licensed or permitted by state law.
7. An intervention that precludes adequate supervision of the individual.
8. An intervention that deprives the individual of one or more of his or her senses.

~~Emergency interventions shall not include the following:~~

- ~~1. Locked seclusion, unless it is in a facility otherwise licensed or permitted by state law to use a locked room.~~
- ~~2. Employment of a device, material, or objects that simultaneously immobilize all four extremities, except that techniques such as prone containment may be used as an emergency intervention by staff trained in those procedures.~~
- ~~3. An amount of force that exceeds that which is reasonable and necessary under the circumstances.~~

NOTIFICATION OF THE USE OF EMERGENCY INTERVENTIONS

To prevent emergency interventions from being used in lieu of planned, systematic behavior interventions, the parent, guardian, and residential care provider, if appropriate, shall be notified **within one school day** if an emergency intervention is used or serious property damage occurs. ~~A behavior emergency report (exhibit 79.a) shall immediately be completed, maintained in the file of the individual with exceptional needs, and submitted to the SELPA Administrator.~~ **A behavior emergency report shall be completed and maintained in the file of the student with disabilities.** The behavior emergency report shall include all of the following:

- a. The name and age of the individual with exceptional needs.
- b. The setting and location of the incident.
- c. The name of the staff or other persons involved.
- d. A description of the incident and the emergency intervention used.
- e. Whether the individual is currently engaged in any systematic behavior intervention plan.
- f. Details of any injuries sustained by the individual with exceptional needs, or others, including staff, as a result of the incident.
- g. All behavior emergency reports shall immediately be forwarded to, and reviewed by, a designated responsible administrator.

OBLIGATION TO SCHEDULE AND CONVENE AN IEP MEETING WHEN EMERGENCY INTERVENTIONS ARE USED

If a behavior emergency report is written regarding an individual with exceptional needs **who does not have a behavior intervention plan**, the designated responsible administrator shall, **within two days**, schedule an individualized education program (IEP) team meeting to do the following:

- a. Review the emergency report
- b. Determine the necessity for a functional behavior assessment
- c. Determine the necessity for an interim behavior plan
- d. Document reasons for not conducting the functional behavior assessment, not developing an interim plan, or both

If a behavior emergency report is written regarding an individual with exceptional needs **who does have a positive intervention plan**, the IEP team must determine the need to modify the existing BIP when the incident involves a previously unseen serious behavior problem, or ineffective behavior intervention.

PROHIBITED EMERGENCY INTERVENTIONS

~~A local education agency, or nonpublic school or agency serving individuals shall not authorize, order, or consent to, or pay for the following interventions, or any other interventions similar to or like the following:~~

- ~~1. Are designed to, or likely to, cause physical pain, including, but not limited to, electric shock.~~

2. Involves the release of noxious, toxic, or other unpleasant sprays, mists, or substances in the close proximity to the face of the individual.
3. Denies adequate sleep, food, water, shelter, bedding, physical comfort, or access to bathroom facilities.
4. Subjects, is used to subject, or likely to subject, the individual to verbal abuse, ridicule, or humiliation, or that can be expected to cause excessive emotional trauma.
5. Use of a device, material, or objects that simultaneously immobilize all four extremities, including prone containment, except as used by trained personnel as a limited emergency intervention.
6. Locked seclusion, unless with in a facility licensed or permitted by state law.
7. An intervention that precludes adequate supervision of the individual.
8. An intervention that deprives the individual of one or more of his or her senses.

EC 56520, 56521.1, 56521.2, 56523, 56525

BOARD AGENDA ITEM: Public Hearing to Sunshine Bargaining Proposals – Sutter County Superintendent of Schools Staff Association (CTA) and Sutter County Superintendent of Schools for CTA - 2018-2019

BOARD MEETING DATE: October 10, 2018

AGENDA ITEM SUBMITTED FOR:

- Action
- Reports/Presentation
- Information
- Public Hearing
- Other (specify)

PREPARED BY:

Staff Association – CTA
Sutter County Supt. of Schools

SUBMITTED BY:

Staff Association – CTA
Sutter County Supt. of Schools

PRESENTING TO BOARD:

Lynnette Ristine, CTA President

Wendy Bedard, HR Director

BACKGROUND AND SUMMARY INFORMATION:

Pursuant to Government Code Section 3547, the initial negotiations proposals of the exclusive representative union shall be “sunshined” for public comment.

CTA Local Chapter and Sutter County Superintendent of Schools are presenting proposals for the 2018/2019 school year for sunshining.

SUTTER COUNTY BOARD OF EDUCATION

NOTICE OF PUBLIC HEARING

The Sutter County Board of Education hereby gives notice that a Public Hearing will be held as follows:

TOPIC OF HEARING:

Sunshine 2018/2019 Initial Bargaining Proposals – Sutter County Superintendent of Schools Staff Association (certificated) and Sutter County Superintendent of Schools.

HEARING DATE: October 10, 2018

TIME: 5:30 p.m.

LOCATION: Board Room
Sutter County Superintendent of Schools
970 Klamath Lane
Yuba City, CA 95993

Copies of the proposals are available for review at the Superintendent of Schools Office.

For additional information, contact Dr. Baljinder Dhillon, Sutter County Superintendent of Schools, 970 Klamath Lane, Yuba City, California.
(530) 822-2900

Posted: 10/1/2018

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS PROPOSAL
FOR NEGOTIATIONS WITH
SUTTER COUNTY SUPERINTENDENT OF SCHOOLS STAFF ASSOCIATION
(CTA)

2018 / 2019 PROPOSAL
SALARY
<u>ARTICLE 29, COMPENSATION</u> The Superintendent proposes a fair and equitable salary and benefit "total compensation" package that aligns with current funding levels.
BENEFITS
<u>ARTICLE 27, HEALTH BENEFITS</u> The Superintendent proposes a fair and equitable salary and benefit "total compensation" package that aligns with current funding levels.
SCSOS RE-OPENERS (2)
#1 - ARTICLE 7, PROFESSIONAL DUES OR FEES AND PAYROLL DEDUCTIONS
#2 - ARTICLE 9, VACANCIES AND REASSIGNMENT
RE-OPENER BY MUTUAL CONSENT
#3 - ARTICLE 14, PARA-EDUCATORS AND STUDENT TEACHERS

Dr. Baginder Dhali
SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
"Superintendent"

9/28/18
DATE

BOARD AGENDA ITEM: Public Hearing to Sunshine 2018-2019 Bargaining Proposals
CSEA Chapter 634 (classified employees) and
Sutter County Superintendent of Schools (for CSEA)

BOARD MEETING DATE: October 10, 2018

AGENDA ITEM SUBMITTED FOR:

- Action
- Reports/Presentation
- Information
- Public Hearing
- Other (specify)

PREPARED BY:

CSEA, Chapter 634
Sutter County Supt. of Schools

SUBMITTED BY:

CSEA, Chapter 634
Sutter County Supt. of Schools

PRESENTING TO BOARD:

Heather Murray, CSEA President
Wendy Bedard, HR Director

BACKGROUND AND SUMMARY INFORMATION:

Pursuant to Government Code Section 3547, the initial negotiations proposals of the exclusive representative union shall be “sunshined” for public comment.

CSEA, Local Chapter 634 and Sutter County Superintendent of Schools are presenting proposals for the 2018/2019 school year for sunshining.

SUTTER COUNTY BOARD OF EDUCATION

NOTICE OF PUBLIC HEARING

The Sutter County Board of Education hereby gives notice that a Public Hearing will be held as follows:

TOPIC OF HEARING:

Sunshine 2018/2019 Initial Bargaining Proposal – California School Employees Association (CSEA), Chapter 634 and Sutter County Superintendent of Schools.

HEARING DATE: October 10, 2018

TIME: 5:30 p.m.

LOCATION: Board Room
Sutter County Superintendent of Schools
970 Klamath Lane
Yuba City, CA 95993

Copies of the proposal are available for review at the Superintendent of Schools Office.

For additional information, contact Dr. Baljinder Dhillon, Sutter County Superintendent of Schools, 970 Klamath Lane, Yuba City, California.
(530) 822-2900

Posted: 10/1/2018

**SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
("Superintendent")**

AND

**CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION,
LOCAL CHAPTER 634 ("CSEA")**

2018 / 2019 PROPOSAL

SALARY

ARTICLE 10, SALARY AND EXPENSES

The Superintendent proposes a fair and equitable salary and benefit "total compensation" package that aligns with current funding levels.

BENEFITS

ARTICLE 11, HEALTH BENEFITS

The Superintendent proposes a fair and equitable salary and benefit "total compensation" package that aligns with current funding levels.

RE-OPENERS (up to 3):

- #1: ARTICLE 3, ORGANIZATIONAL SECURITY**
- #2: ARTICLE 8, REASSIGNMENT, TRANSFER AND PROMOTION**
- #3: ARTICLE 9, HOURS, OVERTIME, TRAINING COMPENSATION**

Dr. Baginder Dhawan

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
"Superintendent"

9/28/18

DATE

BOARD AGENDA ITEM: Second Reading – Board Policies to Rescind

BOARD MEETING DATE: October 10, 2018

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

Action

Christine McCormick

Reports/Presentation

SUBMITTED BY:

Information

Christine McCormick

Public Hearing

PRESENTING TO BOARD:

Other (specify)

Christine McCormick

BACKGROUND AND SUMMARY INFORMATION:

The following policies are being presented for a second reading to rescind:

BP/AR 6174 – English Learners

BP/AR 5022 – Student Privacy

BP/AR 1312 – Uniform Complaint Procedures

BP 0410 – Discrimination

**Board Policies and Regulations Manual
Sutter County Board of Education**

Series 6000 - Instruction

EDUCATION FOR ENGLISH LANGUAGE LEARNERS

The Governing Board intends to provide English language learners with challenging curriculum and instruction that maximize the attainment of high levels of develop proficiency in English, advance multilingual capabilities, and facilitate student achievement within the students regular course of study. ~~as rapidly and effectively as possible in order to assist students in accessing the full educational program and achieving the district's academic standards. The district's program shall be based on sound instructional theory and shall be adequately supported so that English language learners can achieve results at the same academic level as their English-proficient peers in the regular course of study.~~

The district shall identify in its local control and accountability plan (LCAP) goals and specific actions and services to enhance student engagement, academic achievement, and other outcomes for English learners.

(cf. 0460 - Local Control and Accountability Plan)
(cf. 3100 - Budget)

The Superintendent or designee shall encourage parent/guardian and community involvement in the development and evaluation of programs for English learners.

(cf. 0420 - School Plans/Site Councils)
(cf. 1220 - Citizen Advisory Committees)
(cf. 6020 - Parent Involvement)

English learners shall be provided differentiated English language development instruction which is targeted to their English proficiency level, integrated across all subject areas, and aligned with the state content standards. The district's program shall be based on sound instructional theory, use standards-aligned instructional materials, emphasize inquiry-based learning and critical thinking skills, and provide students with access to the full educational program.

(cf. 6011 - Academic Standards)
(cf. 6141 - Curriculum Development and Evaluation)
(cf. 6161.1 - Selection and Evaluation of Instructional Materials)
(cf. 6161.11 - Supplementary Instructional Materials)
(cf. 6171 - Title I Programs)

The Superintendent or designee shall ensure that all staff employed to teach English learners possess the appropriate authorization from the Commission on Teacher Credentialing.

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(cf. 4112.22 - Staff Teaching English Learners)

The county shall provide effective professional development to teachers (including teachers in classroom settings that are not the settings of language instruction educational programs), administrators, and other school or community-based organization personnel to improve the instruction and assessment of English learners and enhance staff's ability to understand and use curricula, assessment, and instructional strategies for English learners. Such professional development shall be of sufficient intensity and duration to produce a positive and lasting impact on teachers' performance in the classroom. (20 USC 6825)

(cf. 4131 - Staff Development)

(cf. 4231 - Staff Development)

(cf. 4331 - Staff Development)

To support students' English language development, the Superintendent or designee may provide an adult literacy training program that leads to English fluency for parents/guardians and community members.

Identification and Assessment

The Superintendent or designee shall maintain procedures for the early identification of English learners and an assessment of their proficiency and needs in the areas of listening, speaking, reading, and writing in English.

Once identified as an English learner, a student shall be annually assessed for language proficiency until he/she is reclassified based on criteria specified in the accompanying administrative regulation.

English learners' academic achievement in English language arts, mathematics, science, and any additional subject required by law shall be assessed using the California Assessment of Student Performance and Progress. As necessary, the test shall be administered with testing variations in accordance with 5 CCR 854.1-854.3. English learners who are in their first 12 months of attending a school in the United States shall be exempted from taking the English language arts assessment to the extent allowed by federal law. (Education Code 60603, 60640; 5 CCR 854.1-854.3)

(cf. 6162.51 - State Academic Achievement Tests)

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Series 6000 - Instruction

Language Acquisition Programs

The county shall offer research-based language acquisition programs that are designed to ensure English acquisition as rapidly and as effectively as possible and that provide instruction to students on the state-adopted academic content standards, including the English language development standards. (Education Code 306; 5 CCR 11300)

At a minimum, the county shall offer a structured English immersion program which includes designated and integrated English language development. In the structured English immersion program, nearly all of the classroom instruction shall be provided in English, but with the curriculum and presentation designed for students who are learning English. (Education Code 305-306; 5 CCR 11309)

For the purpose of determining the amount of instruction to be conducted in English in the structured English immersion program, "nearly all" means that all classroom instruction shall be conducted in English except for clarification, explanation, and support as needed.

The district's language acquisition programs for grades K-3 shall comply with class size requirements specified in Education Code 42238.02. (Education Code 310)

(cf. 6151 - Class Size)

In establishing language acquisition programs, the Superintendent or designee shall consult with parents/guardians and the community during the LCAP development process. He/she shall also consult with administrators, teachers, and other personnel with appropriate authorizations and experience in establishing a language acquisition program. (Education Code 305)

At the beginning of each school year or upon a student's enrollment, parents/guardians shall be provided information on the types of language acquisition programs available to students enrolled, including, but not limited to, a description of each program, the process to be followed in making a program selection, identification of any language to be taught in addition to English when the program includes instruction in another language, and the process to request establishment of a language acquisition program. (Education Code 310; 5 CCR 11310)

(cf. 5145.6 - Parental Notifications)

Parents/guardians of English learners may choose a language acquisition program that best suits their child. To the extent possible, any language acquisition program requested by the parents/guardians of 30 or more students at the school or by the parents/guardians of 20 or more students at any grade level shall be offered by the school. (Education Code 310; 5 CCR 11311)

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Reclassification

When an English learner is determined based on state and county reclassification criteria to have acquired a reasonable level of English proficiency pursuant to Education Code 313 and 52164.6, or upon request by the student's parent/guardian, the student shall be transferred from a language acquisition program into an English language mainstream classroom.

Program Evaluation

To evaluate the effectiveness of the educational program for English learners, the Superintendent or designee shall report to the Board, at least annually, regarding:

1. Progress of English learners towards proficiency in English
2. The number and percentage of English learners reclassified as fluent English proficient
3. The number and percentage of English learners who are or are at risk of being classified as long-term English learners in accordance with Education Code 313.1
4. The achievement of English learners on standards-based tests in core curricular areas
5. For any language acquisition program that includes instruction in a language other than English, student achievement in the non-English language in accordance with 5 CCR 11309
6. Progress toward any other goals for English learners identified in the LCAP
7. A comparison of current data with data from at least the previous year in regard to items #1-6 above
8. A comparison of data between the different language acquisition programs offered

The Superintendent or designee shall also provide the Board with regular reports from any English learner advisory committees.

