

**AGENDA for the Joint Meeting of the
Sierra County Board of Education
and the
Sierra-Plumas Joint Unified School District Governing Board**

March 19, 2025

5:00pm CLOSED Session

6:00pm Regular Session

Meeting Location:

Loyalton: Sierra County Office of Education, Room 4, 109 Beckwith Rd, Loyalton CA 96118

Zoom for the public:

Link: <https://us02web.zoom.us/j/85903143998>

Phone dial-in: 669-900-9128 (Press *6 to unmute)

Webinar ID: 859 0314 3998

Board Members:

Area 1: Patty Hall – phall@spjUSD.org

Area 2: Rhynie Hollitz (*Vice President*) – rhollitz@spjUSD.org

Teleconference Location: 1894 Riosa Rd, Lincoln CA 95648

Area 3: John Martinetti (*Clerk*) – jmartinetti@spjUSD.org

Area 4: Kelly Champion (*President*) – kchampion@spjUSD.org

Area 5: Richard Jaquez – rjaquez@spjUSD.org

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

Any student or parent/guardian who wishes to have directory information or personal information, as defined in Education Code 49061 and/or 49073.2, be excluded from the minutes should contact the Superintendent(s) or designee in writing.

Public inspection of agenda documents that are distributed to the Board less than 72 hours before the meeting, will be made available at Sierra County Office of Education, Room 3, 109 Beckwith Road, Loyalton, CA, 96118, and posted with the online agenda at <http://www.sierracountyschools.org> (Government Code 54957.5).

A. CALL TO ORDER

Please be advised that this meeting will be recorded.

B. ROLL CALL

C. APPROVAL OF AGENDA

D. PUBLIC COMMENT FOR CLOSED SESSION

At this time, the meeting opens for any public comments regarding the Closed Session item(s).

E. CLOSED SESSION

The Board will move into Closed Session to discuss the following item(s):

1. Government Code 54956.9

CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION

Significant exposure to litigation pursuant to Government Code 54956.9(d)(2) or (3)

Number of potential cases: one (1)

2. Government Code 54957.6

CONFERENCE WITH LABOR NEGOTIATORS

Agency Negotiator(s) for the Board: James Berardi, County Superintendent
Sean Snider, District Superintendent

Employee Organizations:

Unrepresented Employees: District Superintendent
Sierra-Plumas Teachers' Association
Classified Employees
Confidential Employees
Administrative Employees

F. RETURN TO OPEN SESSION and ADJOURN FOR BREAK

G. 6:00PM – RECONVENE

H. FLAG SALUTE

I. REPORT OUT FROM CLOSED SESSION

J. INFORMATION ITEMS

1. Superintendent Reports

COUNTY—SCOE

- a. CYBHI Grant for all counties in California
- b. Education Leadership Summit
- c. SCOE Personnel Items:
 - 1. Assignment of Staci Griffus, Attendance Clerk, Districtwide, .67 FTE (4 hours/day), effective February 24, 2025
 - 2. Assignment of Rodney Lacey, Maintenance/Custodian, Adult Education, .30 FTE (12 hours/week), effective March 12, 2025

DISTRICT—SPJUSD

- d. Update on District Superintendent goals for 2024-2025**
 - e. Facilities update
 - f. Middle School update
 - g. Transportation update
2. Business Report
- a. Letter from the California Department of Education concurring with the positive certification for the 2024-2025 First Interim Reports for SCOE and SPJUSD**
 - b. Monthly Chronic Absenteeism Rates**
 - c. Sixth Month SPJUSD Enrollments for the 2024-2025 School Year**
3. Board Meeting Spotlight on Schools: Loyalton High School/Sierra Pass
4. SPTA Report
5. Committee/Board Member Reports
6. Public Comment – This is an opportunity for members of the public to directly address the governing board on any item of interest that is within the subject matter jurisdiction of the governing board. Three (3) minutes may be allotted to each speaker and a maximum of twenty (20) minutes to each subject matter.

K. CONSENT CALENDAR

1. Approval of minutes for the joint Special Meeting held February 11, 2025**
2. Approval of minutes for the joint Regular Meeting held February 11, 2025**
3. Approval of minutes for the joint Special Meeting held March 04, 2025**
4. Approval of Board Report-Checks Dated 02/01/2025 through 02/28/2025
 - a. SCOE**
 - b. SPJUSD**
5. Approval to surplus SCOE and SPJUSD E-Waste**
6. Approval of the following SPJUSD personnel items:
 - a. Authorization to fill Instructional Aide, Loyalton High School, .67 FTE (4 hours/day)
 - b. Resignation for Stephanie Shelby, Instructional Support and Intervention Teacher, 1.0 FTE, effective June 06, 2025
 - c. Authorization to fill Instructional Support and Intervention Teacher, 1.0 FTE

L. ACTION ITEMS

1. New Business

COUNTY & DISTRICT—SCOE & SPJUSD

- a. Acceptance of 2023-2024 Audit Reports
 1. SCOE*
 2. SPJUSD*
- b. Adoption of the 2024-2025 Second Interim Actuals and Criteria and Standards Reports as of January 31, 2025
 1. SCOE**
 2. SPJUSD**
- c. Approval of the 2025-2026 Transportation Plans
 1. SCOE**
 2. SPJUSD**

PUBLIC HEARING—Collective Bargaining Agreements Public Disclosure

- d. Public Hearing to receive public comment regarding the Tentative Agreements in item f for County and District Employees, per AB 1200 and Government Code 3547.5**
- e. Approval of the Tentative Agreements for 2024-2025 and 2025-2026 Negotiations for County and District Employees:
 1. Sierra-Plumas Teachers' Association**
 2. Administrative Employees**
 3. Classified Employees**
 4. Confidential Employees**
- f. Approval of Board Governance Norms**

DISTRICT—SPJUSD

- g. Approval of the 2025-2026 School Calendar**
- h. Sierra-Plumas Joint Unified School District Ethnic Studies Course Outline, first reading**
- i. Adoption of Resolution 25-005D, Authorize Transfer of Funds to Special Fund 40**
- j. Adoption of Resolution 25-007D, Designation of Certain General Funds as Committed Fund Balance**
- k. Review and award a bid for the 2014 Eldo Amerivan**

BOARD POLICIES AND BYLAWS

Board Bylaw 9310: "The Superintendent or designee shall develop and present a first reading at a public Board meeting and action may be taken on the proposed policy. The Board may require additional readings if necessary."


Batch from February 11th – Second Reading


- l. 5113.1—Chronic Absence and Truancy^^
- m. 5148.2—Before/After School Programs^^
- n. 6158—Independent Study^^
- o. 6170.1—Transitional Kindergarten^^
- p. 6174—Education for English Learners^^
- q. 9240—Board Training^^
- r. 9270—Conflict of Interest
 - 1. Bylaw^^
 - 2. Exhibit^^

M. ADVANCED PLANNING

- 1. The next Regular Joint Board Meeting will be held on April 08, 2025, at Downieville School, 130 School St, Downieville CA 95936 at 6:00pm. If needed, Closed Session may be held before the Regular session beginning at 5:00pm. Zoom videoconferencing will be available for the public.
- 2. Suggested Agenda Items

N. ADJOURN



James Berardi,
County Superintendent

Sean Snider,
District Superintendent

** enclosed

* handout

^^ prior meeting handout

James Berardi, County Superintendent – jberardi@spjUSD.org

Sean Snider, District Superintendent – ssnider@spjUSD.org

Kristie Jacobsen, Executive Assistant to the Superintendents – [kjacobson@spjUSD.org](mailto:kjacobsen@spjUSD.org)

Randy Jones, Director of Business Services/CBO – rjones@spjUSD.org

Office: 530-993-1660 x0

Email schoolinfo@spjUSD.org to be added to the agenda email list.

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

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

Sean Snider
Superintendent

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

Progress Report on Superintendent's Goals for 2024-2025 Sean Snider Presented to the Board of Trustees March 19, 2025

*Updates on goals will be provided in October, January, March, and May in order to establish two-way feedback on the progress of each.

1. Provide instructional leadership and support for increased student academic achievement.
 - a. Be visible and present on school campuses and in classrooms no less than 3 times monthly.
 1. [I have been present on school campuses and in classrooms no less than 3 times monthly.](#)
 - b. Coordinate no less than 3 professional development opportunities for staff by June 1, 2025.
 1. K-12 Literacy
 1. [Literacy series kicked off on September 25, 2024.](#)
 2. Introduction to the Revised Mathematics Framework
 1. [This was scheduled to kick off in late April and May. After further consideration and due to our busy end-of-year schedules, we have decided to push this to next year.](#)
 3. Series of Online Professional Development Modules for Classified Staff and Substitutes
 1. [Classified professional development opportunity kicked off on February 19, 2025.](#)
2. Maintain positive working relationships with school staff, community agencies, and the school community as a whole.
 - a. Attend no less than 2 Board of Supervisors' meetings by June 30, 2025.
 1. [September 17, 2024](#)
 2. [January 21, 2025](#)
 - b. Attend no less than 2 Loyalton City Council meetings by June 30, 2025.
 1. [January 21, 2025](#)
 - c. Attend no less than 5 community events / fundraisers by June 1, 2025.
 1. [Cattlemen's Association Dinner September 14, 2024](#)
 2. [Downieville Brewfest September 21, 2024](#)
 3. [Tech-Wise Family Night October 3, 2024](#)
 4. [Swinging for the Schools Golf Tournament October 5, 2024](#)
3. Make progress on the facilities needs of the district.
 - a. Provide a list of facility priorities for each school site for the 2024-2025 school year at the September 10, 2024 Board meeting.
 1. [List of facilities priorities for the 2024-25 school presented at the September 10, 2024 board meeting.](#)
 2. [Facilities Needs Assessment and Facilities Master Plan process kicked off on March 3, 2025](#)
 - b. Report on the progress of this year's facilities improvement projects no less than 3 times during the 2024-25 school year.
 1. [Progress reports provided on September 10, 2024, October 8, 2024, November 12, 2024, December 17, 2024, January 14, 2025, February 11, 2025, and March 19, 2025.](#)
 2. [Downieville Roof project underway and scheduled for completion by mid-March, weather permitting.](#)

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

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

Sean Snider
Superintendent

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

4. Continue to reduce deficit spending, with the goal of presenting a balanced budget for the 2025-2026 school year.
 1. [Budget cleanup and restated balances at First Interim provided a more accurate picture of our current status.](#)
 2. [First and Second Interim Budget Revisions and Multi Year Projections show we are on track toward this goal.](#)
5. Provide mentoring and support for new Director of Student Improvement and 2 new principals.
 - a. Daily check-ins
 1. [These happen nearly every day](#)
 - b. Weekly Principals' meetings
 1. [Weekly meetings happening](#)
 - c. Monthly individualized coaching meetings
 1. [Monthly coaching meetings began in September](#)
 - d. Ongoing support as needed
 1. [Individual support provided as needed](#)



**CALIFORNIA DEPARTMENT
OF EDUCATION**

TONY THURMOND
STATE SUPERINTENDENT OF
PUBLIC INSTRUCTION

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

February 21, 2025

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

Sean Snider, Superintendent
Sierra Plumas Unified School District
P.O. Box 955
Loyalton, CA 96118

Dear Superintendent Berardi and Superintendent Snider:

Subject: 2024–25 First Interim Reports

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

The CDE notes that the 2024–25 negotiations with the certificated and classified bargaining units were not settled at the end of the first interim period. To the extent that collective bargaining agreements result in additional ongoing costs, the CDE advises you that such increased costs should be supported by additional ongoing revenues or ongoing reduction of expenditures. Further, the Criteria and Standards specify that upon settlement, the county office of education must provide the CDE with an analysis of the cost of the settlement and its impact on the operating budget. The public disclosure documents prepared in compliance with *Government Code* Section 3547.5 can be used to satisfy this requirement.

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

James Berardi, SCOE Superintendent
Sean Snider SPUSD Superintendent
February 21, 2025
Page 2

certification and an itemization of the budget revisions needed to implement the agreement.

The CDE appreciates the submission of your First Interim Reports and awaits your Second Interim Reports, which must be submitted to our office no later than March 17, 2025. If you have any questions or concerns, please contact our office by phone at 916-322-1770 or email at SACSINFO@cde.ca.gov.

Sincerely,

John Miles

John Miles, Administrator
Fiscal Oversight and Support Office

JM:ht
2025-0203a-46

cc: Randy Jones, Business Manager

Chronic Absenteeism Rates as of March 11, 2025

Chronic absenteeism refers to the number (or percentage) of students in grades **TK through 8th grade** who have missed 10% or more of school days for **any reason**. At this point in the year, students who have missed **12 or more days** are considered chronically absent. By the end of the school year, this number increases to **18 days**.

2024-2025 School Year (This Year)

	January	February	March	April	May	June
Loyalton Elementary School	19%	15%	8%			
Downieville Elementary	9%	11%	16%			
Loyalton High School	13%	11%	6%			
Downieville High School	11%	20%	12%			
Sierra Pass	N/A	N/A	N/A			
District	17%	11.4%	8.40%			

2023-2024 School Year (Last Year)

	January	February	March	April	May	June
Loyalton Elementary School	13%	15%	15%			
Downieville Elementary	31%	23%	26%			
Loyalton High School	13%	17%	17%			
Downieville High School	11%	6%	6%			
Sierra Pass	N/A	N/A	N/A			
District	15%	16%	16%			

ENROLLMENT BY SCHOOL MONTH - 2024-2025

****As of 02/27/2025**

	Downieville Elementary	Loyalton Elementary	Downieville Jr High	Loyalton Jr High	Downieville Sr High	Loyalton Sr High	Sierra Pass Continuation	Long-Term ISP/SDC	TOTAL
Ending 2023-2024	27	193	10	41	12	114	6	included in site #	403
1st Day 2024-2025	27	200	10	47	9	121	3	included in site #	417

	Month									
September	1	26	203	10	47	9	122	3	included in site #	420
08/21/24-09/13/24										
October	2	26	203	10	47	9	118	5	included in site #	418
09/16/24-10/11/24										
November	3	24	198	9	47	9	117	6	included in site #	410
10/14/24-11/08/24										
December	4	23	198	9	47	9	119	5	included in site #	410
11/12/24-12/06/24										
January	5	23	199	9	47	9	118	5	included in site #	410
12/09/24-01/17/25										
February	6	22	202	8	46	10	117	6	included in site #	411
01/21/25-02/14/25										
March	7								included in site #	0
02/18/25-03/14/25										
April	8								included in site #	0
03/18/25-04/11/25										
May	9								included in site #	0
04/14/25-05/09/25										
June	10								included in site #	0
05/13/25-06/06/25										

2023-2024	SPJUSD	SCOE	Washoe
P1 ADA	358.58	0.74	13.34
P2 ADA	357.90	0.74	13.37
Annual	358.02	0.74	13.33

Long-Term ISP	
DES	0
LES	5
DHS	0
LHS	5

2022-2023	SPJUSD	SCOE	Washoe
P1 ADA	354.53	0.70	13.50
P2 ADA	351.20	0.70	12.97
Annual	352.11	0.70	13.46

**MINUTES for the Joint *SPECIAL* Meeting of the
Sierra County Board of Education
and the
Sierra-Plumas Joint Unified School District Governing Board**

February 11, 2025

3:30pm – Board Planning

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

Zoom videoconferencing was also available for the public.

A. CALL TO ORDER

President KELLY CHAMPION called the meeting to order at 3:32pm.

B. ROLL CALL

PRESENT: *Area 1: Patty Hall
Area 2: Rhynie Hollitz (Vice President)
Area 3: John Martinetti (Clerk)
Area 4: Kelly Champion (President)
Area 5: Richard Jaquez*

ABSENT: *None*

C. APPROVAL OF AGENDA

*HOLLITZ/HALL
5/0*

D. PUBLIC COMMENT

*Special Meeting Agenda Items only, please.
None*

E. DISCUSSION ITEMS

1. Board Self-Evaluation
2. New Board Member Orientation: “What Every New Board Member Needs to Know”
3. Governance Handbook
4. “What it Takes to Lead” article

F. ADVANCED PLANNING

1. Suggested agenda items for next Board Planning meeting
 - a. Board Goals
 - b. Strategic Plan
2. The next Regular Joint Board Meeting will be held on February 11, 2025, at Downieville School, 130 School St, Downieville CA 95936 at 6:00pm. If needed, Closed Session may be held before the Regular Session beginning at 5:00pm. Zoom videoconferencing will be available for the public.

G. ADJOURN

CHAMPION adjourned the meeting at 4:48pm.

James Berardi,
County Superintendent

Sean Snider,
District Superintendent

John Martinetti, Clerk

**MINUTES for the Joint Meeting of the
Sierra County Board of Education
and the
Sierra-Plumas Joint Unified School District Governing Board**

February 11, 2025

5:00pm CLOSED Session

6:00pm Regular Session

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

Zoom videoconferencing was also available for the public.

A. CALL TO ORDER

President KELLY CHAMPION called the meeting to order at 5:10pm.

B. ROLL CALL

PRESENT: *Area 1: Patty Hall
Area 2: Rhynie Hollitz (Vice President)
Area 3: John Martinetti (Clerk)
Area 4: Kelly Champion (President)
Area 5: Richard Jaquez*

ABSENT: *None*

C. APPROVAL OF AGENDA

*HALL/JAQUEZ
5/0*

D. PUBLIC COMMENT FOR CLOSED SESSION

*Katrina Bosworth—Please make SPTA a priority to finish up negotiations for the current year.
We are more than half way through the school year and SPTA has yet to see a counterproposal
back from the board.*

E. CLOSED SESSION

The Board moved into Closed Session at 5:12pm to discuss the following item(s):

1. Government Code 54956.9

CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION

Significant exposure to litigation pursuant to Government Code 54956.9(d)(2) or (3)

Number of potential cases: one (1)

2. Government Code 54957

PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE

3. Government Code 54957.6

CONFERENCE WITH LABOR NEGOTIATORS

Agency Negotiator(s) for the Board: James Berardi, County Superintendent
Sean Snider, District Superintendent

Employee Organizations:

Unrepresented Employees: District Superintendent
Sierra-Plumas Teachers' Association
Classified Employees
Confidential Employees
Administrative Employees

4. Government Code 54957
PUBLIC EMPLOYMENT PERFORMANCE EVALUATION
Title: District Superintendent

F. RETURN TO OPEN SESSION at 6:10pm and ADJOURN FOR BREAK

G. 6:15PM – RECONVENE

H. FLAG SALUTE

I. REPORT OUT FROM CLOSED SESSION

CHAMPION: The items were for discussion only, no action taken.

J. INFORMATION ITEMS

1. Superintendent Reports

COUNTY—SCOE

- a. Continued Advocacy

BERARDI: Continued advocacy work for small rural districts. I was in Monterey two weeks ago for the County Superintendent General Meeting and then the Superintendent Symposium. The State Superintendent, Tony Thurmond, who plans to run for Governor sat down with us one night and we had a great conversation about legislation ideas for small rural districts. I am also on the Superintendent Advisory Council through CSBA. We will be in Sacramento March 3-4 to meet with legislators, and I've been asked to go to Washington D.C. next year to represent all schools in California.

DISTRICT—SPJUSD

- b. Facilities update

1. Overview of the Facilities Master Plan Process and Application for State Funding

Joe Dixon—Dixon & Associates: Proposition 2, by way of AB 247, requires districts to have a facility master plan to access state funding. The plan is comprised of five components including enrollment projections, capacity analysis, educational specifications, finance and funding, and a needs assessment.

SNIDER: We will meet with Dixon tomorrow and get an idea on timeline. Then we will launch a committee to start getting input from staff and the board.

- c. Security Cameras

SNIDER: Downieville has no cameras set up currently and the systems in Loyalton are in need of upgrades. We are in the process of researching options to present a recommendation to the board for upgrades later this year.

- d. Transportation update

SNIDER: One new bus in the process of getting road-ready and the other bus is still about 3-4 weeks out for delivery. We have another driver close to being ready to drive.

2. Business Report

- a. Governor's January Budget Proposal
b. Monthly Chronic Absenteeism Rates
c. Fifth Month SPJUSD Enrollments for the 2024-2025 School Year
d. Most recent Inter-District Attendance Agreements approved

3. Board Meeting Spotlight on Schools: Downieville

Faith Edwards:

Highlighting the High School—Historical flower sale for Valentine’s Day. Dance coming up—first they’ve had in a while. We started a Ski Club with the generosity of Tahoe Palisades. Five Sundays of free skiing for the students. Elementary School—Second and Third grade will have parent student-led teacher conferences at the end of the month where the parents come in and the students teach them a lesson.

Siobhan Markee:

Band—Currently we have four students on saxophone, trumpet, drums and guitar. They are learning basic skills. They get individual lessons and practice time and then we come together at the end to try playing as a group. Guitarist is in a different book and learning different material. Building up our equipment slowly with help from Sierra Schools Foundation and the Arts Council.

James Berardi:

ELO-P started with about 14 students enrolled now. Eggs were just delivered today for trout in the classroom. There are EMT classes going on after hours a few days a week. We are looking forward to our roof getting done soon.

Robin Bolle:

Thank you to the Sierra Schools Foundation for the grant for the great light system and PA system. Also, thank you to other sponsors that are making the dance happen: the Kinneer, Floyd and Carr families, Butter Me Up, and Jada’s Restaurant. Thank you to the board and administrative staff for support towards meeting our WASC goals. A future goal our school would like to see added to WASC is an improvement to our cafeteria menu and experience with more home-cooked meals.

4. SPTA Report

Miranda Prakash and April Burns—Representatives: Read statements regarding no counterproposal from the board on negotiations of salary and benefits for the 2024-2025 school year.

Pat Doyle—Teacher: Commented on the history of negotiations during his years teaching in the district.

5. Committee/Board Member Reports

HOLLITZ: Next Budget Committee Meeting will be held tomorrow. One item will be looking at state funding versus current obligations. We will ask for that info to be shared with the rest of the board members after we meet.

CHAMPION: Trying to attend as many events as possible such as Site Council at LES and the Ethnic Studies meetings to stay involved and up to speed. Doing a lot of work with the Budget Committee and learning a lot there.

HALL: Thank you to the SPTA members for making the drive over here to the meeting to speak.

6. Public Comment

Comments regarding negotiations of salary and benefits for the 2024-2025 school year from the following:

Siobhan Markee—Teacher

Amy Mason—Parent/Former Teacher/Substitute

Jason Prakash—Teacher
Owen McIntosh—Music Teacher
Pamela Pasquetti—Grandparent
Rebekah Perez—Teacher

K. CONSENT CALENDAR

1. Approval of minutes for the Special Joint Meeting held January 14, 2025
2. Approval of minutes for the Regular Joint Meeting held January 14, 2025
3. Approval of Board Report-Checks Dated 01/01/2025 through 01/31/2025
 - a. SCOE
 - b. SPJUSD
4. Approval of the following SPJUSD personnel items:
 - a. Resignation for Hillary Lozano, Instructional Aide, Downieville School, .9 FTE (5.4 hours/day), effective June 06, 2025
 - b. Authorization to fill Instructional Aide, Downieville School, .9 FTE (5.4 hours/day)
 - c. Assignment of Jeremy Miller, 2024-2025 Track, Loyalton High School

HALL/HOLLITZ

5/0

L. ACTION ITEMS

1. Old Business
 - a. Approval of the Sierra-Plumas Classified Employees Association (S-PCEA) Tentative Agreement (Collective Bargaining Agreement updates)
SNIDER: Only change from the last review is on page 29. The years of service credit will go up to 15 years to match the SPTA Bargaining Agreement.