**Board Policies and Regulations Manual
Sutter County Board of Education**

Series 6000 - Instruction

Legal Reference:

EDUCATION CODE

300-340 English language education, especially:

305-310 Language acquisition programs

313-313.5 Assessment of English proficiency

430-446 English Learner and Immigrant Pupil Federal Conformity Act

33050 State Board of Education waiver authority

42238.02-42238.03 Local control funding formula

44253.1-44253.11 Qualifications for teaching English learners

48980 Parental notifications

48985 Notices to parents in language other than English

52052 Numerically significant student subgroups

52060-52077 Local control and accountability plan

52160-52178 Bilingual Bicultural Act

56305 CDE manual on English learners with disabilities

60603 Definition, recently arrived English learner

60640 California Assessment of Student Performance and Progress

60810-60812 Assessment of language development

62002.5 Continuation of advisory committee after program sunsets

CODE OF REGULATIONS, TITLE 5

854.1-854.3 CAASPP and universal tools, designated supports, and accommodations

854.9 CASSPP and unlisted resources for students with disabilities

11300-11316 English learner education

11510-11517.5 California English Language Development Test

11517.6-11519.5 English Language Proficiency Assessments for California

UNITED STATES CODE, TITLE 20

1412 Individuals with Disabilities Education Act; state eligibility

1701-1705 Equal Educational Opportunities Act

6311 Title I state plan

6312 Title I local education agency plans

6801-7014 Title III, language instruction for English learners and immigrant students

7801 Definitions

CODE OF FEDERAL REGULATIONS, TITLE 34

100.3 Discrimination prohibited

200.16 Assessment of English learners

COURT DECISIONS

Valeria O. v. Davis, (2002) 307 F.3d 1036

California Teachers Association v. State Board of Education et al., (9th Circuit, 2001) 271 F.3d 1141

McLaughlin v. State Board of Education, (1999) 75 Cal.App.4th 196

Teresa P. et al v. Berkeley Unified School District et al, (1989) 724 F.Supp. 698

ATTORNEY GENERAL OPINIONS

83 Ops.Cal.Atty.Gen. 40 (2000)

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Management Resources:

CSBA PUBLICATIONS

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

English Learners in Focus, Issue 4: Expanding Bilingual Education in California after Proposition 58, Governance Brief, March 2017

English Learners in Focus, Issue 1: Updated Demographic and Achievement Profile of California's English Learners, Governance Brief, rev. September 2016

English Learners in Focus, Issue 3: Ensuring High-Quality Staff for English Learners, Governance Brief, July 2016

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

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

California English Learner Roadmap: Strengthening Comprehensive Educational Policies, Programs and Practices for English Learners, 2018

Matrix One: Universal Tools, Designated Supports, and Accommodations for the California Assessment of Student Performance and Progress for 2017-18, rev. August 2017

Reclassification Guidance for 2017-18, CDE Correspondence, April 28, 2017

Integrating the CA ELD Standards into K-12 Mathematics and Science Teaching and Learning, December 2015

Next Generation Science Standards for California Public Schools, Kindergarten through Grade Twelve, rev. March 2015

English Language Arts/English Language Development Framework for California Public Schools: Transitional Kindergarten Through Grade Twelve, 2014

Common Core State Standards for Mathematics, rev. 2013

English Language Development Standards for California Public Schools: Kindergarten Through Grade Twelve, 2012

THE EDUCATION TRUST- WEST PUBLICATIONS

Unlocking Learning II: Math as a Lever for English Learner Equity, March 2018

Unlocking Learning: Science as a Lever for English Learner Equity, January 2017

U.S. DEPARTMENT OF EDUCATION PUBLICATIONS

Accountability for English Learners Under the ESEA, Non-Regulatory Guidance, January 2017

Innovative Solutions for Including Recently Arrived English Learners in State Accountability Systems: A Guide for States, January 2017

English Learner Tool Kit for State and Local Educational Agencies (SEAs and LEAs), rev. November 2016

English Learners and Title III of the Elementary and Secondary Education Act (ESEA), as Amended by the Every Student Succeeds Act (ESSA), Non-Regulatory Guidance, September 23, 2016

Dear Colleague Letter: English Learner Students and Limited English Proficient Parents, January 7, 2015

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WEB SITES

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

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

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

National Clearinghouse for English Language Acquisition: <http://www.ncela.us>

The Education Trust-West: <http://west.edtrust.org>

U.S. Department of Education: <http://www.ed.gov>

~~The Board encourages staff to exchange information with staff in other districts and the county office of education about programs, options and strategies for English language learners that succeed under various demographic conditions.~~

~~The Superintendent or designee shall maintain procedures which provide for the identification, assessment and placement of English language learners and for their redesignation based on criteria adopted by the Board and specified in administrative regulations.~~

~~To evaluate program effectiveness, the Superintendent or designee shall regularly examine program results, including reports of the English language learners' academic achievement, their progress towards proficiency in English and the progress of students who have been redesignated as fluent English proficient. The Superintendent or designee shall annually report these findings to the Board and shall also provide the Board with regular reports from any district or schoolwide English learner advisory committees.~~

Type of Instruction

~~Students who are English language learners shall be educated through "sheltered English immersion" or "structured English immersion" during a temporary transition period not normally intended to exceed one year. "Nearly all" of the classroom instruction in the district's sheltered English immersion program shall be in English, but with the curriculum and presentation designed for students who are learning the language. (Education Code 305, 306)~~

~~The county has defined the term "nearly all" as follows: *All classroom instruction will be conducted in English except for clarification, explanation, and support as needed.*~~

~~When an English language learner has acquired a reasonable level of English proficiency as measured by any of the state designated assessments approved by the California Department of Education or any locally developed assessments and using other criteria developed by the district, he/she shall be transferred from a structured English immersion classroom to an English language mainstream classroom in which the instruction is "overwhelmingly" in English. (Education Code 305; 5 CCR 11301)~~

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~~An English language learner has acquired a "reasonable level of English proficiency" when he/she has achieved the following: *Students in Grades 1-2 will have achieved an overall CELDT proficiency level of Early Advanced or higher; a score of 80% or higher on the English/language arts (ELA) midyear publisher summative test; and a recent ELA grade of "C" or higher. Students in Grades 3-12 will have achieved an overall CELDT proficiency level of Early Advanced or higher; a scaled score of 320 or higher on the California Standards Tests (ELA), and a recent ELA grade of "C" or higher.*~~

~~Upon the request of his/her parent/guardian, a student shall be placed in an English language mainstream classroom. (5 CCR 11301)~~

~~Parental Exception Waivers~~

~~At any time during the school year, the parent/guardian of an English language learner may have his/her child moved into an English language mainstream program.~~

~~Parent/guardian requests for waivers from Education Code 305 regarding placement in a sheltered English immersion program shall be granted in accordance with law and administrative regulation.~~

~~If the Superintendent or designee denies the waiver request, he/she shall provide a written justification to the parent/guardian describing the reasons for the denial. A parent/guardian may appeal the Superintendent's decision in writing to the Board. The Board may consider the matter at its next regular Board meeting. The Board may decide not to hear the appeal, in which case the Superintendent's decision shall be final. If the Board hears the appeal, the Superintendent shall send the Board's decision to the parent/guardian within seven working days.~~

~~Legal Reference: (see next page)~~

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Legal Reference:

EDUCATION CODE

~~300-340 English language education for immigrant children~~

~~430-446 English Learner and Immigrant Pupil Federal Conformity Act 33308.5 CDE guidelines not binding~~

~~44253.5-44253.10 Certification for bilingual cross-cultural competence 48985 Notices to parents in language other than English~~

~~51101 Rights of parents to information~~

~~51101.1 Rights for parents of English learners~~

~~52130-52135 Impacted languages act of 1984~~

~~52160-52178 Bilingual Bicultural Act~~

~~52180-52186 Bilingual teacher training assistance program~~

~~54000-54028 Programs for disadvantaged children~~

~~60810-60812 Assessment of language development~~

~~62001-62005.5 Evaluation and sunseting of programs~~

CODE OF REGULATIONS, TITLE 5

~~4320 Determination of funding to support program to overcome the linguistic difficulties of English learners~~

~~11300-11316 English Language Learner Education~~

~~11510-11517 California English Language Development Test UNITED STATES CODE, TITLE 20~~

~~1701-1705 Equal Educational Opportunities Act~~

~~6312 Local education agency plans~~

~~6801-6871 Title III, Language instruction for limited English proficient and immigrant students COURT DECISIONS~~

~~Valeria G. v. Wilson, (9th Circuit) 2002 U.S. App. Lexis 20956~~

~~California Teachers Association et al. v. State Board of Education et al., (9th Circuit, 2001) 271 F.3d 1141~~

~~McLaughlin v. State Board of Education, (1999) 75 Cal.App.4th 196~~

~~Teresa P. et al. v. Berkeley Unified School District et al., (1989) 724 F.Supp. 698 Casteneda v. Pickard, (5th Cir. 1981) 648 F.2d 989~~

ATTORNEY GENERAL OPINIONS

~~83 Ops.Cal.Atty.Gen. 40 (2000)~~

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

~~Guidelines for Reclassification of English Learners, September 2002~~

~~Accommodations for the California English Language Development Test, Revised 8/13/01 WEB SITES~~

~~CDE: <http://www.cde.ca.gov>~~

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

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**Sutter County Superintendent of Schools (SCSOS)
EDUCATION FOR ENGLISH LANGUAGE LEARNERS**

Definitions

English learner means a student who is age 3-21 years old, who is enrolled or is preparing to enroll in an elementary or secondary school, and who has difficulties in speaking, reading, writing, or understanding the English language may be sufficient to deny the student the ability to meet state academic standards, the ability to successfully achieve in classrooms where the language of instruction is English, or the opportunity to participate fully in society. An English learner may include a student who was not born in the United States or whose native language is a language other than English; a student who is Native American or Alaska Native, or a native resident of the outlying areas, who comes from an environment where a language other than English has had a significant impact on the individual's level of English language proficiency; or a student who is migratory, whose native language is a language other than English, and who comes from an environment where a language other than English is dominant. (Education Code 306; 20 USC 7801)

~~does not speak English or whose native language is not English and who is not currently able to perform ordinary classroom work in English, also known as a limited English proficient or LEP child. (Education Code 306)~~

Designated English language development means instruction provided during a time set aside in the regular school day for focused instruction on the state-adopted English language development standards to assist English learners to develop critical English language skills necessary for academic content learning in English. (5 CCR 11300)

Integrated English language development means instruction in which the state-adopted English language development standards are used in tandem with the state-adopted academic content standards. Integrated English language development includes specially designed academic instruction in English. (5 CCR 11300)

Native speaker of English means a student who has learned and used English in his/her home from early childhood and English has been his/her primary means of concept formation and communication. (Education Code 306)

~~*English language classroom* means a classroom in which the language of instruction used by the teaching personnel is overwhelmingly the English language, and in which such teaching personnel possess a good knowledge of the English language. (Education Code 306)~~

~~*English language mainstream classroom* means a classroom in which the students either~~

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~~are native English language speakers or already have acquired reasonable fluency in English. (Education Code 306)~~

~~Sheltered English immersion or structured English immersion means an English language acquisition process in which nearly all classroom instruction is in English but with the curriculum and presentation designed for students who are learning the language. (Education Code 306)~~

~~Bilingual education/native language instruction means a language acquisition process for students in which much or all instruction, textbooks, and teaching materials are in the student's native language. (Education Code 306)~~

Identification and Assessment

Upon enrollment, each student's primary language shall be determined through use of a home language survey. (5 CCR 11307) Within 30 calendar days of enrollment, any student who is identified as having a primary language other than English as determined by the home language survey, and who has not previously been identified as an English learner by a California public school or for whom there is no record of results from an administration of an English language proficiency test, shall be initially assessed for English proficiency using the English Language Proficiency Assessments for California (ELPAC). (Education Code 313, 52164.1; 5 CCR 11511)

Each year after a student is identified as an English learner and until he/she is redesignated as English proficient, the summative assessment of the ELPAC shall be administered to the student during a four-month period after January 1 as determined by the California Department of Education. (Education Code 313)

The ELPAC shall be administered in accordance with test publisher instructions and 5 CCR 11518.5-11518.20. Variations and accommodations in test administration may be provided to English learners pursuant to 5 CCR 11518.30-11518.35.

~~Within 30 calendar days of their initial enrollment, students who are identified as having a primary language other than English, as determined by the home language survey, and for whom there is no record of results from an English language development test shall be assessed using the California English Language Development Test (CELDT). (5 CCR 11511). The CELDT testing window for annual assessments will be July 2 through October 31.~~

~~Students in kindergarten through Grade 2 may be assessed only in comprehension and speaking. All students shall have sufficient time to complete the CELDT as provided in the directions for test administration. (5 CCR 11516)~~

Any student with a disability who is identified as an English learner shall be allowed to take

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~~the assessment shall take the CELDT~~ with those accommodations for testing that the student has regularly used during instruction and classroom assessment as delineated in the student's individualized education program (IEP) or Section 504 plan. If the student is unable to participate in the assessment or a portion of the assessment even with such accommodations, an alternate assessment for English language proficiency shall be administered to the student as set forth in his/her IEP. (5 CCR 11518.25-11518.35; 20 USC 1412)

(cf. 6159 - Individualized Education Program)

(cf. 6162.51 - State Academic Achievement Tests)

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

~~that are appropriate and necessary to address the student's individual needs. (5 CCR 11516.5)~~

SCSOS shall notify parents/guardians of their child's results on the ~~CELDT~~TELPAC within 30 calendar days following receipt of the results from the test contractor. (Education Code 52164.1; 5 CCR 11511.5)

(cf. 5145.6 - Parental Notifications)

~~Within 90 days of initial enrollment, students identified as having limited English proficiency shall be further assessed for primary language proficiency in comprehension, speaking, reading and writing. The Superintendent or designee shall develop criteria for determining student needs on the basis of these assessments. (former Education Code 52164.1, 62002)~~

~~Before students are enrolled in a program for English language learners, parents/guardians shall receive information about the program and their opportunities for parental involvement. This information shall include the fact that an individual student's participation in the program is voluntary on the part of the parent/guardian. (Education Code 52173)~~

The parent/guardian of a student participating in, or identified for participation in, a language instruction program supported by federal Title I or Title III funds shall receive notification of the assessment of his/her child's English proficiency. Such notice shall be provided nNot later than 30 calendar days after the beginning of the school year or, if the student is identified for program participation during the school year, within two weeks of the student's placement in the program. The notice shall include all of the following: (Education Code 313.2, 440; 20 USC 6312)

~~each parent/guardian of a student participating in, or identified for participation in, a language instruction program supported by federal Title III funds shall receive notification of the assessment of his/her child's English proficiency.~~

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The notice shall include all of the following: (Education Code 440; 20 USC 6312)