HOLLITZ/HALL

5/0

2. New Business

COUNTY & DISTRICT—SCOE & SPJUSD

- a. Approval of the Sierra-Plumas Classified Employees Association (S-PCEA) Tentative Agreement (Professional Development Stipends for 2024-2025 and 2025-2026)

HALL/HOLLITZ

5/0

- b. Mid-Year Monitoring Report for the 2024-2025 LCAP

HALL/JAQUEZ

5/0

COUNTY—SCOE

- c. Approval to surplus 2007 Honda, vin 5J6RE48327L018789

HALL/JAQUEZ

5/0

DISTRICT—SPJUSD

- d. Approval to surplus the following:

HOLLITZ/HALL

5/0

1. 2014 STRC (small bus), vin 1FDEE3FL5EDA78716
2. 1993 Thomas (diesel bus #21), vin 1T75U4B28P1113816
- e. Approval of Timeline of Events for opening new Middle School in Loyalton
JAQUEZ/HALL
5/0
- f. Approval of new Job Description and Salary Schedule for Cafeteria Worker II
HALL/JAQUEZ
5/0
- g. Authorization to fill Cafeteria Worker II, Loyalton, .44 FTE (3.5 hours/day)
HALL/JAQUEZ
5/0

BOARD POLICIES AND BYLAWS

Board Bylaw 9310: “The Superintendent or designee shall develop and present a first reading at a public Board meeting and action may be taken on the proposed policy. The Board may require additional readings if necessary.”

Batch from January 14th – Second Reading

HALL/JAQUEZ

5/0

- h. 0460—Local Control and Accountability Plan
- i. 1250—Visitors/Outsiders
- j. 3100—Budget
- k. 3280—Sale of Lease of District-Owned Real Property
- l. 3320—Claims and Actions Against the District
- m. 3515.5—Sex Offender Notification
- n. 3540—Transportation
- o. 3540.12—Vehicle Use Policy

New for February 11th – First Reading

Postponed to March for Second Reading.

- p. 5113.1—Chronic Absence and Truancy
- q. 5148.2—Before/After School Programs
- r. 6158—Independent Study
- s. 6170.1—Transitional Kindergarten
- t. 6174—Education for English Learners
- u. 9240—Board Training
- v. 9270—Conflict of Interest
 1. Bylaw
 2. Exhibit

M. ADVANCED PLANNING

1. The next Regular Joint Board Meeting will be held on **Wednesday**, March 19, 2025, at Sierra County Office of Education, Room 4, 109 Beckwith Rd, Loyalton CA 96118 at 6:00pm. If needed, Closed Session may be held before the Regular session beginning at 5:00pm. Zoom videoconferencing will be available for the public.
2. Suggested Agenda Items
None

N. POSSIBLE RECONVENING OF CLOSED SESSION

Reconvened Closed Session at 7:35pm.

O. ADJOURN

CHAMPION adjourned the meeting at 8:20pm.

James Berardi,
County Superintendent

Sean Snider,
District Superintendent

John Martinetti, Clerk

**SIERRA COUNTY BOARD OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT GOVERNING BOARD
Closed Session Reporting Form**

DATE: February 11, 2025

CLOSED SESSION BEGAN AT: 5:12 P.M.

BOARD MEMBERS PRESENT:

☒ Patty Hall ☒ Rhynie Hollitz ☒ John Martinetti ☒ Kelly Champion ☒ Richard Jaquez

OTHERS PRESENT:

- ☒ James Berardi, County Superintendent
☒ Sean Snider, District Superintendent
☒ Randy Jones, Director of Business Service/CBO
☐ Carol Wieckowski, Evans, Wieckowski, Ward & Scofield LLP, Legal Counsel
☐ _____
☐ _____

I. SESSION TOPIC(S):

Item #1—Government Code 54956.9

CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION

Significant exposure to litigation pursuant to Government Code 54956.9(d)(2) or (3)

Number of potential cases: one (1)

RESULT:

- ☐ DIRECTION WAS GIVEN TO SUPERINTENDENT
☒ THE CLOSED SESSION WAS FOR PURPOSES OF DISCUSSION ONLY. NO ACTION WAS TAKEN.
☐ A ROLL CALL VOTE WAS TAKEN:
HALL _____ HOLLITZ _____ MARTINETTI _____ CHAMPION _____ JAQUEZ _____
☐ A ROLL CALL VOTE WAS TAKEN IN OPEN SESSION:
HALL _____ HOLLITZ _____ MARTINETTI _____ CHAMPION _____ JAQUEZ _____

Item #2—Government Code 54957

PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE

RESULT:

- ☐ DIRECTION WAS GIVEN TO SUPERINTENDENT
☒ THE CLOSED SESSION WAS FOR PURPOSES OF DISCUSSION ONLY. NO ACTION WAS TAKEN.
☐ A ROLL CALL VOTE WAS TAKEN:
HALL _____ HOLLITZ _____ MARTINETTI _____ CHAMPION _____ JAQUEZ _____
☐ A ROLL CALL VOTE WAS TAKEN IN OPEN SESSION:
HALL _____ HOLLITZ _____ MARTINETTI _____ CHAMPION _____ JAQUEZ _____

Item #3—Government Code 54957.6

CONFERENCE WITH LABOR NEGOTIATORS

Agency Negotiator(s) for the Board:

James Berardi, County Superintendent
Sean Snider, District Superintendent

Employee Organizations:

Unrepresented Employees:

District Superintendent
Sierra-Plumas Teachers' Association
Classified Employees

**SIERRA COUNTY BOARD OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT GOVERNING BOARD
Closed Session Reporting Form**

Confidential Employees
Administrative Employees

RESULT:

- ☒ **DIRECTION WAS GIVEN TO SUPERINTENDENT**
- ☐ **THE CLOSED SESSION WAS FOR PURPOSES OF DISCUSSION ONLY. NO ACTION WAS TAKEN.**
- ☐ **A ROLL CALL VOTE WAS TAKEN:**
HALL _____ HOLLITZ _____ MARTINETTI _____ CHAMPION _____ JAQUEZ _____
- ☐ **A ROLL CALL VOTE WAS TAKEN IN OPEN SESSION:**
HALL _____ HOLLITZ _____ MARTINETTI _____ CHAMPION _____ JAQUEZ _____

Item #4—Government Code 54957
PUBLIC EMPLOYMENT PERFORMANCE EVALUATION
Title: District Superintendent

RESULT:

- ☐ **DIRECTION WAS GIVEN TO SUPERINTENDENT**
- ☒ **THE CLOSED SESSION WAS FOR PURPOSES OF DISCUSSION ONLY. NO ACTION WAS TAKEN.**
- ☐ **A ROLL CALL VOTE WAS TAKEN:**
HALL _____ HOLLITZ _____ MARTINETTI _____ CHAMPION _____ JAQUEZ _____
- ☐ **A ROLL CALL VOTE WAS TAKEN IN OPEN SESSION:**
HALL _____ HOLLITZ _____ MARTINETTI _____ CHAMPION _____ JAQUEZ _____

II. ENDED CLOSED SESSION AT 6:09 P.M. AND RETURNED TO OPEN SESSION

PRESIDED BY:

Kelly Champion
Kelly Champion, PRESIDENT

RECORDED BY:

John Martinetti
John Martinetti, CLERK

*Resumed Closed Session @ 7:35pm
and adjourned @ 8:20*

**MINUTES for the Joint *SPECIAL* Meeting of the
Sierra County Board of Education
and the
Sierra-Plumas Joint Unified School District Governing Board**

March 04, 2025

4:00pm

*Loyalton: Sierra County Office of Education, Room 4, 109 Beckwith Rd, Loyalton CA 96118
Zoom videoconferencing was also available for the public.*

A. CALL TO ORDER

President KELLY CHAMPION called the meeting to order at 4:05pm.

B. ROLL CALL

PRESENT: *Area 1: Patty Hall (arrived at 4:16pm)
Area 3: John Martinetti (Clerk)
Area 4: Kelly Champion (President)
Area 5: Richard Jaquez*

TELECONFERENCE: *Area 2: Rhynie Hollitz (Vice President), 1894 Riosa Rd, Lincoln CA 95648*

ABSENT: *None*

C. APPROVAL OF AGENDA

*JAQUEZ/MARTINETTI
4/0*

D. FLAG SALUTE

E. PUBLIC COMMENT

*Special Meeting Agenda Items only, please.
None*

F. ACTION ITEMS

1. New Business

- a. Approval to increase FTE for Cafeteria Worker II from .44 FTE (3.5 hours/day) to .68 FTE (5.4 hours/day)
- b. Authorization to fill Cafeteria Worker II, Loyalton, .68 FTE (5.4 hours/day)
- c. Authorization to fill Teacher, Loyalton Middle School, 3.0 FTE (3 Teachers)

JAQUEZ motioned to approve a-c. Second by MARTINETTI.

4/0

- d. Approval to surplus the following:

CHAMPION/MARTINETTI

4/0

1. LES kitchen refrigerator
2. LES kitchen freezer

G. PUBLIC COMMENT FOR CLOSED SESSION

Comments regarding negotiations of salary and benefits for the 2024-2025 school year from the following teachers:

Laurie Petterson, Sarai White, Alex Cone, Katherine Genasci, Amber Williams, Sonia Joy, Pat Doyle, Siobhan Markee

H. CLOSED SESSION

The Board moved into Closed Session at 4:17pm to discuss the following item(s):

1. Government Code 54957.6

CONFERENCE WITH LABOR NEGOTIATORS

Agency Negotiator(s) for the Board: James Berardi, County Superintendent
Sean Snider, District Superintendent

Employee Organizations:

Unrepresented Employees: District Superintendent
Sierra-Plumas Teachers' Association
Classified Employees
Confidential Employees
Administrative Employees

I. REPORT OUT FROM CLOSED SESSION

MARTINETTI: Direction was given to the Superintendent.

J. ADVANCED PLANNING

1. The next Regular Joint Board Meeting will be held on March 19, 2025, at Sierra County Office of Education, Room 4, 109 Beckwith Rd, Loyalton CA 96118 at 6:00pm. If needed, Closed Session may be held before the Regular Session beginning at 5:00pm. Zoom videoconferencing will be available for the public.

J.K. ADJOURN

CHAMPION adjourned the meeting at 6:00pm.

James Berardi,
County Superintendent

Sean Snider,
District Superintendent

John Martinetti, Clerk

**SIERRA COUNTY BOARD OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT GOVERNING BOARD
Closed Session Reporting Form**

DATE: March 04, 2025

CLOSED SESSION BEGAN AT: 4:17 P.M.

BOARD MEMBERS PRESENT:

☒ Patty Hall ☒ Rhynie Hollitz ☒ John Martinetti ☒ Kelly Champion ☒ Richard Jaquez

OTHERS PRESENT:

- ☒ James Berardi, County Superintendent
- ☒ Sean Snider, District Superintendent
- ☒ Randy Jones, Director of Business Service/CBO
- ☐ Carol Wieckowski, Evans, Wieckowski, Ward & Scofield LLP, Legal Counsel
- ☐ _____
- ☐ _____

I. SESSION TOPIC(S):

Item #1—Government Code 54956.9

CONFERENCE WITH LABOR NEGOTIATORS

Agency Negotiator(s) for the Board:

James Berardi, County Superintendent
Sean Snider, District Superintendent

Employee Organizations:

Unrepresented Employees:

District Superintendent
Sierra-Plumas Teachers' Association
Classified Employees
Confidential Employees
Administrative Employees

RESULT:

- ☒ **DIRECTION WAS GIVEN TO SUPERINTENDENT**
- ☐ **THE CLOSED SESSION WAS FOR PURPOSES OF DISCUSSION ONLY. NO ACTION WAS TAKEN.**
- ☐ **A ROLL CALL VOTE WAS TAKEN:**
HALL _____ HOLLITZ _____ MARTINETTI _____ CHAMPION _____ JAQUEZ _____
- ☐ **A ROLL CALL VOTE WAS TAKEN IN OPEN SESSION:**
HALL _____ HOLLITZ _____ MARTINETTI _____ CHAMPION _____ JAQUEZ _____

II. ENDED CLOSED SESSION AT 6:00 P.M. AND RETURN TO OPEN SESSION

PRESIDED BY: Kelly Champion
Kelly Champion, PRESIDENT

RECORDED BY: John Martinetti
John Martinetti, CLERK

Checks Dated 02/01/2025 through 02/28/2025

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00017349	02/12/2025	DYLAN ABBOTT	01-5200	MILEAGE		68.60
00017350	02/12/2025	AMAZON CAPITAL SERVICES	01-4300	HEADPHONES	30.37	
				INSTRUCTIONAL SUPPLIES	432.74	
				PRESENTATION SUPPLIES	758.39	
			01-4400	STUDENT IPAD	992.56	
			11-4300	OFFICE SUPPLIES	119.68	
				TONER	31.09	2,364.83
00017351	02/12/2025	AMERIGAS	11-5500	PROPANE		356.81
00017352	02/12/2025	MEGAN ANDALUZ	01-5810	TRANSPORTATION REIMBURSE		539.49
00017353	02/12/2025	AT&T	11-5900	PHONE		175.85
00017354	02/12/2025	DONALD BERGSTROM	01-5810	SPED/DO CLEANING	1,286.25	
			01-5899	SPED/DO CLEANING	551.25	1,837.50
00017355	02/12/2025	HEIDI BETHKE	01-5200	MILEAGE		193.20
00017356	02/12/2025	CAEAA	11-5200	MEMBERSHIP		675.00
00017357	02/12/2025	MICAH COHEN, MOT, OTR/L	01-5810	OCCUPATIONAL THERAPY SERVICES		2,669.30
00017358	02/12/2025	KELLI GROCK	01-5100	COUNSELING SERVICES	2,712.84-	
			01-5810	COUNSELING SERVICES	8,032.84	5,320.00
00017359	02/12/2025	HOLIDAY INN SACRAMENTO RANCHO CORDOVA	01-5200	HOTEL ACCOMODATIONS		266.86
00017360	02/12/2025	HYATT REGENCY ORANGE COUNTY	01-5200	HOTEL ACCOMODATIONS		1,400.49
00017361	02/12/2025	INTERMOUNTAIN DISPOSAL, INC.	01-5899	GARBAGE SERVICE	134.08	
			11-5500	GARBAGE SERVICE	37.91	171.99
00017362	02/12/2025	JOEL TILLMAN	11-5810	TECH SUPPORT		582.40
00017363	02/12/2025	LAUREN JONES BEHAVIORAL CONSULTANT	01-5100	BEHAVIORAL CONSULTANT		11,644.57
00017364	02/12/2025	LES SCHAWB	01-4350	SUV BRAKE REPAIR		774.26
00017365	02/12/2025	LIBERTY UTILITY CA	01-5500	ELECTRICAL SERVICE	2,407.86	
			11-5500	ELECTRICAL SERVICE	606.08	3,013.94
00017366	02/12/2025	JOHN MARTINETTI	01-5200	PER DIEM/MILEAGE	21.44	
			01-5899	PER DIEM/MILEAGE	21.44	42.88
00017367	02/12/2025	ODP BUSINESS SOLUTIONS LLC	11-4300	OFFICE/CLASSROOM SUPPLIES		572.73
00017368	02/12/2025	PLUMAS-SIERRA TELECOMMUNICATIONS	11-5900	BROADBAND SERVICE		109.00
00017369	02/12/2025	UBEO WEST LLC	11-5600	COPIER/MAINTENANCE		60.53
00017370	02/12/2025	SIERRA COUNTY OFFICE OF EDUCATION	01-5808	BANK SERVICE FEES		144.15
00017371	02/12/2025	SIERRA VALLEY HOME CENTER	01-4300	SHOP CLASS SUPPLIES		3,004.97
00017372	02/12/2025	TRI COUNTY SCHOOLS INSURANCE GROUP	01-9535	HEALTH INSURANCE	1,794.00	
			76-9576	HEALTH INSURANCE	30,156.40	31,950.40
00017373	02/12/2025	U.S. BANK	01-5200	CCS TRAVEL	113.32	
				REGISTRATION	125.00	

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

Checks Dated 02/01/2025 through 02/28/2025

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00017373	02/12/2025	U.S. BANK	01-5810	DOMAIN RENEWALS	24.17	
				ZOOM SUBSCRIPTION	159.90	
			01-5899	CONFERENCE TRAVEL	516.54	
			11-5200	CONFERENCE TRAVEL	516.55	1,455.48
00017374	02/12/2025	U.S. BANK VOYAGER	01-4350	FUEL EXPENSE	145.64	
			01-5200	FUEL EXPENSE	128.43	
			01-5899	FUEL EXPENSE	87.98	362.05
00017375	02/28/2025	ALHAMBRA	11-4330	WATER SERVICE		17.97
00017376	02/28/2025	AMAZON CAPITAL SERVICES	01-4350	VEHICLE SUPPLIES		194.54
00017377	02/28/2025	AT&T	11-5900	PHONE		176.95
00017378	02/28/2025	JAMES BERARDI	01-5200	MILEAGE	554.40	
			01-5899	MILEAGE	124.60	679.00
00017379	02/28/2025	DOWNIEVILLE SPORTS AND EDUCATION ASSOCIATION	01-5810	TENNIS PROGRAM		2,100.00
00017380	02/28/2025	FAGEN FRIEDMAN & FULFROST LLP	01-5801	LEGAL FEES		621.00
00017381	02/28/2025	LIBERTY UTILITY CA	01-5500	ELECTRICAL SERVICE	2,135.20	
			11-5500	ELECTRICAL SERVICE	591.26	2,726.46
00017382	02/28/2025	LOCALIQ	11-5810	ADULT ED WEBSITE MANAGEMENT		5,447.00
00017383	02/28/2025	ODP BUSINESS SOLUTIONS LLC	01-4300	TONER		177.71
00017384	02/28/2025	PRESENCELEARNING, INC.	01-5810	PRESENCE LEARNING		9,667.58
00017385	02/28/2025	RESOLVE TECHNOLOGY GROUP, INC.	01-5810	TECHNOLOGY ASSISTANCE		5,475.00
00017386	02/28/2025	RHYNIE HOLLITZ	01-5200	PER DIEM	51.80	
			01-5899	PER DIEM	90.41	142.21
00017387	02/28/2025	SIERRA JUNIOR TENNIS ASSOCIATION	01-5810	TENNIS PROGRAM		2,100.00
00017388	02/28/2025	KIMBERLY ASKEW	01-8699	PER DIEM		60.00
00017389	02/28/2025	MARCOS MARTINEZ	01-8699	MILEAGE		128.38
00017390	02/28/2025	MICHAEL MUYANJA	01-8699	REIMBURSEMENT		49.74
Total Number of Checks					42	99,520.82

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	County School Service Fund	32	59,287.61
11	ADULT EDUCATION	15	10,076.81
76	Payroll Clearing	1	30,156.40

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

Checks Dated 02/01/2025 through 02/28/2025

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
		Total Number of Checks	42		99,520.82	
		Less Unpaid Sales Tax Liability			.00	
		Net (Check Amount)			<u>99,520.82</u>	

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

Checks Dated 02/01/2025 through 02/28/2025

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00087392	02/12/2025	A-Z BUS SALES, INC.	01-6400	BUS		64,433.66
00087393	02/12/2025	AMAZON CAPITAL SERVICES	01-4300	ASL TEXTBOOK	92.62	
				CAASPP TESTING SUPPLIES	465.94	
				classroom supplies	170.50	
				ELOP SUPPLIES	452.43	
				LEARNING CENTER TECH	59.37	
				Origami Paper	5.35	
				TEXTBOOK	74.31	
				WELLNESS CENTER SUPPLIES	231.27	
			01-4302	PAPER	934.47	
			01-4305	Office Supplies	5.46	
			01-4320	maintenance supplies	182.60	
				VACUUM	165.69	
			01-4330	nurse supplies	60.04	
				Office Supplies	153.10	
				Supplies	49.88	
			01-4400	LEARNING CENTER TECH	1,356.42	4,459.45
00087394	02/12/2025	AMERIGAS	01-5540	PROPANE	16,104.12	
			01-5899	PROPANE	1,829.73	17,933.85
00087395	02/12/2025	AT&T	01-5890	PHONE SERVICES	59.95	
			01-5899	PHONE SERVICES	27.47	
			01-5910	PHONE SERVICES	635.63	723.05
00087396	02/12/2025	KATRINA BOSWORTH	01-5200	MILEAGE		68.60
00087397	02/12/2025	BRADY INDUSTRIES	01-4320	custodial supplies		317.71
00087398	02/12/2025	PAMELA BRANDON	01-5600	TECH COTTAGE RENTAL		49.40
00087399	02/12/2025	CEV MULTIMEDIA, LTD.	01-4300	ICEV Curriculum renewal		2,750.00
00087400	02/12/2025	CITY OF LOYALTON	01-5530	WATER AND SEWER - LOYALTON SITES	4,874.85	
			01-5899	WATER AND SEWER - LOYALTON SITES	283.57	5,158.42
00087401	02/12/2025	DOWNIEVILLE PUBLIC UTILITY DIS	01-5530	Water		50.00
00087402	02/12/2025	EMPLOYMENT DEVELOPMENT DEPARTMENT	01-3502	4TH QTR QTR LOCAL EXPERIENCE		64.35
				CHARGE		
00087403	02/12/2025	JANET HAMILTON	01-5600	TECH COTTAGE RENTAL		49.40
00087404	02/12/2025	HUNT & SONS, INC.	01-5590	HEATING OIL		1,438.00
00087405	02/12/2025	JOSIAH PEREZ	73-9510	BECHEN SCHOLARSHIP	3,000.00	
			78-9510	GOTTARDI SCHOLARSHIP	500.00	3,500.00
00087406	02/12/2025	JOSTENS	01-4305	Diplomas and Covers		24.88
00087407	02/12/2025	K 12 MANAGEMENT DBA FUELED	01-5890	STUDENT LICENSE BLOCK/ISP		950.00
				COURSES		

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

Checks Dated 02/01/2025 through 02/28/2025

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00087408	02/12/2025	LES SCHWAB TIRE CENTER	01-4320	TRACTOR SNOW CHAINS		248.81
00087409	02/12/2025	LIBERTY UTILITY CA	01-5510	ELECTRIC - LOYALTON SITES	15,855.88	
			01-5899	ELECTRIC - LOYALTON SITES	843.89	16,699.77
00087410	02/12/2025	MCGRAW-HILL SCHOOL EDUCATION HOLDINGS, LLC	01-4100	DIGITAL SUBSCRIPTIONS		668.07
00087411	02/12/2025	MODEL DAIRY, LLC	13-4700	DAIRY PRODUCTS		1,061.84
00087412	02/12/2025	NORTHAM DISTRIBUTING, INC.	13-4700	CAFE FOOD/SUPPLIES		2,497.71
00087413	02/12/2025	ODP BUSINESS SOLUTIONS LLC	01-4300	Supplies		60.20
00087414	02/12/2025	UBEO WEST LLC	01-5600	COPIER MAINT.	1,024.51	
			01-5899	COPIER MAINT.	273.62	1,298.13
00087415	02/12/2025	RUA & SON MECHANICAL, INC	40-6200	ROOF REPLACEMENT PROJECT	41,632.87	
			40-9515	ROOF REPLACEMENT PROJECT	2,081.64-	39,551.23
00087416	02/12/2025	SIERRA COUNTY HEALTH DEPARTMENT	01-5510	ELECTRICAL SERVICES FOR TECH COTTAGE		289.50
00087417	02/12/2025	INTERMOUNTAIN DISPOSAL, INC.	01-5520	GARBAGE SERVICE	664.93	
			01-5899	GARBAGE SERVICE	13.33	678.26
00087418	02/12/2025	SIERRA VALLEY HOME CENTER	01-4300	MISC. AG SUPPLIES	124.54	
			01-4320	MAINT. SUPPLIES	97.15	
				MAINT/CUSTODIAL SUPPLIES	122.58	344.27
00087419	02/12/2025	SIERRA-PLUMAS JOINT UNIFIED	01-5890	BANK SERVICE FEES		283.83
00087420	02/12/2025	SEAN SNIDER	01-5200	ACSA SYMPOSIUM		487.22
00087421	02/12/2025	CDE, CASHIER'S OFFICE	13-4700	COMMODITIES	6,703.03	
			13-8221	COMMODITIES	6,576.28-	126.75
00087422	02/12/2025	SYSCO FOOD SVCS OF SACRAMENTO	13-4340	CAFETERIA - FOOD AND SUPPLIES	267.27	
			13-4700	CAFETERIA - FOOD AND SUPPLIES	1,685.50	1,952.77
00087423	02/12/2025	TEAM ONE NETWORKING	01-5899	PHONE SERVICES	14.00	
			01-5910	PHONE SERVICES	126.00	140.00
00087424	02/12/2025	TERMINIX PROCESSING CENTER	01-5890	PEST CONTROL -LES/LHS		189.00
00087425	02/12/2025	TINYEYE TECHNOLOGIES CORP c/o V68000U	01-5890	THERAPY SERVICES		11,738.93
00087426	02/12/2025	TRI COUNTY SCHOOLS INS. GR.	01-9535	HEALTH INSURANCE	8,855.62	
			76-9576	HEALTH INSURANCE	80,303.02	89,158.64
00087427	02/12/2025	U.S. BANK	01-4300	IPAD SOFTWARE	5.48	
			01-4320	WOOD SHOP FURNACE MOTOR	287.55	
			01-4330	ADOBE PRO SUBSCRIPTION	14.99	
			01-4350	FUEL FOR MAINT.	152.50	
			01-4351	BUS FUEL	275.38	
			01-4400	ELOP REFRIDGERATOR	732.52	
			01-5200	BOARD MEMBER WORKSHOP	350.00	
			01-5600	BUS WINDSHIELD	350.00	