1. The reason for the student's classification as English language learner and the need for placement in a language acquisition program.
2. The level of English proficiency, how the level was assessed, and the status of the student's academic achievement.
3. A description of the the language acquisition program in which the student is, or will be, participating, program for English language development instruction, including a description of all of the following:
 - a. The methods of instruction used in the program and in other available programs, including how such programs differ in content, instructional goals, and the use of English and a native language in instruction
 - ~~a~~b. The manner in which the program will meet the educational strengths and needs of the student
 - ~~b-c~~ The manner in which the program will help the student develop his/her English proficiency and meet age-appropriate academic standards for grade promotion and graduation
 - ~~e-d~~ The specific exit requirements for the program, the expected rate of transition from the program into classrooms not tailored for English language learner students, and the expected rate of graduation from secondary school if Title I funds are used for students in secondary schools applicable
 - ~~d-e~~ Where the student has been identified for special education, the manner in which the program meets the requirements of the student's IEP
4. As applicable, the identification of a student as a long-term English learner or at risk of becoming a long-term English learner, as defined in Education Code 313.1, and the manner in which the program for English language development instruction will meet the educational strengths and needs of such students and help such students develop English proficiency and meet age-appropriate academic standards
- 4.5 Information about the parent/guardian's right to have the student immediately removed from a program upon the parent/guardian's request regarding a parent/guardian's option to decline to allow the student to become enrolled in the program or to choose to allow the student to become enrolled in an alternative program

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- 5.6. Information regarding a parent/guardian's option to decline to enroll the student in the program or to choose another program or method of instruction, if available
- 7. Information designed to assist a parent/guardian in selecting among available programs, if more than one program is offered

~~Parent/guardians also shall be notified of the results of any reassessments. (Education Code 52164.3)~~

Language Acquisition Programs

Whenever parents/guardians of enrolled students, and those enrolled for attendance in the next school year, request that the school establish a specific language acquisition program in accordance with Education Code 310, such requests shall be addressed through the following process: (5 CCR 11311)

- 1. The school shall make a written record of each request, including any request submitted verbally, that includes the date of the request, the names of the parent/guardian and student making the request, a general description of the request, and the student's grade level on the date of the request. As needed, the school shall assist the parent/guardian in clarifying the request. All requests shall be maintained for at least three years from the date of the request.
- 2. The school shall monitor requests on a regular basis and notify the Superintendent or designee when the parents/guardians of at least 30 students enrolled in the school, or at least 20 students in the same grade level, request the same or a substantially similar type of language acquisition program. If the requests are for a multilingual program model, the county shall consider requests from parents/guardians of students enrolled in the school who are native English speakers in determining whether this threshold is reached.
- 3. If the number of parents/guardians described in item #2 is attained, the Superintendent or designee shall:
 - a. Within 10 days of reaching the threshold, notify the parents/guardians of students attending the school, the school's teachers, administrators, and the district's English learner parent advisory committee and parent advisory committee, in writing, of the requests for a language acquisition program
 - b. Identify costs and resources necessary to implement any new language acquisition program, including, but not limited to, certificated teachers with the appropriate authorizations, necessary instructional materials, pertinent professional development for the proposed program, and opportunities for parent/guardian and community engagement to support the proposed program goals

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c. Within 60 calendar days of reaching the threshold number of parents/guardians described in item #2 above, determine whether it is possible to implement the requested language acquisition program and provide written notice of the determination to parents/guardians of students attending the school, the school's teachers, and administrators

d. If a determination is made to implement the language acquisition program, create and publish a reasonable timeline of actions necessary to implement the program. If a determination is made that it is not possible to implement the program, provide a written explanation of the reason(s) the program cannot be provided.

The school shall notify parents/guardians at the beginning of each school year or upon the student's enrollment regarding the process to request a language acquisition program, including a dual-language immersion program, for their child. The notice shall also include the following: (5 CCR 11309, 11310)

1. A description of the programs provided, including structured English immersion
2. Identification of any language to be taught in addition to English when the program includes instruction in a language other than English
3. The manner in which the program is designed using evidence-based research and includes both designated and integrated English language development
4. The manner in which the school has allocated sufficient resources to effectively implement the program, including, but not limited to, certificated teachers with the appropriate authorizations, necessary instructional materials, pertinent professional development, and opportunities for parent/guardian and community engagement to support the program goals
5. The manner in which the program will, within a reasonable period of time, lead to language proficiency and achievement of the state-adopted content standards in English and, when the program includes instruction in another language, in that other language
6. The process to request establishment of a language acquisition program not offered at the school
7. For any dual-language immersion program offered, the specific languages to be taught. The notice also may include the program goals, methodology used, and evidence of the proposed program's effectiveness.

~~Parental Exception Waivers~~

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~~At the beginning of each school year, parents/guardians shall be informed of the placement of their children in a structured English immersion program and shall be notified of an opportunity to apply for a parental exception waiver. (Education Code 310; 5 CCR 11309)~~

~~A parent/guardian may request that SCSOS waive the requirements of Education Code 305, pertaining to the placement of a student in a structured English immersion program if the one of the following circumstances exists:~~

- ~~1. — Students who already know English: The student already possesses good English language skills, as measured by standardized tests of English vocabulary comprehension, reading and writing, in which the student scores at or above the state average for his/her grade level or at or above the fifth grade average, whichever is lower. (Education Code 311(a))~~
- ~~2. — Older students: The student is age 10 years or older, and it is the informed belief of the school principal and educational staff that an alternate course of study would be better suited to the student's rapid acquisition of basic English skills. (Education Code 311(b))~~
- ~~3. — Students with special needs: The student already has been placed, for a period of not less than 30 calendar days during that school year, in an English language classroom and it is subsequently the informed belief of the school principal and educational staff that the student has special physical, emotional, psychological or educational needs and that an alternate course of educational study would be better suited to the student's overall educational development. (Education Code 311(e))~~

~~The parent/guardian shall personally visit the school to apply for the waiver. (Education Code 310)~~

~~Upon request for a waiver, the Superintendent or designee shall provide to the parents/guardians: (Education Code 310, 311; 5 CCR 11309)~~

- ~~1. — A full written description, and a spoken description upon request, of the intent and content of the structured English immersion program, any alternative courses of study and all educational opportunities offered by the county and available to the student, and the educational materials to be used in the different educational program choices~~
- ~~2. — For a request for waiver pursuant to Education Code 311(e) for students with special needs, notification that the student must be placed for a period of not less than 30 calendar days in an English language classroom and that the Superintendent must approve the waiver pursuant to Governing Board guidelines~~

~~Pursuant to Education Code 311(b) and 311(c), the principal and educational staff may recommend a waiver to a parent/guardian for a student 10 years or older and a student~~

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~~with special needs. Parents/guardians shall be informed in writing of any recommendation for an alternative program made by the principal and staff and shall be given notice of their right to refuse to accept the recommendation. The notice shall include a full description of the recommended alternative program and the educational materials to be used for the alternative program as well as a description of all other programs available to the student. If the parent/guardian elects to request the alternative program recommended by the principal and educational staff, the parent/guardian shall comply with district procedures and requirements otherwise applicable to a parental exception waiver, including Education Code 310. (5 CCR 11309)~~

~~When evaluating waiver requests pursuant to Education Code 311(a) for students who already know English and other waiver requests for those students for whom standardized assessment data are not available, other equivalent assessment measures may be used. These equivalent measures may include local assessments, local standards and teacher evaluations.~~

~~Parental exception waivers pursuant to Education Code 311(b) for students 10 years or older shall be granted if it is the informed belief of the principal and educational staff that an alternate course of educational study would be better suited to the student's rapid acquisition of basic English language skills. (Education Code 311)~~

~~Parental exception waivers pursuant to Education Code 311(c) for students with special needs shall be granted if it is the informed belief of the principal and educational staff that, due to the student's special physical, emotional, psychological or educational needs, an alternate course of educational study would be better suited to the student's overall educational development. (Education Code 311)~~

~~The principal shall consider all waiver requests made pursuant to Education Code 311(e) for students with special needs and shall submit a rationale of the decision regarding the waiver to the Superintendent or designee. When determining whether or not to recommend the approval of the waiver request, the principal shall assume that the facts justifying the request attested by the parent/guardian are a true representation of the child's condition.~~

~~Each waiver shall be considered on its individual merits with great deference given to parental preference for student placement. The principal or designee shall act upon all parental exception waivers within 20 instructional days of submission to the principal. However, parental waiver requests pursuant to Education Code 311(e) for students with special needs shall not be acted upon during the 30-day placement in an English language classroom. These waivers shall be acted upon no later than 10 calendar days after the expiration of that 30-day English language classroom placement or within 20 instructional days of submission of the waiver to the principal, whichever is later. (5 CCR 11309)~~

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~~All parental exception waivers shall be granted unless the principal and educational staff have determined that an alternative program offered at the school would not be better suited for the overall educational development of the student. (5 CCR 11309)~~

~~Individual schools in which 20 students or more of a given grade level receive a waiver shall be required to offer such a class; otherwise they must allow the students to transfer to a public school in which such a class is offered. (Education, Code 310)~~

~~Students wishing to transfer shall be subject to the county's attendance policies and administrative regulations. Students wishing to transfer to a district shall also be subject to the receiving district's interdistrict attendance policies and administrative regulations.~~

~~In cases where a parental exception waiver pursuant to Education Code 311(b) or (c) is denied, the parent/guardian shall be informed in writing of the reason(s) for the denial and advised that he/she may appeal the decision to the Board if the Board authorizes such an appeal, or to the court. (5 CCR 11309)~~

~~Waiver requests shall be renewed annually by the parent/guardian. (Education Code 310)~~

Reclassification/Redesignation

SCSOS shall continue to provide additional and appropriate educational services to English language learners for the purposes of overcoming language barriers until ~~they; the English language learners have;~~ (5 CCR 11302)

1. Demonstrated English language proficiency comparable to that of the ~~district's~~ schools average native English language speakers
2. Recouped any academic deficits which may have been incurred in other areas of the core curriculum as a result of language barriers

English language learners shall be redesignated as fluent English proficient when they are able to comprehend, speak, read and write English well enough to receive instruction in the regular program and make academic progress at a level substantially equivalent to that of students of the same age or grade whose primary language is English and who are in the regular course of study. (Education Code 52164.6)

The following measures shall be used to determine whether an English ~~language~~ learner shall be reclassified as fluent English proficient shall include, but not limited to: (Education Code 313, 52164.6; 5 CCR 11303)

1. Assessment of English language proficiency using an objective assessment instrument, including, but not limited to, the ELPAC utilizing the CELDT as the primary criterion, and objective assessment of the student's English

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~~reading and writing skills~~

2. Participation of the student's classroom teacher(s) and any other certificated staff with direct responsibility for teaching or placement decisions related to the student

3. Parent/guardian opinion and consultation during a redesignation interview

Parents/guardians shall receive notice and a description of the redesignation reclassification process and his/her opportunity to, ~~including notice of their right to participate in the process. Parent/guardian participation and shall encourage his/her involvement~~ in the process ~~shall be encouraged.~~

4. Student Comparison of performance on an objective assessment in basic skills in English that shows whether the student is performing at or near grade level, including performance on the English Language Arts section of the California Standards Test

~~5. Objective data on the student's academic performance in English~~

The Superintendent or designee shall monitor the progress of reclassified students to ensure their correct classification and placement. (5 CCR 11304)

The Superintendent or designee shall monitor students for at least four years following their reclassification to determine whether the student needs any additional academic support.

~~The Superintendent or designee shall provide subsequent monitoring and support for redesignated students, including but not limited to monitoring the performance of redesignated students in the core curriculum in comparison with their native English speaking peers, monitoring the rate of redesignation, and ensuring correct classification and placement.~~

~~The Superintendent or designee shall develop a process to monitor the effectiveness of the district's program for English language learners. SCSOS's program shall be modified as needed to help ensure language and academic success for each English language learner.~~

Reclassification of English Language Learners with Significant Disabilities

The reclassification of EL students who receive special education is not a delineated IEP team function in federal or state regulations. An IEP team will make reclassification recommendations based on the measures outlined in this policy.

The ~~Alternate Language Proficiency Instrument (ALPI)-Ventura County Comprehensive Alternative Language Proficiency Survey for Students with Moderate- Severe Disabilities~~

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~~(VCCALPS) was developed to address the needs of children with significant disabilities from homes where a language other than English is spoken. Only when a student with significant disabilities is unable to respond to or score on a State-approved English Language Proficiency test (CELDT) the ELPAC should shall the ALPI-VCCALPS be utilized. The VCCALPS will be used to assist in the reclassification of those students who have been identified as English Learners as the assessment of English proficiency as outlined in measure one of this policy. The ALPI observation instruments are completed by school personnel during the required testing window (July 1—October 31) until the student is reclassified. The English Learner Version of the Student Annual Needs Determination Inventory (SANDI) allows IEP teams to review the language proficiency status of these students and make a determination as to whether the student should be reclassified from an English Learner (EL) to Fluent English Proficient (FEP) or English Only (EO). Once the student is reclassified, academic progress is monitored and documented on the IEP for two years in order to review whether or not the student is making satisfactory or unsatisfactory process. A designation of satisfactory/unsatisfactory would indicate that the student is/is not progressing at the average level of other students in the same class.~~

Advisory Committees

~~A parent/guardian advisory committee shall be established when there are more than 50 English learners and when there are more than 20 English learners at the school site. Parents/guardians of English learners shall constitute committee membership in at least the same percentage as English learners represent of the total number of students in the school. (Education Code 52176; 5 CCR 11308)~~

~~At the county level when there are more than 50 English language learners in the county programs and at each school with more than 20 English language learners, parent/guardian advisory committees shall be maintained to serve the advisory functions specified in law. (5 CCR 11308)~~

~~Parents/guardians of English language learners shall constitute committee membership in at least the same percentage as their children represent of the total number of students in the school. (Education Code 52176)~~

SCSOS's English language advisory committee shall advise the Board on at least the following tasks: (5 CCR 11308)

1. The development of a county master plan of education programs and services for English learners, taking into consideration the school site plans for English learners
2. The county needs assessment on a school-by-school basis
3. Establishment of a county program, goals and objectives for programs and services for English learners

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4. Development of a plan to ensure compliance with applicable teacher or aide requirements
5. Administration of the annual language census
6. Review of and comment on the ~~district's~~ reclassification procedures

(cf. 0420 - School Plans/Site Councils)

(cf. 1220 - Citizen Advisory Committees)

(cf. 5020 - Parent Rights and Responsibilities)

(cf. 6020 - Parent Involvement)

~~7. Review of and comments on the written notification required to be sent to
parents/guardians pursuant to 5 CCR 11300-11316~~

In order to assist advisory members in carrying out their responsibilities, the Superintendent or designee shall ensure that committee members receive appropriate training and materials. This training shall be planned in full consultation with the members. (5 CCR 11308)

LCAP Advisory Committee

When there are at least 15 percent English learners in the county program, with at least 50 students who are English learners, a county-level English learner parent advisory committee shall be established to review and comment on the county's local control and accountability plan (LCAP) in accordance with BP 0460 - Local Control and Accountability Plan. The committee shall be composed of a majority of parents/guardians of English learners. (Education Code 52063; 5 CCR 11301, 15495)

(cf. 0460 - Local Control and Accountability Plan)

The advisory committee established pursuant to 5 CCR 11308, as described in the section "Advisory Committee" above, could serve as the LCAP English learner advisory committee if its composition includes a majority of parents/guardians of English learners.

Legal Reference:

EDUCATION CODE

300-340 English language education for immigrant children

430-446 English Learner and Immigrant Pupil Federal Conformity Act

33308.5 CDE guidelines not binding

44253.5-44253.10 Certification for bilingual cross-cultural competence

48985 Notices to parents in language other than English

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~~51101 Rights of parents to information~~

~~51101.1 Rights for parents of English learners~~

~~52130-52135 Impacted languages act of 1984~~

~~52160-52178 Bilingual-Bicultural Act~~

~~52180-52186 Bilingual teacher training assistance program~~

~~54000-54028 Programs for disadvantaged children~~

~~60810-60812 Assessment of language development~~

~~62001-62005.5 Evaluation and sunseting of programs~~

~~CODE OF REGULATIONS, TITLE 5~~

~~4320 Determination of funding to support program to overcome the linguistic difficulties of English learners~~

~~11300-11316 English Language Learner Education~~

~~11510-11517 California English Language Development Test~~

~~UNITED STATES CODE, TITLE 20~~

~~1701-1705 Equal Educational Opportunities Act~~

~~6312 Local education agency plans~~

~~6801-6871 Title III, Language instruction for limited~~

~~English proficient and immigrant students — COURT~~

~~DECISIONS~~

~~Valeria G. v. Wilson, (9th Circuit) 2002 U.S. App. Lexis~~

~~20956~~

~~California Teachers Association et al. v. State Board of Education et al., (9th Circuit, 2001) 271 F.3d 1141~~

~~McLaughlin v. State Board of Education, (1999) 75~~

~~Cal.App.4th 196~~

~~Teresa P. et al. v. Berkeley Unified School District et al.,~~

~~(1989) 724 F.Supp. 698 Casteneda v. Pickard, (5th Cir. 1981)~~

~~648 F.2d 989~~

~~ATTORNEY GENERAL OPINIONS~~

~~83 Ops.Cal.Atty.Gen. 40 (2000)~~

~~Management Resources:~~

~~CALIFORNIA DEPARTMENT OF EDUCATION~~

~~PUBLICATIONS~~

~~Guidelines for Reclassification of English Learners,~~

~~September 2002~~

~~Accommodations for the California English Language~~

~~Development Test, Revised 8/13/01 WEB SITES~~

~~CDE: <http://www.cde.ca.gov>~~

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

**Policies and Regulations Manual
Sutter County Board of Education**

Series 5000 - Students

5000 Series – Students

STUDENTS AND FAMILY PRIVACY RIGHTS

The Governing Board respects the rights of county office students and their parents/guardians with regard to the privacy of their personal beliefs and the confidentiality of their personal information. ~~The Superintendent or designee shall develop regulations to ensure compliance with law when the county office requests, retains, discloses, or otherwise uses the personal information of its students and their families.~~

(cf. 5020 - Parent Rights and Responsibilities)
(cf. 5021 - Noncustodial Parents)
(cf. 5125 - Student Records)
(cf. 5125.1 - Release of Directory Information)
(cf. 6162.8 - Research)

The Superintendent or designee may collect, disclose, or use students' personal information for the exclusive purpose of developing, evaluating, or providing educational products or services for or to students or educational institutions, such as the following: (20 USC 1232h)

1. College or other postsecondary education recruitment or military recruitment
2. Book clubs, magazines, and programs providing access to low-cost literary products
3. Curriculum and instructional materials used by elementary and secondary schools
4. Tests and assessments to provide cognitive, evaluative, diagnostic, clinical, aptitude, or achievement information about students (or to generate other statistically useful data for the purpose of securing such tests and assessments) and the subsequent analysis and public release of the aggregate data from such tests and assessments

(cf. 6162.5 - Student Assessment)
(cf. 6162.51 - State Academic Achievement Tests)

5. The sale by students of products or services to raise funds for school-related or education-related activities

(cf. 1321 - Solicitation of Funds from and by Students)

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6. Student recognition programs

(cf. 5126 - Awards for Achievement)

~~The regulations shall, at a minimum, address the following: (20 USC 1232h)~~

~~1. Whether the county office may collect the personal information of students for marketing or sale~~

~~2. How the county office will administer surveys that may request information about the personal beliefs and practices of students and their families~~

~~3. The rights of parents/guardians to inspect:~~

~~a. Survey instruments requesting information about their personal beliefs and practices or those of their children~~

~~b. Instructional materials used as part of their children's educational curriculum~~

~~4. Whether the county office may administer any nonemergency invasive physical examination or screening~~

~~5. Notifications that the county office will provide to students and parents/guardians with respect to their privacy rights~~

The Superintendent or designee is prohibited from collecting, disclosing, or using a student's individually identifiable information, including his/her name, parent/guardian's name, home or other physical address, telephone number, or social security number, for the purpose of marketing or selling that information or providing the information to others for that purpose.

The Superintendent or designee shall consult with parents/guardians regarding the development of regulations pertaining to other uses of personal information, which shall, at a minimum, address the following:~~the procedures.~~ (20 USC 1232h)

1. Arrangements for protecting student privacy when collecting, disclosing, or using students' individually identifiable information for any purpose

2. Arrangements to protect student privacy in the administration of surveys that may request information about the personal beliefs and practices of students and their families

3. The rights of parents/guardians to inspect the following, and any applicable procedures for granting reasonable access to the following in a reasonable period

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of time:

a. Survey instruments requesting information about their personal beliefs and practices or those of their children

b. Instructional materials used as part of their children's educational curriculum

4. Any nonemergency physical examinations or screenings that the school may administer

(cf. 0420 - School Plans/Site Councils)
(cf. 1220 - Citizen Advisory Committee)
(cf. 1230 - School-Connected Organizations)

The Superintendent or designee shall notify parents/guardians of the adoption or continued use of the district's policy pertaining to the rights specified in items #1-4 above. (20 USC 1232h)

(cf. 5145.6 - Parental Notifications)

Legal Reference:

EDUCATION CODE

234.7 Student protections relating to immigration and citizenship status

49076.7 Privacy of student records; social security numbers

49450-49458 Physical examinations

49602 Confidentiality of personal information received during counseling

51101 Parents Rights Act of 2002

51513 Test, questionnaire, survey, or examination concerning personal beliefs

51514 Nonremoval of survey questions pertaining to sexual orientation or gender identity

51938 Sexual Health and HIV/AIDS Prevention Education Act; notice and parental excuse

UNITED STATES CODE, TITLE 20

1232g Family Educational Rights and Privacy Act

1232h Protection of pupil rights

Management Resources:

WEB SITES

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

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

U.S. Department of Education, Family Policy Compliance Office:

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| <http://www.ed.gov/offices/OM/fpco>

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STUDENT AND FAMILY PRIVACY RIGHTS

~~Collection of Personal Information for Marketing or Sale~~

~~Personal information for marketing or sale means individually identifiable information including a student's or parent/guardian's first and last name, a home or other physical address (including street name and the name of the city or town), a telephone number, or a social security identification number. (20 USC 1232h)~~

~~County office staff shall not administer or distribute to students any survey instrument that is designed for the purpose of collecting personal information for marketing or sale.~~

~~Requirements regarding the collection of personal information for marketing or sale shall not apply to the collection, disclosure, or use of personal information collected from students for the purpose of developing, evaluating, or providing educational products or services for, or to, students or educational institutions, such as the following: (20 USC 1232h)~~

- ~~1. — College or other postsecondary education recruitment or military recruitment~~
- ~~2. — Book clubs, magazines, and programs providing access to low-cost literary products~~
- ~~3. — Curriculum and instructional materials used by elementary and secondary schools~~
- ~~4. — Tests and assessments to provide cognitive, evaluative, diagnostic, clinical, aptitude, or achievement information about students (or to generate other statistically useful data for the purpose of securing such tests and assessments) and the subsequent analysis and public release of the aggregate data from such tests and assessments~~

~~(cf. 6162.51 — State Academic Achievement Tests)~~

- ~~5. — The sale by students of products or services to raise funds for school-related or education-related activities~~

~~(cf. 1321 — Solicitation of Funds from and by Students)~~

- ~~6. — Student recognition programs~~

~~(cf. 5126 — Awards for Achievement)~~

Surveys Requesting Information about Beliefs and Practices

A student's parent/guardian, or a student who is an adult or emancipated minor, shall provide prior written consent before the student is required to participate in a survey containing one or more of the following items: (20 USC 1232h; Education Code 51513)

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1. Political affiliations or beliefs of the student or his/her family
2. Mental or psychological problems of the student or his/her family
3. Sexual behavior or attitudes or personal beliefs and practices in family life or morality
4. Illegal, anti-social, self-incriminating or demeaning behavior
5. Critical appraisals of other individuals with whom students have close family relationships
6. Legally recognized privileged or analogous relationships, such as those of lawyers, physicians or ministers
7. Religious practices, affiliations or beliefs of the student or his/her parent/guardian
8. Income, except to the extent that income is required to be disclosed by law for participation in a program or for receiving financial assistance under such a program

(cf. 3553 - Free and Reduced Price Meals)

(cf. 5148 - Child Care and Development)

Notwithstanding the above requirements, the county office may administer to students in grades 7-12, anonymous, voluntary, and confidential research and evaluation tools to measure student health risks and behaviors, including tests and surveys about the student's attitudes or practices related to sex as long as parents/guardians are provided written notice and given an opportunity to request, in writing, that their child not participate. (Education Code 51938)

If the district administers a voluntary survey that already includes questions pertaining to sexual orientation and/or gender identity, the Superintendent or designee shall not remove such questions. (Education Code 51514)

If a student participates in a survey requesting information about beliefs and practices as identified above, school officials and staff members shall not request or disclose the student's identity.

(cf. 6162.8 - Research)

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Parent/Guardian Access to Surveys and Instructional Materials

The parent/guardian of any student, upon his/her request, shall have the right to inspect: (Education Code 51938; 20 USC 1232h)

1. A survey or other instrument to be administered or distributed to his/her child that either collects personal information for marketing or sale or requests information about beliefs and practices
2. Any instructional material to be used as part of his/her child's educational curriculum

(cf. 5020 - Parent Rights and Responsibilities)

Within a reasonable period of time after receiving a parent/guardian's request, the principal or designee shall permit the parent/guardian to view the survey or other document he/she requested. A parent/guardian may view the document any time during normal business hours.

No student shall be subject to penalty for his/her parent/guardian's exercise of any of the rights stated above.

Health Examinations

Authorized school officials may administer to any student any physical examination or screening permitted under California law. However, no student shall be subjected to a nonemergency, invasive physical examination without prior written notice to his/her parent/guardian, unless an applicable state law authorizes the student to provide consent without parent/guardian notification. (20 USC 1232h)

Invasive physical examination means any medical examination that involves the exposure of private body parts or any act during such examination that includes incision, insertion or injection into the body, but does not include a properly authorized hearing, vision or scoliosis screening. (20 USC 1232h)

(cf. 5131.61 - Drug Testing)
(cf. 5141.3 - Health Examinations)

Notifications

At the beginning of the school year, the Superintendent or designee shall notify parents/guardians of: (20 USC 1232h)

1. The County office's policy regarding student privacy

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2. The process to opt their children out of participation in any activity described in this ~~policy and~~ administrative regulation and the accompanying Board Policy.
3. The specific or approximate dates during the school year when the following activities are scheduled:
 - a. Survey requesting personal information
 - b. Physical exams or screenings
 - c. Collection of personal information from students for marketing or sale

Prior to administering anonymous and voluntary surveys regarding health risks and behaviors to students in grades 7-12, the county office shall provide parents/guardians with written notice that the survey is to be administered. (Education Code 51938)

Parents/guardians shall also be notified of any substantive change in this policy and administrative regulation within a reasonable period of time after adoption of the change. (20 USC 1232h)

(cf. 5145.6 - Parental Notifications)

Series 1000 – Community Relations

Uniform Complaint Procedures (UCP)

The County Board of Education recognizes its role in developing policies to comply with applicable state and federal laws and regulations governing the County Office of Education's (COE) educational programs. The County Board encourages the early, informal resolution of complaints whenever possible and appropriate. To resolve complaints which cannot be resolved through such informal process, the County Board adopts the uniform system of complaint processes specified in 5 CCR 4600-4670 and ~~the accompanying administrative regulation. incorporates any County Superintendent approved procedures implementing this policy.~~

Complaints Subject to UCP

The COE's uniform complaint procedures (UCP) shall be used to investigate and resolve the following complaints:

1. Any complaint alleging COE violation of applicable state or federal law or regulations governing adult education programs, after school education and safety programs, agricultural vocational education, American Indian education centers and early childhood education program assessments, bilingual education, peer assistance and review programs for teachers, career technical and technical education and training programs, child care and development programs, child nutrition programs, compensatory education, consolidated categorical aid programs, Economic Impact Aid, English learner programs, federal education programs in Title I-VII, migrant education, Regional Occupational Centers and Programs, school safety plans, special education programs, State Preschool Programs, Tobacco-Use Prevention Education programs, and any other ~~migrant education, career technical and technical education and training programs, child care and development programs, child nutrition programs, special education programs, consolidated categorical aid programs,~~ or any other COE-implemented program which is listed in Education Code 64000(a) (5 CCR 4610).
(cf. 3553 - Free and Reduced Price Meals)
(cf. 3555 - Nutrition Program Compliance)
(cf. 5131.62 - Tobacco)
(cf. 5148 - Child Care and Development)
(cf. 5148.2 - Before/After School Programs)
(cf. 5148.3 - Preschool/Early Childhood Education)
(cf. 6159 - Individualized Education Program)
(cf. 6171 - Title I Programs)
(cf. 6174 - Education for English Learners)
(cf. 6175 - Migrant Education Program)

[\(cf. 6178 - Career Technical Education\)](#)
[\(cf. 6178.1 - Work-Based Learning\)](#)
[\(cf. 6178.2 - Regional Occupational Center/Program\)](#)
[\(cf. 6200 - Adult Education\)](#)

2. Any complaint alleging the occurrence of unlawful discrimination (such as discriminatory harassment, intimidation, or bullying) against any [student, employee, or other](#) person participating in COE programs and activities, including, but not limited to, those programs or activities funded directly by or that receive or benefit from any state financial assistance, based on the person's actual or perceived characteristics of race or ethnicity, color, ancestry, nationality, national origin, [immigration status](#), ethnic group identification, age, religion, marital, pregnancy, or parental status, physical or mental disability, sex, sexual orientation, gender, gender identity, gender expression, or genetic information, or any other characteristic identified in Education Code 200 or 220, Government Code 11135, or Penal Code 422.55, or based on his/her association with a person or group with one or more of these actual or perceived characteristics (5 CCR 4610).

[\(cf. 0410 - Nondiscrimination in District Programs and Activities\)](#)
[\(cf. 5145.3 - Nondiscrimination/Harassment\)](#)
[\(cf. 5145.7 - Sexual Harassment\)](#)

3. Any complaint alleging COE noncompliance with the requirement to provide reasonable accommodation to a lactating student on school campus to express breast milk, breastfeed an infant child, or address other breastfeeding-related needs of the student (Education Code 222).

[\(cf. 5146 - Married/Pregnant/Parenting Students\)](#)

4. Any complaint alleging COE noncompliance with the prohibition against requiring students to pay fees, deposits, or other charges for participation in educational activities, as defined in Education Code 49010 (5 CCR 4610).

[\(cf. 3260 - Fees and Charges\)](#)
[\(cf. 3320 - Claims and Actions Against the District\)](#)

[5. Any complaint alleging district noncompliance with legal requirements related to the implementation of the local control and accountability plan \(Education Code 52075\)](#)

[\(cf. 0460 - Local Control and Accountability Plan\)](#)

[5.6](#) Any complaint, by or on behalf of any student who is a foster youth, alleging COE noncompliance with any legal requirement applicable to the student regarding placement decisions, the responsibilities of the COE's educational liaison to the student,

the award of credit for coursework satisfactorily completed in another ~~public~~-school, school transfer, or the grant of an exemption from ~~any additional Board-imposed~~ graduation requirements (Education Code 48853, 48853.5, 49069.5, 51225.1, 51225.2).