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

Checks Dated 02/01/2025 through 02/28/2025

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00087427	02/12/2025	U.S. BANK	01-5890	PEST CONTROL	1,500.00	
				ZOOM SUBSCRIPTION	93.15	
			01-5899	ADOBE PRO SUBSCRIPTION	5.00	3,766.57
00087428	02/12/2025	UC SCOUT	01-5890	ONLINE COURSES		2,793.00
00087429	02/12/2025	U.S. BANK VOYAGER	01-4305	FUEL FOR ATHLETIC TRIPS	489.03	
			01-4351	BUS FUEL	2,270.55	
				Fuel for Maintenance	82.22	2,841.80
00087430	02/26/2025	SCHOOL INNOVATIONS & ACHIVEMENT	01-5890	MANDATED COST SERVICES	3,375.00	
			01-5899	MANDATED COST SERVICES	1,125.00	4,500.00
00087431	02/28/2025	ACCO ENGINEERED SYSTEMS	01-5600	HEAT REPAIR		4,728.98
00087432	02/28/2025	AIRGAS, USA, LLC	01-5600	TANK RENTAL LHS/DVL		394.30
00087433	02/28/2025	ALPINE FIRE SERVICE, INC.	01-5600	FIRE EXTINGUISHER MAINT - ALL SITES		229.83
00087434	02/28/2025	AMAZON CAPITAL SERVICES	01-4100	INSTRUCTIONAL SUPPLIES	441.43	
			01-4300	Classroom Supplies	573.17	
				instructional supplies	144.78	
				STUDENT INSTRUCTIION	73.95	
			01-4320	MAINTENANCE SUPPLIES	19.18	
			01-4330	GENERAL SUPPLIES	96.04	
				Medical Supplies	61.69	1,410.24
00087435	02/28/2025	APPLE COMPUTER, INC.	01-4400	SMART BOARD REPLACEMENTS		1,070.36
00087436	02/28/2025	AT&T	01-5890	PHONE SERVICES	60.41	
			01-5899	PHONE SERVICES	27.64	
			01-5910	PHONE SERVICES	635.65	723.70
00087437	02/28/2025	KATRINA BOSWORTH	01-5200	MILEAGE		132.66
00087438	02/28/2025	EDWARDS, STEVENS AND TUCKER, LLP	01-5810	LEGAL FEES		747.50
00087439	02/28/2025	STEPHEN FILLO	01-4300	SHEET METAL		526.76
00087440	02/28/2025	CAROLINE GRIFFIN	01-4300	Reim. for Gift Cards	625.00	
				Reim. for Heat Lamps	113.69	738.69
00087441	02/28/2025	INTEGRITY HEATING & AIR	01-5600	HVAC DIAGNOSE		150.00
00087442	02/28/2025	LEARNING A-Z	01-5890	curriculum		893.00
00087443	02/28/2025	MODEL DAIRY, LLC	13-4700	DAIRY PRODUCTS		761.12
00087444	02/28/2025	MOUNTAIN MESSENGER	01-5890	ADVERTISEMENTS AND PUBLIC HEARINGS		91.52
00087445	02/28/2025	NORTHAM DISTRIBUTING, INC.	13-4700	CAFE FOOD/SUPPLIES		1,666.92
00087446	02/28/2025	ODP BUSINESS SOLUTIONS LLC	01-4302	OFFICE SUPPLIES	178.33	
			01-4330	OFFICE SUPPLIES	262.52	
			01-5899	OFFICE SUPPLIES	48.20	489.05
00087447	02/28/2025	PACIFIC GAS & ELECTRIC COMPANY	01-5510	Electricity		4,695.62

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

Checks Dated 02/01/2025 through 02/28/2025

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00087448	02/28/2025	ISAAC PRICE	01-4320	MILEAGE/MAINT SUPPLIES		326.17
00087449	02/28/2025	PRINTWORKS	01-4300	PE Uniforms		2,627.89
00087450	02/28/2025	REEDS LOCKS, INC	01-4320	KEYS		29.60
00087451	02/28/2025	SCHOOL SPECIALTY LLC	01-4300	classroom supplies		77.19
00087452	02/28/2025	SIERRA BOOSTER	01-5899	ADVERTISEMENTS/LEGAL/PUBLIC NOTICES		316.20
00087453	02/28/2025	SIERRA HARDWARE	01-4320	Misc Maintenance supplies		477.23
00087454	02/28/2025	DEPARTMENT OF JUSTICE ACCOUNTING OFFICE	01-5890	EMPLOYMENT FINGERPRINTING		81.00
00087455	02/28/2025	SYSCO FOOD SVCS OF SACRAMENTO	13-4340	CAFETERIA - FOOD AND SUPPLIES	305.65	
			13-4700	CAFETERIA - FOOD AND SUPPLIES	1,822.78	2,128.43
00087456	02/28/2025	TERMINIX PROCESSING CENTER	01-5890	PEST CONTROL -LES/LHS		181.00
00087457	02/28/2025	VERIZON WIRELESS	01-5899	CELL PHONE SERVICE	467.66	
			01-5910	CELL PHONE SERVICE	468.20	935.86
00087458	02/28/2025	AMANDA WATTENBURG	01-5200	MILEAGE	161.00	
				MILEAGE/PER DIEM	505.76	666.76
Total Number of Checks					67	310,644.65

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	General Fund	58	177,094.86
13	Cafeteria Fund	7	10,195.54
40	Special Reserve for Capital Ou	1	39,551.23
73	Foundation Trust (Bechen)	1	3,000.00
76	Warrant/Pass Though (payroll)	1	80,303.02
78	Edna Gottardi Scholarship Fun	1	500.00
Total Number of Checks		67	310,644.65
Less Unpaid Sales Tax Liability			.00
Net (Check Amount)			310,644.65

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

Device Type	Brand	Inventory Tag	Serial
Chromebook	Samsung	47940	0JDB91DH406860P
Chromebook	Samsung	60058 (County)	0Q9T91KKC04573P
Chromebook	Samsung	50352	0Q9T91JM701982H
Chromebook	Samsung	47986	--
Chromebook	Samsung	--	0Q9T91GK403573A
Chromebook	Samsung	50175	0Q9T91GK103500M
Chromebook	Samsung	T000000003104	0Q9T91GK103485Y
Chromebook	Samsung	50360	0Q9T91JM702014E
Chromebook	Samsung	47979	0JDB91DH406750H
Chromebook	Samsung	50246	0Q9T91KK600478E
Chromebook	Samsung	50058	0JDB91AJ210956N
Chromebook	Samsung	50353	0Q9T91JM701825A
Chromebook	Samsung	50176	0Q9T91HK103862T
Chromebook	Samsung	50278	0Q9T91JKC04782X
Chromebook	Samsung	50224	0Q9T91HK501155Y
Chromebook	Samsung	50062	0JDB91J211196T
Chromebook	Samsung	50244	0Q9T91HK401628V
Chromebook	Samsung	32774	4K9W9---
Chromebook	Samsung	32845	--
Chromebook	Samsung	50386	1BSY91HMP00184Y
Chromebook	Samsung	32062	--
Chromebook	Samsung	32063	4K9W9W9FC---
Chromebook	Samsung	32070	4K9W9FCR603469B
Chromebook	Samsung	32779	4K9W9FER201746N
Chromebook	Samsung	50386	1BSY91HMB00184V
Chromebook	Samsung	32781	4K9W9FDNC02469W
Chromebook	Samsung	32842	4K9W9FDNC02461D
Chromebook	Samsung	32837	4K9W9FDNC02468Z
Chromebook	Samsung	32803	--
Chromebook	Samsung	32777	0Q9T91JM701850W
Chromebook	Samsung	32775	4K9W9FER201507N
Chromebook	Samsung	32762	4K9W9FER201444K
Chromebook	Samsung	32792	4K9W9FER201502J
Chromebook	Samsung	32761	4K9W9FER201624
Chromebook	Samsung	32836	4K9W9FDNC02344F
Chromebook	Samsung	32901	4K9W9FDNC02503T
Chromebook	Samsung	32817	4K9W9FDNC02450J
Chromebook	Samsung	--	4K9W9FER201450N
Chromebook	Samsung	--	4K9W9FDNC02394P
Chromebook	Samsung	32801	4K9W9FERZ01448
Chromebook	Samsung	32796	4K9W9FER201573
Chromebook	Samsung	32909	4K9W9FDNC023865B

Chromebook	Samsung	32789	4K9W9FER201473
Chromebook	Samsung	32799	4K9W9FER201442Y
Chromebook	Samsung	32063	--
Chromebook	Samsung	32774	4K9W9FER201575H
Chromebook	Samsung	32766	4K9W9FER201509D
Chromebook	Samsung	32790	--
Chromebook	Samsung	32845	4K9W9FER201505F
Chromebook	Samsung	32768	4K9W9FER201-----
Chromebook	Samsung	32062	4K9W9FCR603440F
Chromebook	Samsung	32786	4K9W9FDNC02481A
Chromebook	Samsung	32810	4K9W9FDNC02357F
Chromebook	Samsung	32787	4K9W9FDNC02486H
Chromebook	Samsung	32780	--
Chromebook	Samsung	32778	4K9W9FER201496
Chromebook	Samsung	32795	4K9W9FER201566N
Chromebook	Samsung	32776	4K9W9FER201594B
Chromebook	Samsung	32760	4K9W9FDNC02462B
Chromebook	Samsung	32794	4K9W9FER201636
Chromebook	Samsung	32759	4K9W9FDNC02465M
Projector	Canon	35541	03606C2U903499B
Projector	Vivitek	32221	WDX883ST1420155
Projector	Vivitek	--	WDX883ST 1420032
Projector	NEC	--	8Y00059RG
Projector	NEC	--	4700099EE
Projector	NEC	--	7900023RG
Whiteboard	SMART	35905	SB680-R2-655039
Whiteboard	SMART	35823	SB680-R2-A54431
Whiteboard	SMART	41013	SB680-R2-832413
Whiteboard	SMART	41102	SB680-R2-655040
Whiteboard	SMART	41018	SB680-R2-811597
Adult Ed Surplus			
Device Type	Brand	Inventory Tag	Serial
PC	Dell	00951 (County)	12566833851
PC	Dell	00952 (County)	12289838475
PC	Dell	00953 (County)	12558670347
Printer	Canon Pixma	--	
Monitor	LG	--	

The SCOE and SPJUSD 2023-2024 Audit Reports will be handouts at the meeting on March 19, 2025.