[\(cf. 6173.1 - Education for Foster Youth\)](#)

~~67.~~ Any complaint, by or on behalf of a homeless student as defined in 42 USC 11434a or a former juvenile court school student, or a child of a military family as defined in Education Code 49701 who transfers into the COE after his/her second year of high school as defined in Education Code 51225.2, alleging COE noncompliance with any requirement applicable to the student regarding the award of credit for coursework satisfactorily completed in another ~~public~~-school or the grant of an exemption from ~~any additional Board-imposed~~ graduation requirements (Education Code 51225.1, 51225.2).

[\(cf. 6173 - Education for Homeless Children\)](#)

[\(cf. 6173.2 - Education of Children of Military Families\)](#)

[\(cf. 6173.3 - Education for Juvenile Court School Students\)](#)

~~78.~~ Any complaint alleging COE noncompliance with the requirements of Education Code 51228.1 and 51228.2 that prohibit the assignment of a student in grades 9-12 to a course without educational content for more than one week in any semester or to a course the student has previously satisfactorily completed, without meeting specified conditions (Education Code 51228.3).

[\(cf. 6152 – Class Assignment\)](#)

~~9.8.~~ Any complaint alleging COE noncompliance with the physical education instructional minutes requirements for students in elementary school (Education Code 51210, 51223).

[\(cf. 6142.7 – Physical Education and Activity\)](#)

~~10.9.~~ Any complaint alleging retaliation against a complainant or other participant in the complaint process or anyone who has acted to uncover or report a violation subject to this policy (5 CCR 4621).

~~10.11.~~ Any other complaint as specified in a County Board policy or a County Superintendent policy.

~~All complainants shall be protected from retaliation and the confidentiality of the parties involved shall be protected as required by law.~~

The Board recognizes that alternative dispute resolution (ADR) can, depending on the nature of the allegations, offer a process to reach a resolution to the complaint that is acceptable to all parties. ADR such as mediation may be offered to resolve complaints

that involve more than one student and no adult. However, mediation shall not be offered or used to resolve any complaint involving sexual assault or where there is a reasonable risk that a party to the mediation would feel compelled to participate. The Superintendent or designee shall ensure that the use of ADR is consistent with state and federal laws and regulations.

The COE shall protect all complainants from retaliation. In investigating complaints, the confidentiality of the parties involved shall be protected as required by law. For any complaint alleging retaliation or unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), the Superintendent or designee shall keep the identity of the complainant, and/or the subject of the complaint if he/she is different from the complainant, confidential when appropriate and as long as the integrity of the complaint process is maintained.

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

(cf. 5125 - Student Records)

(cf. 9011 - Disclosure of Confidential/Privileged Information)

When an allegation that is not subject to the UCP is included in a UCP complaint, the COE shall refer the non-UCP allegation to the appropriate staff or agency and shall investigate and, if appropriate, resolve the UCP-related allegation(s) through the COE's UCP.

The Superintendent or designee shall provide training to staff to ensure awareness and knowledge of current law and related requirements, including the steps and timelines specified in this policy and the accompanying administrative regulation.

(cf. 4131 - Staff Development)

(cf. 4231 - Staff Development)

(cf. 4331 - Staff Development)

Records of all UCP complaints and the investigations of those complaints are to be maintained in accordance with applicable law and County Superintendent policies and procedures.

(cf. 3580 – Records)

Non-UCP Complaints

The following complaints shall not be subject to the COE's UCP but shall be referred to the specified agency: (5 CCR 4611)

1. Any complaint alleging child abuse or neglect shall be referred to the County Department of Social Services, the County Protective Services Division, and the

appropriate law enforcement agency.

(cf. 5141.4 – Child Abuse Prevention and Reporting)

2. Any complaint alleging health and safety violations by a child development program shall, for licensed facilities, be referred to Department of Social Services and shall, for licensing-exempt facilities, be referred to the appropriate Child Development regional administrator.

1.3. 2. Any complaint alleging fraud shall be referred to the Legal Audits and Compliance Branch of the California Department of Education.

Any complaint alleging employment discrimination or harassment shall be investigated and resolved by the district in accordance with the procedures specified in AR 4030 - Nondiscrimination in Employment.

Any complaint related to sufficiency of textbooks or instructional materials, emergency or urgent facilities conditions that pose a threat to the health or safety of students or staff, or teacher vacancies and misassignments shall be investigated and resolved in accordance with the procedures in AR 1312.4 - Williams Uniform Complaint Procedures. (Education Code 35186)

(cf. 1312.4 - Williams Uniform Complaint Procedures)

~~In addition, the County Superintendent's Williams Uniform Complaint Procedures shall be used to investigate and resolve any complaint related to sufficiency of textbooks or instructional materials, emergency or urgent facilities conditions that pose a threat to the health or safety of students or staff, or teacher vacancies and misassignments.— (Education Code 35186)~~

Legal References:

EDUCATION CODE

200-262.4 Prohibition of discrimination

222 Reasonable accommodations; lactating students

8200-8498 Child care and development programs

8500-8538 Adult basic education

18100-18203 School libraries

32289 School safety plan, uniform complaint procedures

35186 Williams uniform complaint procedures

44500-44508 California Peer Assistance and Review Program for Teachers

48853-48853.5 Foster youth

48985 Notices in language other than English

49010-49013 Student fees

Policy Adopted: October 11, 2017 Proposed corrections: 08/13/2018

Sutter County Board of Education

Sutter County Superintendent of Schools

49060-49079 Student records
49069.5 Rights of parents
49490-49590 Child nutrition programs
[49701 Interstate Compact on Educational Opportunity for Military Children](#)
51210 Courses of study grades 1-6
51223 Physical education, elementary schools
51225.1-51225.2 Foster youth, ~~and~~ homeless children, [former juvenile court school students and military connected students;](#) course credits; graduation requirements
[51226-51226.1 Career technical education](#)
51228.1-51228.3 Course periods without educational content
52060-52077 Local control and accountability plan, especially
52075 Complaint for lack of compliance with local control and accountability plan requirements
52160-52178 Bilingual education programs
52300-52490 Career technical education
52500-52616.24 Adult schools
~~52800-52870 School-based program coordination~~
54400-54425 Compensatory education programs
54440-54445 Migrant education
54460-54529 Compensatory education programs
56000-56867 Special education programs
59000-59300 Special schools and centers
64000-64001 Consolidated application process

GOVERNMENT CODE

11135 Nondiscrimination in programs or activities funded by state
12900-12996 Fair Employment and Housing Act_

[HEALTH AND SAFETY CODE](#)

[104420 Tobacco-Use Prevention Education](#)

PENAL CODE

422.55 Hate crime; definition
422.6 Interference with constitutional right or privilege_

[CODE OF REGULATIONS, TITLE 2](#)

[11023 Harassment and discrimination prevention and correction](#)

CODE OF REGULATIONS, TITLE 5

3080 Application of section
4600-4687 Uniform complaint procedures
4900-4965 Nondiscrimination in elementary and secondary education programs

UNITED STATES CODE, TITLE 20

1221 Application of laws

1232g Family Educational Rights and Privacy Act
1681-1688 Title IX of the Education Amendments of 1972
6301-6577 Title I basic programs
6801-6871 Title III language instruction for limited English proficient and immigrant students
7101-7184 Safe and Drug-Free Schools and Communities Act
7201-7283g Title V promoting informed parental choice and innovative programs
7301-7372 Title V rural and low-income school programs
12101-12213 Title II equal opportunity for individuals with disabilities

UNITED STATES CODE, TITLE 29

794 Section 504 of Rehabilitation Act of 1973

UNITED STATES CODE, TITLE 42

2000d-2000e-17 Title VI and Title VII Civil Rights Act of 1964, as amended
2000h-2-2000h-6 Title IX of the Civil Rights Act of 1964
6101-6107 Age Discrimination Act of 1975

CODE OF FEDERAL REGULATIONS, TITLE 28

35.107 Nondiscrimination on basis of disability; complaints

CODE OF FEDERAL REGULATIONS, TITLE 34

99.1-99.67 Family Educational Rights and Privacy Act
100.3 Prohibition of discrimination on basis of race, color or national origin
104.7 Designation of responsible employee for Section 504
106.8 Designation of responsible employee for Title IX
106.9 Notification of nondiscrimination on basis of sex
110.25 Notification of nondiscrimination on the basis of age

Management Resources:

[CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS](#)

[Sample UCP Board Policies and Procedures](#)

U.S. DEPARTMENT OF EDUCATION, OFFICE FOR CIVIL RIGHTS PUBLICATIONS
Dear Colleague Letter: Title IX Coordinators, April 2015

~~[Questions and Answers on Title IX and Sexual Violence, April 2014](#)~~

Dear Colleague Letter: Bullying of Students with Disabilities, August 2013

~~[Dear Colleague Letter: Sexual Violence, April 2011](#)~~

Dear Colleague Letter: Harassment and Bullying, October 2010

Revised Sexual Harassment Guidance: Harassment of Students by School Employees, Other Students, or Third Parties, January 2001

U.S. DEPARTMENT OF JUSTICE PUBLICATIONS

Guidance to Federal Financial Assistance Recipients Regarding Title VI Prohibition Against National Origin Discrimination Affecting Limited English Proficient Persons, 2002

WEB SITES

Policy Adopted: October 11, 2017 [Proposed corrections: 08/13/2018](#)

Sutter County Board of Education
Sutter County Superintendent of Schools

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

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

Family Policy Compliance Office: <http://familypolicy.ed.gov>

U.S. Department of Education, Office for Civil Rights:

<http://www.ed.gov/about/offices/list/ocr>

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

Series 1000 – Community Relations

Uniform Complaint Procedures (UCP)

Except as the Governing Board may otherwise specifically provide in other county policies, these uniform complaint procedures (UCP) shall be used to investigate and resolve only the complaints specified in BP 1312.3.

(cf. 1312.1 - Complaints Concerning Employees)
(cf. 1312.2 - Complaints Concerning Instructional Materials)
(cf. 1312.4 - Williams Uniform Complaint Procedures)
(cf. 4030 - Nondiscrimination in Employment)

Compliance Officers

The County Office designates the individual(s) identified below as the employee(s) responsible for coordinating the county's response to complaints and for complying with state and federal civil rights laws. The individual(s) also serve as the compliance officer(s) specified in AR 5145.3 - Nondiscrimination/Harassment as the responsible employee(s) to handle complaints regarding unlawful discrimination (such as discriminatory harassment, intimidation, or bullying). The individual(s) shall receive and coordinate the investigation of complaints and shall ensure county compliance with law.

(cf. 5145.3 - Nondiscrimination/Harassment)
(cf. 5145.7 - Sexual Harassment)

Human Resources Director

~~Superintendent, Educational Services~~

970 Klamath Lane
Yuba City, CA 95993
(530) 822-2900

~~Director – Student Services Asst.~~

970 Klamath Lane
Yuba City, CA 95993
(530) 822-2900

The compliance officer who receives a complaint may assign another compliance officer to investigate and resolve the complaint. The compliance officer shall promptly notify the complainant and respondent, if applicable, if another compliance officer is assigned to the complaint.

In no instance shall a compliance officer be assigned to a complaint in which he/she has a bias or conflict of interest that would prohibit him/her from fairly investigating or resolving the complaint. Any complaint against a compliance officer or that raises a concern about the compliance officer's ability to investigate the complaint fairly and without bias shall be filed with the Superintendent or designee who shall determine how the complaint will be investigated.

The Superintendent or designee shall ensure that employees assigned to investigate and resolve complaints receive training and are knowledgeable about the laws and programs at issue in the complaints to which they are assigned. Training provided to such employees shall cover current state and federal laws and regulations governing the program, applicable processes for investigating and resolving complaints, including those alleging unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), applicable standards for reaching decisions on complaints, and appropriate corrective measures. Assigned employees may have access to legal counsel as determined by the Superintendent or designee.

(cf. 4331 - Staff Development)

(cf. 9124 – Attorney)

The compliance officer or, if necessary, any appropriate administrator shall determine whether interim measures are necessary during and pending the result of an investigation. If interim measures are determined to be necessary, the compliance officer or the administrator shall consult with the Superintendent or the Superintendent's designee to implement one or more interim measures. The interim measures shall remain in place until the compliance officer determines that they are no longer necessary or until the County Office issues its final written decision, whichever occurs first.

Notifications

The County's UCP policy and administrative regulation shall be posted in all county office-locations, including staff lounges. (Education Code 234.1)

The Superintendent or designee shall annually provide written notification of the County's UCP, to students, employees, parents/guardians, advisory committees, appropriate private school officials or representatives, and other interested parties. The notification shall includeing information regarding prohibition of discrimination, harassment, intimidation and bullying; unlawful student fees; local control and accountability plan (LCAP) requirements; and requirements related to the educational rights of foster youth, homeless students, ~~and former juvenile court school students, and children of military families to students, employees, parents/guardians, school advisory committees, appropriate private school officials or representatives, and other interested parties.~~ (Education Code 262.3, 48853, 48853.5, 49013, 49069.5, 51225.1, 51225.2, 52075; 5 CCR 4622)

(cf. 0420 - School Plans/Site Councils)

(cf. 0460 - Local Control and Accountability Plan)

(cf 1220 – Citizen Advisory Committees)

(cf. 3260 - Fees and Charges)

(cf 4112.9/4212.9/4312.9 – Employee Notifications)

(cf. 5145.6 - Parental Notifications)
(cf. 6173 - Education for Homeless Children)
(cf. 6173.1 - Education for Foster Youth)
(cf. 6173.2 – Education for Children of Military Families)
(cf. 6173.3 - Education for Juvenile Court School Students)

The notice shall:

1. Identify the person(s), position(s), or unit(s) responsible for receiving complaints
2. Advise the complainant of any civil law remedies that may be available to him/her under state or federal antidiscrimination laws, if applicable
3. Advise the complainant of the appeal process, including, if applicable, the complainant's right to take a complaint directly to the California Department of Education (CDE) or to pursue remedies before civil courts or other public agencies, such as the U.S. Department of Education's Office for Civil Rights (OCR) in cases involving unlawful discrimination (such as discriminatory harassment, intimidation, or bullying).
4. Include statements that:
 - a. The county office has the primary responsibility to ensure compliance with applicable state and federal laws and regulations governing educational programs.
 - b. The complaint review shall be completed within 60 calendar days from the date of receipt of the complaint unless the complainant agrees in writing to an extension of the timeline.
 - c. A complaint alleging retaliation or unlawful discrimination (such as discriminatory harassment, intimidation, or bullying) must be filed not later than six months from the date it occurred, or six months from the date the complainant first obtained knowledge of the facts of the alleged unlawful discrimination. The time for filing may be extended for up to 90 days by the Superintendent or designee for good cause upon written request by the complainant setting forth the reasons for the extension.
 - d. Complaints should be filed in writing and signed by the complainant. If a complainant is unable to put his/her complaint in writing, for example, due to conditions such as a disability or illiteracy, staff shall assist him/her in the filing of the complaint.
 - e. If a complaint is not filed in writing but the county office receives notice of any allegation that is subject to the UCP, the county office shall take affirmative steps to investigate and address the allegations, in a manner appropriate to the particular circumstances.

If the allegation involves retaliation or unlawful discrimination (such as

discriminatory harassment, intimidation, or bullying) and the investigation confirms that discrimination has occurred, the county office will take steps to prevent recurrence of discrimination and correct its discriminatory effects on the complainant, and on others, if appropriate.

f. A student enrolled in a public school shall not be required to pay a fee for his/her participation in an educational activity that constitutes an integral fundamental part of the schools educational program, including curricular and extracurricular activities.

g. The Board is required to adopt and annually update the LCAP in a manner that includes meaningful engagement of parents/guardians, students, and other stakeholders in the development and/or review of the LCAP.

h. A foster youth shall receive information about educational rights related to his/her educational placement, enrollment in and checkout from school, as well as the responsibilities of the COE liaison for foster youth to ensure and facilitate these requirements and to assist the student in ensuring proper transfer of his/her credits, records, and grades when he/she transfers between schools or between the COE and another district.

i. A foster youth, homeless student, former juvenile court school student, or child of a military family who transfers into a county high school shall be notified of the COE's responsibility to:

(1) Accept any coursework or part of the coursework that the student has satisfactorily completed in another public school, juvenile court school, or a nonpublic, nonsectarian school or agency, and to issue full or partial credit for the coursework completed

(2) Not require the student to retake any course or a portion of a course which he/she has satisfactorily completed in another public school, juvenile court school, or a nonpublic, nonsectarian school or agency

(3) If the student has completed his/her second year of high school before the transfer, provide the student information about county-adopted coursework and Board-imposed graduation requirements from which he/she may be exempted pursuant to Education Code 51225.1

j. The complainant has a right to appeal the COE's decision to CDE by filing a written appeal within 15 calendar days of receiving the COE's decision.

In any complaint alleging unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), the respondent also shall have the right to file an appeal with CDE in the same manner as the complainant, if he/she is dissatisfied with the COE's decision.

k. The appeal to CDE must include a copy of the complaint filed with the county office and a copy of the COE's decision.

l. Copies of the county office UCP are available free of charge.

The annual notification, complete contact information of the compliance officer(s), and information related to Title IX as required pursuant to Education Code 221.61 shall be posted on the County web site and may be provided through county-supported social media, if available.

(cf. 1113 - District and School Web Sites)
(cf. 1114 – District-Sponsored Social Media)

The Superintendent or designee shall ensure that all students and parents/guardians, including students and parents/guardians with limited English proficiency, have access to the relevant information provided in the county's policy, regulation, forms, and notices concerning the UCP.

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

The notice shall:

1. Identify the person(s), position(s), or unit(s) responsible for receiving complaints
2. Advise the complainant of any civil law remedies that may be available to him/her under state or federal antidiscrimination laws, if applicable
3. Advise the complainant of the appeal process, including, if applicable, the complainant's right to take a complaint directly to the California Department of Education (CDE) or to pursue remedies before civil courts or other public agencies, such as the U.S. Department of Education's Office for Civil Rights (OCR) in cases involving unlawful discrimination (such as discriminatory harassment, intimidation, or bullying).

~~4. Include statements that:~~

- ~~a. The County Office has the primary responsibility to ensure compliance with applicable state and federal laws and regulations governing educational programs.~~
- ~~b. The complaint review shall be completed within 60 calendar days from the date of receipt of the complaint unless the complainant agrees in writing to an extension of the timeline.~~
- ~~c. A complaint alleging retaliation or unlawful discrimination (such as discriminatory harassment, intimidation, or bullying) must be filed not later than six months from the date it occurred, or six months from the date the complainant first obtained knowledge of the facts of the alleged unlawful discrimination. The time for filing may be extended for up to 90 days by the Superintendent or designee for good cause upon written request by the complainant setting forth the reasons for the extension.~~
- ~~d. Complaints should be filed in writing and signed by the complainant. If a complainant is unable to put his/her complaint in writing, for example, due to conditions such as a disability or illiteracy, County staff shall assist him/her in the filing of the complaint.~~
- ~~e. If a complaint is not filed in writing but the County receives notice of any allegation that is subject to the UCP, the County Office shall take affirmative steps to investigate and address the allegations, in a manner appropriate to the particular circumstances.~~
- ~~— If the allegation involves retaliation or unlawful discrimination (such as discriminatory harassment, intimidation, or bullying) and the investigation confirms that discrimination has occurred, the County will take steps to prevent recurrence of discrimination and correct its discriminatory effects on the complainant, and on others, if appropriate.~~
- ~~f. A student enrolled in a public school shall not be required to pay a fee for his/her participation in an educational activity that constitutes an integral fundamental part of the county's educational program, including curricular and extracurricular activities.~~

~~Series 1000 Community Relations AR 1312.3~~

- ~~g.—The Board is required to adopt and annually update the LCAP in a manner that includes meaningful engagement of parents/guardians, students, and other stakeholders in the development and/or review of the LCAP.~~
- ~~h.—A foster youth shall receive information about educational rights related to his/her educational placement, enrollment in and checkout from school, as well as the responsibilities of the county liaison for foster youth to ensure and facilitate these requirements and to assist the student in ensuring proper transfer of his/her credits, records, and grades when he/she transfers between schools or between districts.~~
- ~~i.—A foster youth, homeless student, or former juvenile court school student who transfers into a district high school or between district high schools as applicable shall be notified of the county's responsibility to:~~
- ~~(1) Accept any coursework or part of the coursework that the student has satisfactorily completed in another public school, juvenile court school, or a nonpublic, nonsectarian school or agency, and to issue full or partial credit for the coursework completed~~
 - ~~(2) Not require the student to retake any course or a portion of a course which he/she has satisfactorily completed in another public school, juvenile court school, or a nonpublic, nonsectarian school or agency~~
 - ~~(3) If the student has completed his/her second year of high school before the transfer, provide the student information about district-adopted coursework and Board-imposed graduation requirements from which he/she may be exempted pursuant to Education Code 51225.1~~
- ~~j.—The complainant has a right to appeal the county's decision to the CDE by filing a written appeal within 15 calendar days of receiving the county's decision.~~
- ~~In any complaint alleging unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), the respondent also shall have the right to file an appeal with the CDE in the same manner as the complainant, if he/she is dissatisfied with the county's decision.~~
- ~~k.—The appeal to the CDE must include a copy of the complaint filed with the County office and a copy of the county's decision.~~
- ~~l.—Copies of the county's UCP are available free of charge.~~

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County Office Responsibilities

All UCP-related complaints shall be investigated and resolved within 60 calendar days of the county's receipt of the complaint unless the complainant agrees in writing to an extension of the timeline. (5 CCR 4631)

For complaints alleging unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), the County Office shall inform the respondent when the complainant agrees to an extension of the timeline for investigating and resolving the complaint.

The compliance officer shall maintain a record of each complaint and subsequent related actions, including steps taken during the investigation and all information required for compliance with 5 CCR 4631 and 4633.

All parties involved in the allegations shall be notified when a complaint is filed and when a decision or ruling is made. However, the compliance officer shall keep all complaints or allegations of retaliation or unlawful discrimination (such as discriminatory harassment, intimidation, or bullying) confidential except when disclosure is necessary to carry out the investigation, take subsequent corrective action, conduct ongoing monitoring, or maintain the integrity of the process. (5 CCR 4630, 4964)

All complaints shall be protected from retaliation.

Filing of Complaints

The complaint shall be presented to the compliance officer who shall maintain a log of complaints received, providing each with a code number and a date stamp.

All complaints shall be filed in writing and signed by the complainant. If a complainant is unable to put a complaint in writing due to conditions such as a disability or illiteracy, County office staff shall assist him/her in the filing of the complaint. (5 CCR 4600)

Complaints shall also be filed in accordance with the following rules, as applicable:

1. A complaint alleging county office violation of applicable state or federal law or regulations governing the programs specified in the accompanying Board Policy (item #1 of the section "Complaints Subject to UCP" may be filed by an individual, public agency, or organization. ~~adult education programs, consolidated categorical aid programs, migrant education, career technical and technical education and training programs, child care and development programs, child nutrition programs, and special education programs may be filed by any individual, public agency, or organization.~~ (5 CCR 4630)

2. Any complaint alleging noncompliance with law regarding the prohibition against requiring students to pay student fees, deposits, and charges or any requirement related to the LCAP may be filed anonymously if the complaint provides evidence, or information leading to evidence, to support an allegation of noncompliance. A complaint about a violation of the prohibition against the charging of unlawful student fees may be filed with the principal of the school or with the Superintendent or designee. However, any such complaint shall be filed no later than one year from the date the alleged violation occurred. (Education Code 49013, 52075; 5 CCR 4630)
3. A complaint alleging unlawful discrimination (such as discriminatory harassment, intimidation, or bullying) may be filed only by a person who alleges that he/she personally suffered the unlawful discrimination or by a person who believes that an individual or any specific class of individuals has been subjected to it. The complaint shall be initiated no later than six months from the date when the alleged unlawful discrimination occurred, or six months from the date when the complainant first obtained knowledge of the facts of the alleged unlawful discrimination. The time for filing may be extended for up to 90 days by the Superintendent or designee for good cause upon written request by the complainant setting forth the reasons for the extension. (5 CCR 4630)
4. When a complaint alleging unlawful discrimination (such as discriminatory harassment, intimidation, or bullying) is filed anonymously, the compliance officer shall pursue an investigation or other response as appropriate, depending on the specificity and reliability of the information provided and the seriousness of the allegation.
5. When the complainant of unlawful discrimination (such as discriminatory harassment, intimidation, or bullying) or the alleged victim, when he/she is not the complainant, requests confidentiality, the compliance officer shall inform him/her that the request may limit the county's ability to investigate the conduct or take other necessary action. When honoring a request for confidentiality, the County office shall nevertheless take all reasonable steps to investigate and resolve/respond to the complaint consistent with the request.

Mediation

Within three business days after the compliance officer receives the complaint, he/she may informally discuss with all the parties the possibility of using mediation. Mediation shall be offered to resolve complaints that involve more than one student and no adult. However, mediation shall not be offered or used to resolve any complaint involving an allegation of sexual assault or where there is a reasonable risk that a party to the mediation would feel compelled to participate. If the parties agree to mediation, the compliance officer shall make all arrangements for this process.

Before initiating the mediation of a complaint alleging retaliation or unlawful

discrimination (such as discriminatory harassment, intimidation, or bullying), the compliance officer shall ensure that all parties agree to make the mediator a party to relevant confidential information. The compliance officer shall also notify all parties of the right to end the informal process at any time.

If the mediation process does not resolve the problem within the parameters of law, the compliance officer shall proceed with his/her investigation of the complaint.

The use of mediation shall not extend the county's timelines for investigating and resolving the complaint unless the complainant agrees in writing to such an extension of time. If mediation is successful and the complaint is withdrawn, then the County office shall take only the actions agreed to through the mediation. If mediation is unsuccessful, the County office shall then continue with subsequent steps specified in this administrative regulation.

Investigation of Complaint

Within 10 business days after the compliance officer receives the complaint, the compliance officer shall begin an investigation into the complaint.

Within one business day of initiating the investigation, the compliance officer shall provide the complainant and/or his/her representative with the opportunity to present the information contained in the complaint to the compliance officer and shall notify the complainant and/or his/her representative of the opportunity to present the compliance officer with any evidence, or information leading to evidence, to support the allegations in the complaint. Such evidence or information may be presented at any time during the investigation.

In conducting the investigation, the compliance officer shall collect all available documents and review all available records, notes, or statements related to the complaint, including any additional evidence or information received from the parties during the course of the investigation. He/she shall individually interview all available witnesses with information pertinent to the complaint, and may visit any reasonably accessible location where the relevant actions are alleged to have taken place. At appropriate intervals, the compliance officer shall inform both parties of the status of the investigation.

To investigate a complaint alleging retaliation or unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), the compliance officer shall interview the alleged victim(s), any alleged offenders, and other relevant witnesses privately, separately, and in a confidential manner. As necessary, additional staff or legal counsel may conduct or support the investigation.

A complainant's refusal to provide the County's investigator with documents or other evidence related to the allegations in the complaint, failure or refusal to cooperate in the investigation, or engagement in any other obstruction of the investigation may result in

the dismissal of the complaint because of a lack of evidence to support the allegation. Similarly, a respondent's refusal to provide the County's investigator with documents or other evidence related to the allegations in the complaint, failure or refusal to cooperate in the investigation, or engagement in any other obstruction of the investigation may result in a finding, based on evidence collected, that a violation has occurred and in the imposition of a remedy in favor of the complainant. (5 CCR 4631)

In accordance with law, the County office shall provide the investigator with access to records and other information related to the allegation in the complaint and shall not in any way obstruct the investigation. Failure or refusal of the county to cooperate in the investigation may result in a finding based on evidence collected that a violation has occurred and in the imposition of a remedy in favor of the complainant. (5 CCR 4631)

The compliance officer shall apply a "preponderance of the evidence" standard in determining the veracity of the factual allegations in a complaint. This standard is met if the allegation is more likely to be true than not.

Report of Findings

Unless extended by written agreement with the complainant, a final decision shall be sent to the complainant within 60 calendar days of the district's receipt of the complaint. Within 30 calendar days of receiving the complaint, the compliance officer shall prepare and send to the complainant a written report, as described in the section "Final Written Decision" below. If the complainant is dissatisfied with the compliance officer's decision, he/she may, within five business days, file his/her complaint in writing with the Board.

The Board may consider the matter at its next regular Board meeting or at a special Board meeting convened in order to meet the 60-day time limit within which the complaint must be answered. When required by law, the matter shall be considered in closed session. The Board may decide not to hear the complaint, in which case the compliance officer's decision shall be final.

If the Board hears the complaint, the compliance officer shall send the Board's decision to the complainant within 60 calendar days of the ~~district's~~ initial receipt of the complaint by the county office or within the time period that has been specified in a written agreement with the complainant. (5 CCR 4631)

In resolving any complaint alleging unlawful discrimination (such as discriminatory harassment, intimidation, and bullying), the respondent also shall be sent the county's decision and, in the same manner as the complainant, may file a complaint with the Board if dissatisfied with the decision.

Final Written Decision

The County's decision on how it will resolve the complaint shall be in writing and shall be sent to the complainant and respondent. (5 CCR 4631)

In consultation with legal counsel, information about the relevant part of a decision may be communicated to a victim who is not the complainant and to other parties who may be involved in implementing the decision or are affected by the complaint, as long as the privacy of the parties is protected. In a complaint alleging unlawful discrimination (such as discriminatory harassment, intimidation, and bullying), notice of the county's decision to the alleged victim shall include information about any sanction to be imposed upon the respondent that relates directly to the alleged victim.

If the complaint involves a limited-English-proficient student or parent/guardian and the student involved attends a school at which 15 percent or more of the students speak a single primary language other than English, then the decision shall also be translated into that language. In all other instances, the County office shall ensure meaningful access to all relevant information for parents/guardians with limited English proficiency.

For all complaints, the decision shall include: (5 CCR 4631)

1. The findings of fact based on the evidence gathered. In reaching a factual determination, the following factors may be taken into account:
 - a. Statements made by any witnesses
 - b. The relative credibility of the individuals involved
 - c. How the complaining individual reacted to the incident
 - d. Any documentary or other evidence relating to the alleged conduct
 - e. Past instances of similar conduct by any alleged offenders
 - f. Past false allegations made by the complainant
2. The conclusion(s) of law
3. Disposition of the complaint
4. Rationale for such disposition

For complaints of retaliation or unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), the disposition of the complaint shall include a determination for each allegation as to whether retaliation or unlawful discrimination has occurred.