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

Signed: _____ Date: _____
County Superintendent or Designee

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

To the State Superintendent of Public Instruction:

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

Meeting Date: March 19, 2025 Signed: _____
County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

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

Contact person for additional information on the interim report:

Name: Randy Jones Telephone: (530) 993-1660 x120
Title: Director of Business Services E-mail: rjones@spjUSD.org

Criteria and Standards Review Summary

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

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

Second Interim
COUNTY OFFICE OF EDUCATION CERTIFICATION OF INTERIM
REPORT
For the Fiscal Year 2024-25

Sierra County

F82DTPBFB7(2024-25)

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing county school service fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?		X
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?	X	
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		* If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2023-24) annual payment?	X	
		* If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		* If yes, have there been changes since first interim in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)?	X	
		* If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		* Certificated? (Section S8A, Line 1b)	X	
		* Classified? (Section S8B, Line 1b)	X	
S9	Status of Other Funds	* Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
		Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

G = General Ledger Data; S = Supplemental Data

Data Supplied For:					
Form	Description	2024-25 Original Budget	2024-25 Board Approved Operating Budget	2024-25 Actuals to Date	2024-25 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
08I	Student Activity Special Revenue Fund				
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund	G	G	G	G
12I	Child Development Fund				
13I	Cafeteria Special Revenue Fund				
14I	Deferred Maintenance Fund				
15I	Pupil Transportation Equipment Fund				
16I	Forest Reserve Fund	G	G		G
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund				
25I	Capital Facilities Fund				
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund				
40I	Special Reserve Fund for Capital Outlay Projects				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
76I	Warrant/Pass-Through Fund				
95I	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				G
ICR	Indirect Cost Rate Worksheet				
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE									
A. BEGINNING CASH			5,862,011.89	5,790,434.56	5,788,603.85	5,745,032.07	5,902,056.14	5,808,097.41	5,745,048.63	5,823,193.45
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		67,809.50	67,809.50	122,057.10	181,319.85	122,057.10	122,057.10	181,319.85	122,057.10
Property Taxes	8020-8079		0.00	13,467.20	0.00	841.70	0.00	21,884.20	1,683.40	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		5,277.80	0.00	0.00	5,277.80	0.00	0.00	5,277.80	0.00
Other State Revenue	8300-8599		55,170.45	37,896.85	64,759.33	82,259.43	58,089.33	59,360.83	77,612.93	60,639.33
Other Local Revenue	8600-8799		0.00	0.00	0.00	136,250.00	0.00	0.00	11,250.00	0.00
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			128,257.75	119,173.55	186,816.43	405,948.78	180,146.43	203,302.13	277,143.98	182,696.43
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		29,411.31	24,747.52	51,026.19	49,268.85	49,611.47	56,737.63	51,128.00	100,171.37
Classified Salaries	2000-2999		31,821.66	41,256.73	58,466.53	58,801.67	58,738.13	60,130.49	44,050.00	98,111.01
Employee Benefits	3000-3999		29,403.29	31,495.56	69,728.36	54,308.45	55,608.54	54,105.25	48,795.92	87,031.00
Books and Supplies	4000-4999		0.00	3,425.41	11,777.73	6,589.49	18,204.70	17,489.08	5,943.54	20,475.00
Services	5000-5999		109,198.81	14,009.56	39,389.40	79,956.25	91,942.33	77,888.46	49,081.71	19,602.45
Capital Outlay	6000-6999		0.00	6,069.49	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			199,835.08	121,004.26	230,388.21	248,924.71	274,105.16	266,350.91	198,999.17	325,390.83
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(71,577.33)	(1,830.71)	(43,571.78)	157,024.07	(93,958.73)	(63,048.78)	78,144.81	(142,694.40)
F. ENDING CASH (A + E)			5,790,434.56	5,788,603.85	5,745,032.07	5,902,056.14	5,808,097.41	5,745,048.63	5,823,193.45	5,680,499.05
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE								
A. BEGINNING CASH		5,680,499.05	5,463,829.24	5,423,737.14	5,372,618.39				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	122,057.10	181,319.85	122,057.10	191,284.85	0.00	0.00	1,603,206.00	1,603,206.00
Property Taxes	8020-8079	0.00	39,543.50	0.00	0.00	0.00	0.00	77,420.00	77,420.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	0.00	5,277.80	67,126.00	96,619.80	0.00	0.00	184,857.00	184,857.00
Other State Revenue	8300-8599	61,910.83	77,912.93	60,639.33	60,939.33	215,842.10	0.00	973,033.00	973,033.00
Other Local Revenue	8600-8799	0.00	11,250.00	100,000.00	483,122.00	411,167.00	0.00	1,153,039.00	1,153,039.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	46,000.00	0.00	0.00	46,000.00	46,000.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		183,967.93	315,304.08	349,822.43	877,965.98	627,009.10	0.00	4,037,555.00	4,037,555.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	85,943.42	85,943.42	85,943.42	85,943.41	0.00	0.00	755,876.00	755,876.00
Classified Salaries	2000-2999	82,352.45	82,352.45	82,352.44	82,352.44	0.00	0.00	780,786.00	780,786.00
Employee Benefits	3000-3999	90,611.16	90,611.16	90,611.16	90,611.15	0.00	0.00	792,921.00	792,921.00
Books and Supplies	4000-4999	6,967.50	31,506.42	20,697.50	65,098.62	0.00	0.00	208,175.00	208,175.00
Services	5000-5999	134,763.20	64,982.73	96,433.00	506,852.11	0.00	0.00	1,284,100.00	1,284,100.00
Capital Outlay	6000-6999	0.00	0.00	24,903.66	295,217.85	0.00	0.00	326,191.00	326,191.00
Other Outgo	7000-7499	0.00	0.00	0.00	0.00	(19,119.00)	0.00	(19,119.00)	(19,119.00)
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		400,637.73	355,396.18	400,941.18	1,126,075.58	(19,119.00)	0.00	4,128,930.00	4,128,930.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380	0.00	0.00	0.00	0.00		0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		(216,669.80)	(40,092.10)	(51,118.75)	(248,109.60)	646,128.10	0.00	(91,375.00)	(91,375.00)
F. ENDING CASH (A + E)		5,463,829.24	5,423,737.14	5,372,618.39	5,124,508.79				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								5,770,636.89	