The determination of whether a hostile environment exists may involve consideration of the following:

- a. ~~How~~ The manner in which the misconduct affected one or more students' education
 - b. The type, frequency, and duration of the misconduct
 - c. The relationship between the alleged victim(s) and offender(s)
 - d. The number of persons engaged in the conduct and at whom the conduct was directed
 - e. The size of the school, location of the incidents, and context in which they occurred
 - f. Other incidents at the school involving different individuals
5. Corrective action(s), including any actions that have been taken or will be taken to address the allegations in the complaint and including, with respect to a student fees complaint, a remedy that comports with Education Code 49013 and 5 CCR 4600

For complaints of unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), the decision may, as required by law, include:

- a. The corrective actions imposed on the respondent
 - b. Individual remedies offered or provided to the complainant or another person who was the subject of the complaint, but this information should not be shared with the respondent.
 - c. Systemic measures the school has taken to eliminate a hostile environment and prevent recurrence
6. Notice of the complainant's and respondent's right to appeal the County's decision to the CDE within 15 calendar days, and procedures to be followed for initiating such an appeal

The decision may also include follow-up procedures to prevent recurrence or retaliation and for reporting any subsequent problems.

For complaints alleging unlawful discrimination based on state law (such as discriminatory harassment, intimidation, and bullying), the decision shall also include a notice to the complainant that:

1. He/she may pursue available civil law remedies outside of the County's complaint procedures, including seeking assistance from mediation centers or public/private interest attorneys, 60 calendar days after the filing of an appeal

with the CDE. (Education Code 262.3)

2. The 60 days moratorium does not apply to complaints seeking injunctive relief in state courts or to discrimination complaints based on federal law. (Education Code 262.3)
3. Complaints alleging discrimination based on race, color, national origin, sex, gender, disability, or age may also be filed with the U.S. Department of Education, Office for Civil Rights at www.ed.gov/ocr within 180 days of the alleged discrimination.

Corrective Actions

When a complaint is found to have merit, the compliance officer shall adopt any appropriate corrective action permitted by law. Appropriate corrective actions that focus on the larger school or County environment may include, but are not limited to, actions to reinforce County office policies; training for faculty, staff, and students; updates to school policies; or school climate surveys.

For complaints involving retaliation or unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), appropriate remedies that may be offered to the victim but not communicated to the respondent may include, but are not limited to, the following:

1. Counseling
2. Academic support
3. Health services
4. Assignment of an escort to allow the victim to move safely about campus
5. Information regarding available resources and how to report similar incidents or retaliation
6. Separation of the victim from any other individuals involved, provided the separation does not penalize the victim
7. Restorative justice
8. Follow-up inquiries to ensure that the conduct has stopped and there has been no retaliation
9. Determination of whether any past actions of the victim that resulted in discipline were related to the treatment the victim received and described in the complaint

For complaints involving retaliation or unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), appropriate corrective actions that focus on a student offender may include, but are not limited to, the following:

1. Transfer from a class or school as permitted by law
2. Parent/guardian conference
3. Education regarding the impact of the conduct on others
4. Positive behavior support
5. Referral to a student success team
6. Denial of participation in extracurricular or co-curricular activities or other privileges as permitted by law
7. Disciplinary action, such as suspension or expulsion, as permitted by law

When an employee is found to have committed retaliation or unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), the County office shall take appropriate disciplinary action, up to and including dismissal, in accordance with applicable law and collective bargaining agreement.

The County office may also consider training and other interventions for the larger school community to ensure that students, staff, and parents/guardians understand the types of behavior that constitute unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), that the county does not tolerate it, and how to report and respond to it.

When a complaint is found to have merit, an appropriate remedy shall be provided to the complainant or other affected person.

If a complaint alleging noncompliance with the laws regarding student fees, deposits, and other charges, physical education instructional minutes for students in elementary schools, or any requirement related to the LCAP is found to have merit, the County office shall provide a remedy to all affected students and parents/guardians subject to procedures established by regulation of the State Board of Education. (Education Code 49013, 51223, 52075)

For complaints alleging noncompliance with the laws regarding student fees, the County shall attempt in good faith, by engaging in reasonable efforts, to identify and fully reimburse all affected students and parents/guardians who paid the unlawful student fees within one year prior to the filing of the complaint. (Education Code 49013; 5 CCR 4600)

Appeals to the California Department of Education

Any complainant who is dissatisfied with the County's final written decision may file an appeal in writing with the CDE within 15 calendar days of receiving the County's decision. (Education Code 222, 48853, 48853.5, 49013, 49069.5, 51223, 51225.1, 51225.2, 51228.3, 52075; 5 CCR 4632)

When a respondent in any complaint alleging unlawful discrimination (such as discriminatory harassment, intimidation, and bullying) is dissatisfied with the County's final written decision, he/she, in the same manner as the complainant, may file an appeal with the CDE.

The complainant or respondent shall specify the basis for the appeal of the decision and whether the facts are incorrect and/or the law has been misapplied. The appeal shall be accompanied by a copy of the locally filed complaint and a copy of the County's decision. (5 CCR 4632)

Upon notification by the CDE that the complainant or respondent has appealed the ~~district's~~ decision of the county office, the Superintendent or designee shall forward the following documents to the CDE: (5 CCR 4633)

1. A copy of the original complaint
2. A copy of the written decision
3. A summary of the nature and extent of the investigation conducted by the County office, if not covered by the decision
4. A copy of the investigation file including, but not limited to, all notes, interviews, and documents submitted by the parties and gathered by the investigator
5. A report of any action taken to resolve the complaint
6. A copy of the County's uniform complaint procedures
7. Other relevant information requested by the CDE

Series 0000 – Philosophy, Goals, Objectives and Comprehensive Plans ~~BP 0410~~

Nondiscrimination in Programs and Activities

The Governing Board is committed to providing equal opportunity for all individuals in education. County programs, activities, and practices shall be free from unlawful discrimination, including discrimination against an individual or group based on race, color, ancestry, nationality, national origin, immigration status, ethnic group identification, ethnicity, age, religion, marital, pregnancy, or parental status, physical or mental disability, sex, sexual orientation, gender, gender identity or expression, or genetic information; a perception of one or more of such characteristics; or association with a person or group with one or more of these actual or perceived characteristics.

- (cf. 4030 - Nondiscrimination in Employment)
- (cf. 4032 - Reasonable Accommodation)
- (cf. 4033 - Lactation Accommodation)
- (cf. 4119.11/4219.11/4319.11 - Sexual Harassment)
- (cf. 4161.8/4261.8/4361.8 - Family Care and Medical Leave)
- (cf. 5131.2 - Bullying)
- (cf. 5145.3 - Nondiscrimination/Harassment)
- (cf. 5145.7 - Sexual Harassment)
- (cf. 5146 - Married/Pregnant/Parenting Students)
- (cf. 6145 - Extracurricular and Cocurricular Activities)
- (cf. 6145.2 - Athletic Competition)
- (cf. 6164.4 - Identification and Evaluation of Individuals for Special Education)
- (cf. 6164.6 - Identification and Education Under Section 504)
- (cf. 6178 - Career Technical Education)
- (cf. 6200 - Adult Education)

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

(cf. 3540 - Transportation)

(cf. 3553 - Free and Reduced Price Meals)

(cf. 5145.13 - Response to Immigration Enforcement)

Series 0000 – Philosophy, Goals, Objectives and Comprehensive Plans ~~BP 0410~~

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

Annually, the Superintendent or designee shall review county programs and activities to ensure the removal of any derogatory or discriminatory name, image, practice, or other barrier that may unlawfully prevent an individual or group in any of the protected categories stated above from accessing county programs and activities. He/she shall take prompt, reasonable actions to remove any identified barrier. The Superintendent or designee shall report his/her findings and recommendations to the Board after each review.

(cf. 1330 - Use of Facilities)

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

(cf. 1312.3 - Uniform Complaint Procedures)

Pursuant to 34 CFR 104.8 and 34 CFR 106.9, the Superintendent or designee shall notify students, parents/guardians, employees, employee organizations, applicants for admission and employment, and sources of referral for applicants about the county's policy on nondiscrimination and related complaint procedures. Such notification shall be included in each announcement, bulletin, catalog, handbook, application form, or other materials distributed to these groups and, as applicable, to the public. As appropriate, such notification shall be posted at the county schools office and other prominent locations and shall be posted on the County's web site and, when available, county-supported social media.

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

(cf. 5145.6 - Parental Notifications)

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

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

Series 0000 – Philosophy, Goals, Objectives and Comprehensive Plans ~~BP 0410~~

Access for Individuals with Disabilities

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

(cf. 6163.2 - Animals at School)

The Superintendent or designee shall ensure that the County provides appropriate auxiliary aids and services when necessary to afford individuals with disabilities equal opportunity to participate in or enjoy the benefits of a service, program, or activity. These aids and services may include, but are not limited to, qualified interpreters or readers, assistive listening devices, assistive technologies or other modifications to increase accessibility to district and school web sites, note takers, written materials, taped text, and Braille or large print materials. Individuals with disabilities shall notify the Superintendent or principal if they have a disability that requires special assistance or services. Reasonable notification should be given prior to a school-sponsored function, program, or meeting.

(cf. 6020 - Parent Involvement)

(cf. 9320 - Meetings and Notices)

(cf. 9322 - Agenda/Meeting Materials)

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

Human Resources Director
Sutter County Superintendent of Schools
970 Klamath Lane, Yuba City, CA 95993
(530) 822-2900

Legal References:

EDUCATION CODE

200-262.4 Prohibition of discrimination

48985 Notices to parents in language other than English

51007 Legislative intent: state policy

GOVERNMENT CODE

11000 Definitions
11135 Nondiscrimination in programs or activities funded by state
11138 Rules and regulations
12900-12996 Fair Employment and Housing Act
54953.2 Brown Act compliance with Americans with Disabilities Act

PENAL CODE

422.55 Definition of hate crime
422.6 Interference with constitutional right or privilege

CODE OF REGULATIONS, TITLE 5

4600-4687 Uniform complaint procedures
4900-4965 Nondiscrimination in elementary and secondary education programs

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UNITED STATES CODE, TITLE 20

1400-1482 Individuals with Disabilities in Education Act
1681-1688 Discrimination based on sex or blindness, Title IX
2301-2415 Carl D. Perkins Vocational and Applied Technology Act
6311 State plans
6312 Local education agency plans

UNITED STATES CODE, TITLE 29

794 Section 504 of the Rehabilitation Act of 1973

UNITED STATES CODE, TITLE 42

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

CODE OF FEDERAL REGULATIONS, TITLE 28

35.101-35.190 Americans with Disabilities Act
36.303 Auxiliary aids and services

CODE OF FEDERAL REGULATIONS, TITLE 34

100.1-100.13 Nondiscrimination in federal programs, effectuating Title VI
104.1-104.39 Section 504 of the Rehabilitation Act of 1973
106.1-106.61 Discrimination on the basis of sex, effectuating Title IX, especially:
106.9 Dissemination of policy

Management Resources:

CSBA PUBLICATIONS

Updated Legal Guidance: Protecting Transgender and Gender Nonconforming Students
Against Sex Discrimination, July 2016

Providing a Safe, Nondiscriminatory School Environment for Transgender and Gender-Nonconforming Students, Policy Brief, February 2014
Safe Schools: Strategies for Governing Boards to Ensure Student Success, 2011

*CALIFORNIA DEPARTMENT OF FAIR EMPLOYMENT AND HOUSING
PUBLICATIONS*

California Law Prohibits Workplace Discrimination and Harassment

Series 0000 – Philosophy, Goals, Objectives and Comprehensive Plans BP 0410

U.S. DEPARTMENT OF EDUCATION, OFFICE FOR CIVIL RIGHTS PUBLICATIONS
Examples of Policies and Emerging Practices for Supporting Transgender Students,
May 2016

Dear Colleague Letter: Title IX Coordinators, April 2015

Dear Colleague Letter: Harassment and Bullying, October 2010

Dear Colleague Letter: Electronic Book Readers, June 29, 2010

Notice of Non-Discrimination, January 1999

Protecting Students from Harassment and Hate Crime, January 1999

Nondiscrimination in Employment Practices in Education, August 1991

U.S. DEPARTMENT OF JUSTICE PUBLICATIONS

2010 ADA Standards for Accessible Design, September 2010

Accessibility of State and Local Government Websites to People with Disabilities, June 2003

WORLD WIDE WEB CONSORTIUM PUBLICATIONS

Web Content Accessibility Guidelines, December 2008

WEB SITES

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

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

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

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

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

U.S. Department of Education, Office for Civil Rights:

<http://www.ed.gov/about/offices/list/ocr>

U.S. Department of Justice, Civil Rights Division, Americans with Disabilities Act:

<http://www.ada.gov>

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

World Wide Web Consortium, Web Accessibility Initiative: <http://www.w3.org/wai>

BOARD AGENDA ITEM: First Reading – Board Policy and AR

BOARD MEETING DATE: October 10, 2018

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

Action

Christine McCormick

Reports/Presentation

SUBMITTED BY:

Information

Christine McCormick

Public Hearing

PRESENTING TO BOARD:

Other (specify)

Christine McCormick

BACKGROUND AND SUMMARY INFORMATION:

The following policies are being presented for a second reading to the Board.

- 3512 AR - Equipment
- 3230 BP & B/AR – Federal Grant Funds

Policies and Regulations Manual
Sutter County Board of Education

Series 3000 – Business and Noninstructional Operations

EQUIPMENT

Equipment shall be used primarily for educational purposes and/or to conduct school business. The Superintendent or designee shall ensure that all employees, students, and other users understand the appropriate use of equipment and that any misuse may be cause for disciplinary action or loss of user privilege.

(cf. 0440 - District Technology Plan)
(cf. 3515.4 - Recovery for Property Loss or Damage)
(cf. 3540 - Transportation)
(cf. 3551 - Food Service Operations/Cafeteria Fund)
(cf. 4040 - Employee Use of Technology)
(cf. 4118 - Dismissal/Suspension/Disciplinary Action)
(cf. 4218 - Dismissal/Suspension/Disciplinary Action)
(cf. 5142 - Safety)
(cf. 5144 - Discipline)
(cf. 6000 - Concepts and Roles)
(cf. 6163.4 - Student Use of Technology)
(cf. 6171 - Title I Programs)

School-connected organizations may be granted reasonable use of the equipment for school-related matters as long as it does not interfere with the use by students or employees or otherwise disrupt school operations.

(cf. 1230 - School-Connected Organizations)
(cf. 1330 - Use of School Facilities)

The Superintendent or designee shall approve the transfer of any equipment from one work site to another and the removal of any equipment for off-site use. When any equipment is taken off site, the borrower is responsible for its safe return and shall be fully liable for any loss or damage.

Employees transferred to another work site shall take with them only those personal items that have been purchased with their own funds unless otherwise authorized by the Superintendent or designee or applicable Board policy.

The Superintendent or designee shall maintain an inventory of all equipment currently valued in excess of \$500. (Education Code 35168; 5 CCR 3946)

(cf. 3440 - Inventories)

When equipment is unusable or is no longer needed, it may be sold, donated, or disposed of in accordance with Education Code 17540-17555 or 2 CFR 200.313, as applicable.