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		383,56	0.00%	383,56	0.00%	383,56
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,680,626.00	1.98%	1,713,927.00	2.90%	1,763,696.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	4,691.00	0.00%	4,691.00	0.00%	4,691.00
4. Other Local Revenues	8600-8799	556,800.00	(10.20%)	500,000.00	0.00%	500,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	46,000.00	0.00%	46,000.00	0.00%	46,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		2,288,117.00	(1.03%)	2,264,618.00	2.20%	2,314,387.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				387,429.00		394,015.00
b. Step & Column Adjustment				6,586.00		6,698.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	387,429.00	1.70%	394,015.00	1.70%	400,713.00
2. Classified Salaries						
a. Base Salaries				555,490.00		571,044.00
b. Step & Column Adjustment				15,554.00		15,989.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	555,490.00	2.80%	571,044.00	2.80%	587,033.00
3. Employee Benefits	3000-3999	449,624.00	2.75%	461,989.00	2.75%	474,693.00
4. Books and Supplies	4000-4999	24,346.00	23.22%	30,000.00	16.67%	35,000.00
5. Services and Other Operating Expenditures	5000-5999	463,324.00	2.52%	475,000.00	4.21%	495,000.00
6. Capital Outlay	6000-6999	35,000.00	0.00%	35,000.00	0.00%	35,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(164,983.00)	0.00%	(164,983.00)	0.00%	(164,983.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		1,750,230.00	2.96%	1,802,065.00	3.35%	1,862,456.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		537,887.00		462,553.00		451,931.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		10,185,860.00		10,723,747.00		11,186,300.00
2. Ending Fund Balance (Sum lines C and D1)		10,723,747.00		11,186,300.00		11,638,231.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	600.00		600.00		600.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	557,406.00		473,519.00		468,642.00
2. Unassigned/Unappropriated	9790	10,165,741.00		10,712,181.00		11,168,989.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,723,747.00		11,186,300.00		11,638,231.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	557,406.00		473,519.00		468,642.00
c. Unassigned/Unappropriated	9790	10,165,741.00		10,712,181.00		11,168,989.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		10,723,147.00		11,185,700.00		11,637,631.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	184,857.00	0.00%	184,857.00	0.00%	184,857.00
3. Other State Revenues	8300-8599	968,342.00	0.00%	968,342.00	0.00%	968,342.00
4. Other Local Revenues	8600-8799	596,239.00	(45.51%)	324,917.00	0.00%	324,917.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		1,749,438.00	(15.51%)	1,478,116.00	0.00%	1,478,116.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				368,447.00		374,711.00
b. Step & Column Adjustment				6,264.00		6,370.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	368,447.00	1.70%	374,711.00	1.70%	381,081.00
2. Classified Salaries						
a. Base Salaries				225,296.00		231,604.00
b. Step & Column Adjustment				6,308.00		6,485.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	225,296.00	2.80%	231,604.00	2.80%	238,089.00
3. Employee Benefits	3000-3999	343,297.00	3.36%	354,832.00	3.36%	366,754.00
4. Books and Supplies	4000-4999	183,829.00	(29.48%)	129,640.00	(16.43%)	108,345.00
5. Services and Other Operating Expenditures	5000-5999	820,776.00	(45.93%)	443,830.00	(22.53%)	343,830.00
6. Capital Outlay	6000-6999	291,191.00	(91.41%)	25,000.00	0.00%	25,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	145,864.00	0.00%	145,864.00	0.00%	145,864.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		2,378,700.00	(28.30%)	1,705,481.00	(5.66%)	1,608,963.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(629,262.00)		(227,365.00)		(130,847.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		1,038,165.00		408,903.00		181,538.00
2. Ending Fund Balance (Sum lines C and D1)		408,903.00		181,538.00		50,691.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	408,903.00		181,538.00		50,691.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		408,903.00		181,538.00		50,691.00
E. AVAILABLE RESERVES						
1.County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		383.56	0.00%	383.56	0.00%	383.56
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,680,626.00	1.98%	1,713,927.00	2.90%	1,763,696.00
2. Federal Revenues	8100-8299	184,857.00	0.00%	184,857.00	0.00%	184,857.00
3. Other State Revenues	8300-8599	973,033.00	0.00%	973,033.00	0.00%	973,033.00
4. Other Local Revenues	8600-8799	1,153,039.00	(28.46%)	824,917.00	0.00%	824,917.00
5. Other Financing Sources						
a. Transfers In	8900-8929	46,000.00	0.00%	46,000.00	0.00%	46,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		4,037,555.00	(7.30%)	3,742,734.00	1.33%	3,792,503.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				755,876.00		768,726.00
b. Step & Column Adjustment				12,850.00		13,068.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	755,876.00	1.70%	768,726.00	1.70%	781,794.00
2. Classified Salaries						
a. Base Salaries				780,786.00		802,648.00
b. Step & Column Adjustment				21,862.00		22,474.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	780,786.00	2.80%	802,648.00	2.80%	825,122.00
3. Employee Benefits	3000-3999	792,921.00	3.01%	816,821.00	3.01%	841,447.00
4. Books and Supplies	4000-4999	208,175.00	(23.31%)	159,640.00	(10.21%)	143,345.00
5. Services and Other Operating Expenditures	5000-5999	1,284,100.00	(28.45%)	918,830.00	(8.71%)	838,830.00
6. Capital Outlay	6000-6999	326,191.00	(81.61%)	60,000.00	0.00%	60,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(19,119.00)	0.00%	(19,119.00)	0.00%	(19,119.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		4,128,930.00	(15.05%)	3,507,546.00	(1.03%)	3,471,419.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(91,375.00)		235,188.00		321,084.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		11,224,025.00		11,132,650.00		11,367,838.00
2. Ending Fund Balance (Sum lines C and D1)		11,132,650.00		11,367,838.00		11,688,922.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	600.00		600.00		600.00
b. Restricted	9740	408,903.00		181,538.00		50,691.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	557,406.00		473,519.00		468,642.00
2. Unassigned/Unappropriated	9790	10,165,741.00		10,712,181.00		11,168,989.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		11,132,650.00		11,367,838.00		11,688,922.00
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	557,406.00		473,519.00		468,642.00
c. Unassigned/Unappropriated	9790	10,165,741.00		10,712,181.00		11,168,989.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		10,723,147.00		11,185,700.00		11,637,631.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		259.71%		318.90%		335.24%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. County Office's Total Expenditures and Other Financing Uses Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)		4,128,930.00		3,507,546.00		3,471,419.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		4,128,930.00		3,507,546.00		3,471,419.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		4,128,930.00		3,507,546.00		3,471,419.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		206,446.50		175,377.30		173,570.95
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		87,000.00		87,000.00		87,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		206,446.50		175,377.30		173,570.95
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,677,411.00	1,680,086.00	911,662.64	1,680,626.00	540.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,961.00	4,961.00	3,708.47	4,691.00	(270.00)	-5.4%
4) Other Local Revenue		8600-8799	420,000.00	420,000.00	41,438.34	556,800.00	136,800.00	32.6%
5) TOTAL, REVENUES			2,102,372.00	2,105,047.00	956,809.45	2,242,117.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	437,138.00	331,154.00	153,836.48	387,429.00	(56,275.00)	-17.0%
2) Classified Salaries		2000-2999	570,291.00	498,612.00	286,889.34	555,490.00	(56,878.00)	-11.4%
3) Employee Benefits		3000-3999	561,723.00	435,454.00	228,360.81	449,624.00	(14,170.00)	-3.3%
4) Books and Supplies		4000-4999	24,616.00	24,616.00	14,535.53	24,346.00	270.00	1.1%
5) Services and Other Operating Expenditures		5000-5999	463,338.00	463,324.00	152,797.07	463,324.00	0.00	0.0%
6) Capital Outlay		6000-6999	35,000.00	35,000.00	33,460.10	35,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(137,902.00)	(154,531.00)	0.00	(164,983.00)	10,452.00	-6.8%
9) TOTAL, EXPENDITURES			1,954,204.00	1,633,629.00	869,879.33	1,750,230.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			148,168.00	471,418.00	86,930.12	491,887.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	46,000.00	46,000.00	0.00	46,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,536.00)	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			41,464.00	46,000.00	0.00	46,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			189,632.00	517,418.00	86,930.12	537,887.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,092,607.20	5,093,253.00		10,185,860.00	5,092,607.00	100.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,092,607.20	5,093,253.00		10,185,860.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,092,607.20	5,093,253.00		10,185,860.00		
2) Ending Balance, June 30 (E + F1e)			5,282,239.20	5,610,671.00		10,723,747.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	600.00	600.00		600.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	486,000.00	486,000.00		557,406.00		
Unassigned/Unappropriated Amount		9790	4,795,639.20	5,124,071.00		10,165,741.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,356,190.00	1,459,620.00	802,082.00	1,465,905.00	6,285.00	0.4%
Education Protection Account State Aid - Current Year		8012	237,051.00	129,808.00	64,904.00	137,060.00	7,252.00	5.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	241.00	241.00	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	500.00	500.00	New
Timber Yield Tax		8022	0.00	1,075.00	0.00	300.00	(775.00)	-72.1%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	80,111.00	86,022.00	44,676.64	73,000.00	(13,022.00)	-15.1%
Unsecured Roll Taxes		8042	2,350.00	2,139.00	0.00	2,700.00	561.00	26.2%
Prior Years' Taxes		8043	107.00	75.00	0.00	70.00	(5.00)	-6.7%
Supplemental Taxes		8044	1,602.00	1,347.00	0.00	850.00	(497.00)	-36.9%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			1,677,411.00	1,680,086.00	911,662.64	1,680,626.00	540.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, LCFF SOURCES			1,677,411.00	1,680,086.00	911,662.64	1,680,626.00	540.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1,045.00	1,045.00	1,089.00	1,045.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,616.00	3,616.00	1,369.47	3,346.00	(270.00)	-7.5%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	300.00	300.00	1,250.00	300.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,961.00	4,961.00	3,708.47	4,691.00	(270.00)	-5.4%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	45,000.00	45,000.00	114,543.62	180,000.00	135,000.00	300.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(78,387.00)	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	368,000.00	368,000.00	0.00	368,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	7,000.00	7,000.00	5,281.72	8,800.00	1,800.00	25.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			420,000.00	420,000.00	41,438.34	556,800.00	136,800.00	32.6%
TOTAL, REVENUES			2,102,372.00	2,105,047.00	956,809.45	2,242,117.00	137,070.00	6.5%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	288,838.00	188,552.00	64,333.40	219,225.00	(30,673.00)	-16.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	995.64	4,000.00	(4,000.00)	New
Certificated Supervisors' and Administrators' Salaries		1300	148,300.00	142,602.00	88,507.44	164,204.00	(21,602.00)	-15.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			437,138.00	331,154.00	153,836.48	387,429.00	(56,275.00)	-17.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	94,181.00	14,953.00	7,146.75	26,898.00	(11,945.00)	-79.9%
Classified Support Salaries		2200	79,292.00	83,759.00	50,979.94	92,409.00	(8,650.00)	-10.3%
Classified Supervisors' and Administrators' Salaries		2300	148,879.00	147,305.00	82,330.88	155,217.00	(7,912.00)	-5.4%
Clerical, Technical and Office Salaries		2400	247,939.00	252,595.00	146,431.77	280,966.00	(28,371.00)	-11.2%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			570,291.00	498,612.00	286,889.34	555,490.00	(56,878.00)	-11.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	83,108.00	63,851.00	27,645.26	72,050.00	(8,199.00)	-12.8%
PERS		3201-3202	153,688.00	130,922.00	75,743.92	134,853.00	(3,931.00)	-3.0%
OASDI/Medicare/Alternative		3301-3302	48,585.00	41,234.00	23,257.75	46,126.00	(4,892.00)	-11.9%
Health and Welfare Benefits		3401-3402	237,207.00	169,690.00	85,946.31	162,752.00	6,938.00	4.1%
Unemployment Insurance		3501-3502	504.00	416.00	220.57	471.00	(55.00)	-13.2%
Workers' Compensation		3601-3602	38,631.00	29,341.00	15,547.00	33,372.00	(4,031.00)	-13.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			561,723.00	435,454.00	228,360.81	449,624.00	(14,170.00)	-3.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	17,808.00	17,300.00	12,243.21	17,030.00	270.00	1.6%
Noncapitalized Equipment		4400	6,808.00	7,316.00	2,292.32	7,316.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			24,616.00	24,616.00	14,535.53	24,346.00	270.00	1.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	18,858.00	18,858.00	10,756.60	18,858.00	0.00	0.0%
Dues and Memberships		5300	33,663.00	33,649.00	25,606.57	33,649.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,400.00	1,400.00	0.00	1,400.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,500.00	1,500.00	151.94	1,500.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	393,317.00	393,317.00	116,270.76	393,317.00	0.00	0.0%
Communications		5900	14,600.00	14,600.00	11.20	14,600.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			463,338.00	463,324.00	152,797.07	463,324.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	20,000.00	20,000.00	33,460.10	20,000.00	0.00	0.0%
Equipment Replacement		6500	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			35,000.00	35,000.00	33,460.10	35,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(114,249.00)	(137,122.00)	0.00	(145,864.00)	8,742.00	-6.4%
Transfers of Indirect Costs - Interfund		7350	(23,653.00)	(17,409.00)	0.00	(19,119.00)	1,710.00	-9.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(137,902.00)	(154,531.00)	0.00	(164,983.00)	10,452.00	-6.8%
TOTAL, EXPENDITURES			1,954,204.00	1,633,629.00	869,879.33	1,750,230.00	(116,601.00)	-7.1%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	46,000.00	46,000.00	0.00	46,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			46,000.00	46,000.00	0.00	46,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(4,536.00)	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,536.00)	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			41,464.00	46,000.00	0.00	46,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	171,487.00	167,731.00	14,346.56	184,857.00	17,126.00	10.2%
3) Other State Revenue		8300-8599	924,563.00	948,903.00	460,568.74	968,342.00	19,439.00	2.0%
4) Other Local Revenue		8600-8799	175,839.00	549,917.00	283,163.00	596,239.00	46,322.00	8.4%
5) TOTAL, REVENUES			1,271,889.00	1,666,551.00	758,078.30	1,749,438.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	270,751.00	342,674.00	198,204.03	368,447.00	(25,773.00)	-7.5%
2) Classified Salaries		2000-2999	158,264.00	237,243.00	107,279.67	225,296.00	11,947.00	5.0%
3) Employee Benefits		3000-3999	220,509.00	343,146.00	142,490.03	343,297.00	(151.00)	0.0%
4) Books and Supplies		4000-4999	146,453.00	164,574.00	39,006.87	183,829.00	(19,255.00)	-11.7%
5) Services and Other Operating Expenditures		5000-5999	707,534.00	779,381.00	207,186.25	820,776.00	(41,395.00)	-5.3%
6) Capital Outlay		6000-6999	25,000.00	25,000.00	41,190.68	291,191.00	(266,191.00)	-1,064.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	114,249.00	137,122.00	0.00	145,864.00	(8,742.00)	-6.4%
9) TOTAL, EXPENDITURES			1,642,760.00	2,029,140.00	735,357.53	2,378,700.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(370,871.00)	(362,589.00)	22,720.77	(629,262.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	4,536.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,536.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(366,335.00)	(362,589.00)	22,720.77	(629,262.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,027,291.29	990,902.00		1,038,165.00	47,263.00	4.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,027,291.29	990,902.00		1,038,165.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,027,291.29	990,902.00		1,038,165.00		
2) Ending Balance, June 30 (E + F1e)			660,956.29	628,313.00		408,903.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	665,208.57	628,313.00		408,903.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(4,252.28)	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	120,251.00	120,251.00	0.00	122,206.00	1,955.00	1.6%
Special Education Discretionary Grants		8182	24,847.00	20,187.00	0.00	35,358.00	15,171.00	75.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	26,389.00	27,293.00	14,346.56	27,293.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			171,487.00	167,731.00	14,346.56	184,857.00	17,126.00	10.2%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	645,437.00	693,474.00	381,413.00	693,474.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	766.00	766.00	New
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	1,470.00	1,872.00	596.95	1,436.00	(436.00)	-23.3%
Tax Relief Subventions								
Restricted Levies - Other								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	75,000.00	75,000.00	60,000.00	75,000.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	202,656.00	178,557.00	18,558.79	197,666.00	19,109.00	10.7%
TOTAL, OTHER STATE REVENUE			924,563.00	948,903.00	460,568.74	968,342.00	19,439.00	2.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	12,001.00	383,944.00	191,875.00	391,444.00	7,500.00	2.0%
Tuition		8710	163,838.00	165,973.00	91,288.00	204,795.00	38,822.00	23.4%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			175,839.00	549,917.00	283,163.00	596,239.00	46,322.00	8.4%
TOTAL, REVENUES			1,271,889.00	1,666,551.00	758,078.30	1,749,438.00	82,887.00	5.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	165,632.00	237,555.00	136,884.52	260,698.00	(23,143.00)	-9.7%
Certificated Pupil Support Salaries		1200	26,175.00	26,175.00	15,268.89	26,437.00	(262.00)	-1.0%
Certificated Supervisors' and Administrators' Salaries		1300	78,944.00	78,944.00	46,050.62	81,312.00	(2,368.00)	-3.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			270,751.00	342,674.00	198,204.03	368,447.00	(25,773.00)	-7.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	94,727.00	169,423.00	79,774.63	159,636.00	9,787.00	5.8%
Classified Support Salaries		2200	48,604.00	46,604.00	25,345.54	48,000.00	(1,396.00)	-3.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	14,933.00	21,216.00	2,159.50	17,660.00	3,556.00	16.8%
TOTAL, CLASSIFIED SALARIES			158,264.00	237,243.00	107,279.67	225,296.00	11,947.00	5.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	112,656.00	127,453.00	32,888.43	129,058.00	(1,605.00)	-1.3%
PERS		3201-3202	31,054.00	49,828.00	24,095.57	48,670.00	1,158.00	2.3%
OASDI/Medicare/Alternative		3301-3302	17,575.00	21,924.00	10,435.96	21,207.00	717.00	3.3%
Health and Welfare Benefits		3401-3402	41,015.00	122,876.00	63,942.58	123,154.00	(278.00)	-0.2%
Unemployment Insurance		3501-3502	227.00	290.00	152.44	294.00	(4.00)	-1.4%
Workers' Compensation		3601-3602	17,982.00	20,775.00	10,975.05	20,914.00	(139.00)	-0.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			220,509.00	343,146.00	142,490.03	343,297.00	(151.00)	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	9,021.00	9,825.00	0.00	9,825.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	113,506.00	122,276.00	34,891.90	130,675.00	(8,399.00)	-6.9%
Noncapitalized Equipment		4400	23,926.00	32,473.00	4,114.97	43,329.00	(10,856.00)	-33.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			146,453.00	164,574.00	39,006.87	183,829.00	(19,255.00)	-11.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	40,000.00	85,000.00	31,176.19	121,560.00	(36,560.00)	-43.0%
Travel and Conferences		5200	4,259.00	37,849.00	7,640.00	50,376.00	(12,527.00)	-33.1%
Dues and Memberships		5300	2,405.00	2,497.00	2,241.91	4,157.00	(1,660.00)	-66.5%
Insurance		5400-5450	25,000.00	25,000.00	25,148.02	25,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	15,000.00	15,000.00	4,191.58	15,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	618,870.00	612,035.00	136,788.55	602,683.00	9,352.00	1.5%
Communications		5900	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			707,534.00	779,381.00	207,186.25	820,776.00	(41,395.00)	-5.3%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	25,000.00	25,000.00	0.00	250,000.00	(225,000.00)	-900.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	41,190.68	41,191.00	(41,191.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			25,000.00	25,000.00	41,190.68	291,191.00	(266,191.00)	-1,064.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	114,249.00	137,122.00	0.00	145,864.00	(8,742.00)	-6.4%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			114,249.00	137,122.00	0.00	145,864.00	(8,742.00)	-6.4%
TOTAL, EXPENDITURES			1,642,760.00	2,029,140.00	735,357.53	2,378,700.00	(349,560.00)	-17.2%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	4,536.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			4,536.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			4,536.00	0.00	0.00	0.00	0.00	0.0%