Policies and Regulations Manual
Sutter County Board of Education

Series 3000 – Business and Noninstructional Operations

(cf. 3270 - Sale and Disposal of Books, Equipment and Supplies)

Equipment Acquired with Federal Funds

The Superintendent or designee shall obtain prior written approval from the California Department of Education or other awarding agency before purchasing equipment with federal funds. (2 CFR 200.48, 200.313, 200.439)

(cf. 3230 - Federal Grant Funds)

(cf. 3300 - Expenditures and Purchases)

All equipment purchased for federal programs funded through the consolidated application pursuant to Education Code 64000-64001 shall be labeled with the name of the project, identification number, and name of the county office. (2 CFR 200.313; 5 CCR 3946)

For any equipment acquired in whole or in part with federal funds, the Superintendent or designee shall develop adequate maintenance procedures to keep the property in good condition. He/she shall also develop adequate safeguards to prevent loss, damage, or theft of the property and shall investigate any loss, damage, or theft. (2 CFR 200.313) The purchases will adhere to procurement methods as outlined in CFR 200.320.

(cf. 3530 - Risk Management/Insurance)

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

Equipment purchased for use in a federal program shall be used in that program as long as needed, whether or not the program continues to be supported by federal funds. The equipment may be used in other activities currently or previously supported by a federal agency when such use does not interfere with the work on the project or program for which it was originally acquired or when use of the equipment is no longer needed for the original program. (2 CFR 200.313)

Legal Reference:

EDUCATION CODE

17540-17542 Sale or lease of personal property by one district to another

17545-17555 Sale of personal property

17605 Delegation of authority to purchase supplies and equipment

35160 Authority of governing boards

35168 Inventory of equipment

64000-64001 Consolidated application process

CODE OF REGULATIONS, TITLE 5

3946 Control, safeguards, disposal of equipment purchased with state and federal

Policies and Regulations Manual
Sutter County Board of Education

Series 3000 – Business and Noninstructional Operations

consolidated application funds
4424 Comparability of services
16023 Class 1 - Permanent records
UNITED STATES CODE, TITLE 20
6321 Fiscal requirements
CODE OF FEDERAL REGULATIONS, TITLE 2
200.0-200.521 Federal uniform grant guidance

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS
California School Accounting Manual

WEB SITES

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

Office of Management and Budget: <https://www.whitehouse.gov/omb>

Series 3000 – Federal Grant Funds

Business and Noninstructional Operations

The Sutter County Board of Education recognizes the county schools office responsibility to maintain fiscal integrity and transparency in the use of all funds awarded through federal grants. The county schools office shall comply with all requirements detailed in any grant agreement with an awarding agency and with the federal Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards specified in 2 CFR 200.0-200.521 and any stricter state laws and county schools office policy.

Any goods or services purchased with federal funds shall be reasonable in cost and necessary for the proper and efficient performance or administration of the program.

The Superintendent or designee shall ensure that the county's financial management systems and procedures provide for the following: (2 CFR 200.302)

1. Identification in county schools office accounts of each federal award received and expended and the federal program under which it was received

(cf. 3100 - Budget)

2. Accurate, current, and complete disclosure of the financial and performance results of each federal award or program in accordance with the reporting requirements of 2 CFR 200.327 and 200.328

(cf. 3460 - Financial Reports and Accountability)

3. Records and supporting documentation that adequately identify the source and application of funds for federally funded activities, including information pertaining to federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income, and interest

(cf. 1340 - Access to County Records)

(cf. 3580 - County Records)

4. Effective controls and accountability for all funds, property, and other assets and assurance that all assets are used solely for authorized purposes

5. Comparison of actual expenditures with budgeted amounts for each federal award

6. Written procedures to implement provisions governing payments as specified in 2 CFR 200.305

7. Written procedures for determining the allowability of costs in accordance with 2 CFR 200.400-200.475 and the terms and conditions of the federal grant award

(cf. 3400 - Management of County Assets/Accounts)

Series 3000 – Federal Grant Funds

The Superintendent or designee shall develop and implement appropriate internal control processes to reasonably assure that transactions are properly executed, recorded, and accounted for so that the county schools office can prepare reliable financial statements and federal reports, maintain accountability over assets, and demonstrate compliance with federal laws, regulations, and conditions of the federal award. (2 CFR 200.61, 200.62, 200.303)

Equipment purchased with federal funds shall be properly inventoried and adequately maintained to safeguard against loss, damage, or theft of the property.

(cf. 3270 - Sale and Disposal of Books, Equipment and Supplies)

(cf. 3440 - Inventories)

(cf. 3512 - Equipment)

All staff involved in the administration or implementation of programs and activities supported by federal funds shall receive information and training on the allowable use of federal funds, purchasing procedures, and reporting processes commensurate with their duties.

(cf. 4131 - Staff Development)

(cf. 4231 - Staff Development)

(cf. 4331 - Staff Development)

The county schools office shall submit performance reports to the awarding agency in accordance with the schedule and indicators required for that federal grant by law and the awarding agency. As required, such reports may include a comparison of actual accomplishments to the objectives of the federal award, the relationship between financial data and performance accomplishments, the reasons that established goals were not met if applicable, cost information to demonstrate cost effective practices, analysis and explanation of any cost overruns or high unit costs, and other relevant information. The final performance report shall be submitted within 90 days after the ending date of the grant. (2 CFR 200.301, 200.328)

(cf. 0500 - Accountability)

(cf. 6190 - Evaluation of the Instructional Program)

Legal Reference:

EDUCATION CODE

42122-42129 Budget requirements

CODE OF FEDERAL REGULATIONS, TITLE 2

180.220 Amount of contract subject to suspension and debarment rules

200.0-200.521 Federal uniform grant guidance, especially:

200.1-200.99 Definitions

200.100-200.113 General provisions

Policy Approved:

Sutter County Board of Education

Series 3000 – Federal Grant Funds

200.317-200.326 Procurement standards
200.327-200.329 Monitoring and reporting
200.333-200.337 Record retention
200.400-200.475 Cost principles
200.500-200.521 Audit requirements
CODE OF FEDERAL REGULATIONS, TITLE 34
76.730-76.731 Records related to federal grant programs
CODE OF FEDERAL REGULATIONS, TITLE 48
2.101 Federal acquisition regulation; definitions

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS
California Department of Education Audit Guide
California School Accounting Manual
EDUCATION AUDIT APPEALS PANEL PUBLICATIONS
Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting
U.S. DEPARTMENT OF EDUCATION PUBLICATIONS
Questions and Answers Regarding 2 CFR Part 200, March 17, 2016
WEB SITES
California Department of Education: <http://www.cde.ca.gov>
Education Audit Appeals Panel: <http://www.eaap.ca.gov>
Office of Management and Budget, Uniform Guidance:
https://www.whitehouse.gov/omb/grants_docs
State Controller's Office: <http://www.sco.ca.gov>
System for Award Management (SAM): www.sam.gov/portal/SAM/##11
U.S. Department of Education: <http://www.ed.gov>
U.S. Government Accountability Office: <http://www.gao.gov>

Series 3000 – Federal Grant Funds

Business and Noninstructional Operations

To ensure the lawful expenditure of any federal formula or discretionary grant funds awarded to the county schools office, the Superintendent or designee shall comply with the requirements of the Office of Management and Budget's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (the "Uniform Guidance"), as contained in 2 CFR 200.0-200.521 and Appendices I-XII.

Allowable Costs

Prior to obligating or spending any federal grant funds, the Superintendent or designee shall determine whether a proposed purchase is an allowable expenditure in accordance with 2 CFR 200.400-200.475 and the terms and conditions of the award. He/she shall also determine whether the expense is a direct or indirect cost as defined in 2 CFR 200.413 and 200.414 and, if the purchase will benefit other programs not included in the grant award, the appropriate share to be allocated to the federal grant.

(cf. 3350 - Travel Expenses)

The Superintendent or designee shall review and approve all transactions involving federal grant funds and shall ensure the proper coding of expenditures consistent with the California School Accounting Manual.

(cf. 3300 - Expenditures and Purchases)

(cf. 3314 - Payment for Goods and Services)

Period of Performance

All obligations of federal funds shall occur on or between the beginning and ending dates of the grant project and shall be paid no later than 90 days after the end of the funding period, unless specifically authorized by the grant award to be carried over beyond the initial term of the grant. (2 CFR 200.77, 200.308, 200.309, 200.343)

Procurement

When procuring goods and services with a federal grant, the Superintendent or designee shall comply with the standards contained in 2 CFR 200.317-200.326 and Appendix II of Part 200, or with any applicable state law or county office procurement policy that is more restrictive.

As appropriate to encourage greater economy and efficiency, the Superintendent or designee shall avoid acquisition of unnecessary or duplicative items, give consideration to consolidating or breaking out procurements, analyze lease versus purchase alternatives, consider entering into an interagency agreement for procurement of common or shared goods and services, and/or use federal excess or surplus property. (2 CFR 200.318)

Series 3000 – Federal Grant Funds

The procurement of goods or services with federal funds shall be conducted in a manner that provides full and open competition in accordance with state laws and county schools office regulations and the following requirements:

1. Any purchase of supplies or services that does not exceed the "micro-purchase" threshold specified in 48 CFR 2.101 may be awarded without soliciting competitive quotes, provided that the county schools office considers the price to be reasonable and maintains written evidence of this reasonableness in the record of all micro-purchases. (2 CFR 200.67, 200.320)

2. For any purchase that exceeds the micro-purchase threshold but is less than the bid limit required by Public Contract Code 20111, the Superintendent or designee shall utilize "small-purchase" procedures that include obtaining price or rate quotes from an adequate number of qualified sources. (2 CFR 200.320)

3. Contracts for goods or services over the bids limits required by Public Contract Code 20111 shall be awarded pursuant to California law and B/AR 3311 - Bids, unless exempt from bidding under the law.

(cf. 3311 - Bids)

4. If a purchase is exempt from bidding and the county schools office solicitation is by a request for proposals, the award may be made by either a fixed-price or cost-reimbursement type contract awarded to the entity whose proposal is most advantageous to the program, with price and other factors considered. (2 CFR 200.320)

(cf. 3312 - Contracts)

5. Procurement by noncompetitive proposals (sole sourcing) may be used only when the item is available exclusively from a single source, the need or emergency will not permit a delay resulting from competitive solicitation, the awarding agency expressly authorizes sole sourcing in response to the county schools office request, and/or competition is determined inadequate after solicitation of a number of sources. (2 CFR 200.320)

6. Time and materials type contracts may be used only after a determination that no other contract is suitable and if the contract includes a ceiling price that the contractor exceeds at its own risk. Time and materials type contract means a contract for which the cost is the sum of the actual cost of materials and direct labor hours charged at fixed hourly rates that reflect wages, general administrative expenses, and profit. (200.328)

For any purchase of \$25,000 or more, the Superintendent or designee shall verify that any vendor which is used to procure goods or services is not excluded or disqualified by the federal government. (2 CFR 180.220, 200.213)

All solicitations shall incorporate a clear and accurate description of the technical

Series 3000 – Federal Grant Funds

requirements for the material, product, or service to be procured. Such description shall not, in competitive procurements, contain features which unduly restrict competition. The description shall avoid detailed product specifications to the extent possible, but may include a statement of the qualitative nature of the material, product, or service to be procured and, when necessary, shall set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. When it is impractical or not economical to make a clear and accurate description of the technical requirements, a brand name or equivalent description may be used to define the performance or other salient requirements of procurement, clearly stating the specific features of the named brand which must be met by offers. In addition, every solicitation shall identify all requirements which the offer must fulfill and any other factors to be used in evaluating bids or proposals. (2 CFR 200.319)

The Superintendent or designee shall maintain sufficient records to document the procurement, including, but not limited to, the rationale for the method of procurement, selection of the contract type, contractor selection or rejection, and the basis for the contract price. (2 CFR 200.318)

The Superintendent or designee shall ensure that all contracts for purchases using federal grant funds contain the applicable contract provisions described in Appendix II to Part 200 - Contract Provisions for Non-Federal Entity Contracts Under Federal Awards. (2 CFR 200.326)

Capital Expenditures

The Superintendent or designee shall obtain prior written approval from the awarding agency before using federal funds to make capital expenditures, including the acquisition of land, facilities, equipment, and intellectual property and expenditures to make additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations, or alterations to capital assets that materially increase their value or useful life. (2 CFR 200.12, 200.13, 200.20, 200.33, 200.48, 200.58, 200.89, 200.313, 200.439)

Conflict of Interest

No Governing Board member, county schools office employee, or county schools office representative shall participate in the selection, award, or administration of a contract supported by federal funds if he/she has a real or apparent conflict of interest, such as when he/she or a member of his/her immediate family, his/her partner, or an organization which employs or is about to employ any of them has a financial interest in or a tangible personal benefit from a firm considered for a contract. Such persons are prohibited from soliciting or accepting gratuities, favors, or anything of monetary value from contractors or subcontractors unless the gift is an unsolicited item of nominal value. (2 CFR 200.318)

Employees engaged in the selection, award, and administration of contracts shall also comply with BB 9270 - Conflict of Interest.

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(cf. 9270 - Conflict of Interest)

Cash Management

The Superintendent or designee shall ensure the county schools office compliance with 2 CFR 200.305 pertaining to payments and cash management, including compliance with applicable methods and procedures that minimize the time elapsing between the transfer of funds to the county schools office and the county schools office disbursement of funds. (2 CFR 200.305)

When authorized by law, the county schools office may receive advance payments of federal grant funds, limited to the minimum amounts needed and timed in accordance with the actual immediate cash requirements of the county schools office for carrying out the purpose of the program or project. Except under specified conditions, the county schools office shall maintain the advance payments in an interest-bearing account. The county schools office shall remit interest earned on the advanced payment to the awarding agency on an annual basis, but may retain interest amounts specified in 2 CFR 200.305 for administrative expenses. (2 CFR 200.305)

When required by the awarding agency, the county schools office instead submit a request for reimbursement of actual expenses incurred. The county schools office may also request reimbursement as an alternative to receiving advance payments. (2 CFR 200.305)

The Superintendent or designee shall maintain source documentation supporting the expenditure of federal funds, such as invoices, time sheets, payroll stubs, or other appropriate documentation.

Personnel

All county schools office employees who are paid in full or in part with federal funds, including employees whose salary is paid with state or local funds but is used to meet a required match or in-kind contribution to a federal program, shall document the amount of time they spend on grant activities. (2 CFR 200.430)

Records

Except as otherwise provided in 2 CFR 200.333, or where state law or county schools office policy requires a longer retention period, financial records, supporting documents, statistical records, and all other county schools office records related to a federal award shall be retained for a period of three years from the date of submission of the final expenditure report or, for a federal award that is renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report. (2 CFR 200.333)

(cf. 1340 - Access to Records)

Series 3000 – Federal Grant Funds

(cf. 3580 - County Records)

Audits

Whenever the county schools office expends \$750,000 or more in federal grant funds during a fiscal year, it shall arrange for either a single audit or a program-specific audit in accordance with 2 CFR 200.507 or 200.514. (2 CFR 200.501)

The Superintendent or designee shall ensure that the audit meets the requirements specified in 2 CFR 200.500-200.521.

Specified records pertaining to the audit of federal funds expended by the county schools office shall be transmitted to the clearinghouse designated by the federal Office of Management and Budget and shall be made available for public inspection. Such records shall be transmitted within 30 days after receipt of the auditor's report or within nine months after the end of the audit period, whichever is sooner, unless a longer period is agreed to in advance by the federal agency or a different period is specified in a program-specific audit guide. (2 CFR 200.512)

In the event that the audit identifies any deficiency, the Superintendent or designee shall promptly act to either correct the identified deficiency, produce recommended improvements, or demonstrate that the audit finding is invalid or does not warrant action. (2 CFR 200.26, 200.508, 200.511)