2024-25 Second Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,677,411.00	1,680,086.00	911,662.64	1,680,626.00	540.00	0.0%
2) Federal Revenue		8100-8299	171,487.00	167,731.00	14,346.56	184,857.00	17,126.00	10.2%
3) Other State Revenue		8300-8599	929,524.00	953,864.00	464,277.21	973,033.00	19,169.00	2.0%
4) Other Local Revenue		8600-8799	595,839.00	969,917.00	324,601.34	1,153,039.00	183,122.00	18.9%
5) TOTAL, REVENUES			3,374,261.00	3,771,598.00	1,714,887.75	3,991,555.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	707,889.00	673,828.00	352,040.51	755,876.00	(82,048.00)	-12.2%
2) Classified Salaries		2000-2999	728,555.00	735,855.00	394,169.01	780,786.00	(44,931.00)	-6.1%
3) Employee Benefits		3000-3999	782,232.00	778,600.00	370,850.84	792,921.00	(14,321.00)	-1.8%
4) Books and Supplies		4000-4999	171,069.00	189,190.00	53,542.40	208,175.00	(18,985.00)	-10.0%
5) Services and Other Operating Expenditures		5000-5999	1,170,872.00	1,242,705.00	359,983.32	1,284,100.00	(41,395.00)	-3.3%
6) Capital Outlay		6000-6999	60,000.00	60,000.00	74,650.78	326,191.00	(266,191.00)	-443.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(23,653.00)	(17,409.00)	0.00	(19,119.00)	1,710.00	-9.8%
9) TOTAL, EXPENDITURES			3,596,964.00	3,662,769.00	1,605,236.86	4,128,930.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(222,703.00)	108,829.00	109,650.89	(137,375.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	46,000.00	46,000.00	0.00	46,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			46,000.00	46,000.00	0.00	46,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(176,703.00)	154,829.00	109,650.89	(91,375.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,119,898.49	6,084,155.00		11,224,025.00	5,139,870.00	84.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,119,898.49	6,084,155.00		11,224,025.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,119,898.49	6,084,155.00		11,224,025.00		
2) Ending Balance, June 30 (E + F1e)			5,943,195.49	6,238,984.00		11,132,650.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	600.00	600.00		600.00		
Stores		9712	0.00	0.00		0.00		

2024-25 Second Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	665,208.57	628,313.00		408,903.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	486,000.00	486,000.00		557,406.00		
Unassigned/Unappropriated Amount		9790	4,791,386.92	5,124,071.00		10,165,741.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,356,190.00	1,459,620.00	802,082.00	1,465,905.00	6,285.00	0.4%
Education Protection Account State Aid - Current Year		8012	237,051.00	129,808.00	64,904.00	137,060.00	7,252.00	5.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	241.00	241.00	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	500.00	500.00	New
Timber Yield Tax		8022	0.00	1,075.00	0.00	300.00	(775.00)	-72.1%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	80,111.00	86,022.00	44,676.64	73,000.00	(13,022.00)	-15.1%
Unsecured Roll Taxes		8042	2,350.00	2,139.00	0.00	2,700.00	561.00	26.2%
Prior Years' Taxes		8043	107.00	75.00	0.00	70.00	(5.00)	-6.7%
Supplemental Taxes		8044	1,602.00	1,347.00	0.00	850.00	(497.00)	-36.9%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			1,677,411.00	1,680,086.00	911,662.64	1,680,626.00	540.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%

2024-25 Second Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, LCFF SOURCES			1,677,411.00	1,680,086.00	911,662.64	1,680,626.00	540.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	120,251.00	120,251.00	0.00	122,206.00	1,955.00	1.6%
Special Education Discretionary Grants		8182	24,847.00	20,187.00	0.00	35,358.00	15,171.00	75.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	26,389.00	27,293.00	14,346.56	27,293.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			171,487.00	167,731.00	14,346.56	184,857.00	17,126.00	10.2%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	645,437.00	693,474.00	381,413.00	693,474.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	766.00	766.00	New
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,045.00	1,045.00	1,089.00	1,045.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	5,086.00	5,488.00	1,966.42	4,782.00	(706.00)	-12.9%
Tax Relief Subventions								
Restricted Levies - Other								

2024-25 Second Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	75,000.00	75,000.00	60,000.00	75,000.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	202,956.00	178,857.00	19,808.79	197,966.00	19,109.00	10.7%
TOTAL, OTHER STATE REVENUE			929,524.00	953,864.00	464,277.21	973,033.00	19,169.00	2.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	45,000.00	45,000.00	114,543.62	180,000.00	135,000.00	300.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(78,387.00)	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	368,000.00	368,000.00	0.00	368,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								

2024-25 Second Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	19,001.00	390,944.00	197,156.72	400,244.00	9,300.00	2.4%
Tuition		8710	163,838.00	165,973.00	91,288.00	204,795.00	38,822.00	23.4%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			595,839.00	969,917.00	324,601.34	1,153,039.00	183,122.00	18.9%
TOTAL, REVENUES			3,374,261.00	3,771,598.00	1,714,887.75	3,991,555.00	219,957.00	5.8%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	454,470.00	426,107.00	201,217.92	479,923.00	(53,816.00)	-12.6%
Certificated Pupil Support Salaries		1200	26,175.00	26,175.00	16,264.53	30,437.00	(4,262.00)	-16.3%
Certificated Supervisors' and Administrators' Salaries		1300	227,244.00	221,546.00	134,558.06	245,516.00	(23,970.00)	-10.8%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			707,889.00	673,828.00	352,040.51	755,876.00	(82,048.00)	-12.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	188,908.00	184,376.00	86,921.38	186,534.00	(2,158.00)	-1.2%
Classified Support Salaries		2200	127,896.00	130,363.00	76,325.48	140,409.00	(10,046.00)	-7.7%
Classified Supervisors' and Administrators' Salaries		2300	148,879.00	147,305.00	82,330.88	155,217.00	(7,912.00)	-5.4%
Clerical, Technical and Office Salaries		2400	247,939.00	252,595.00	146,431.77	280,966.00	(28,371.00)	-11.2%
Other Classified Salaries		2900	14,933.00	21,216.00	2,159.50	17,660.00	3,556.00	16.8%
TOTAL, CLASSIFIED SALARIES			728,555.00	735,855.00	394,169.01	780,786.00	(44,931.00)	-6.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	195,764.00	191,304.00	60,533.69	201,108.00	(9,804.00)	-5.1%
PERS		3201-3202	184,742.00	180,750.00	99,839.49	183,523.00	(2,773.00)	-1.5%
OASDI/Medicare/Alternative		3301-3302	66,160.00	63,158.00	33,693.71	67,333.00	(4,175.00)	-6.6%
Health and Welfare Benefits		3401-3402	278,222.00	292,566.00	149,888.89	285,906.00	6,660.00	2.3%
Unemployment Insurance		3501-3502	731.00	706.00	373.01	765.00	(59.00)	-8.4%
Workers' Compensation		3601-3602	56,613.00	50,116.00	26,522.05	54,286.00	(4,170.00)	-8.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%

2024-25 Second Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			782,232.00	778,600.00	370,850.84	792,921.00	(14,321.00)	-1.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	9,021.00	9,825.00	0.00	9,825.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	131,314.00	139,576.00	47,135.11	147,705.00	(8,129.00)	-5.8%
Noncapitalized Equipment		4400	30,734.00	39,789.00	6,407.29	50,645.00	(10,856.00)	-27.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			171,069.00	189,190.00	53,542.40	208,175.00	(18,985.00)	-10.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	40,000.00	85,000.00	31,176.19	121,560.00	(36,560.00)	-43.0%
Travel and Conferences		5200	23,117.00	56,707.00	18,396.60	69,234.00	(12,527.00)	-22.1%
Dues and Memberships		5300	36,068.00	36,146.00	27,848.48	37,806.00	(1,660.00)	-4.6%
Insurance		5400-5450	25,000.00	25,000.00	25,148.02	25,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	16,400.00	16,400.00	4,191.58	16,400.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,500.00	2,500.00	151.94	2,500.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,012,187.00	1,005,352.00	253,059.31	996,000.00	9,352.00	0.9%
Communications		5900	15,600.00	15,600.00	11.20	15,600.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,170,872.00	1,242,705.00	359,983.32	1,284,100.00	(41,395.00)	-3.3%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	25,000.00	25,000.00	0.00	250,000.00	(225,000.00)	-900.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	20,000.00	20,000.00	74,650.78	61,191.00	(41,191.00)	-206.0%
Equipment Replacement		6500	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			60,000.00	60,000.00	74,650.78	326,191.00	(266,191.00)	-443.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%

2024-25 Second Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(23,653.00)	(17,409.00)	0.00	(19,119.00)	1,710.00	-9.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(23,653.00)	(17,409.00)	0.00	(19,119.00)	1,710.00	-9.8%
TOTAL, EXPENDITURES			3,596,964.00	3,662,769.00	1,605,236.86	4,128,930.00	(466,161.00)	-12.7%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	46,000.00	46,000.00	0.00	46,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			46,000.00	46,000.00	0.00	46,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%

2024-25 Second Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			46,000.00	46,000.00	0.00	46,000.00	0.00	0.0%

Resource	Description	2024-25 Projected Totals
6300	Lottery: Instructional Materials	7,517.00
6500	Special Education	173,481.00
6620	Reversing Opioid Overdoses	2,905.00
9010	Other Restricted Local	225,000.00
Total, Restricted Balance		408,903.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	456,104.00	460,903.00	175,777.00	460,903.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,616.00	300.00	3,114.00	9,000.00	8,700.00	2,900.0%
5) TOTAL, REVENUES			458,720.00	461,203.00	178,891.00	469,903.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	173,334.00	114,534.00	90,552.07	168,271.00	(53,737.00)	-46.9%
2) Classified Salaries		2000-2999	54,730.00	54,757.00	17,097.85	32,761.00	21,996.00	40.2%
3) Employee Benefits		3000-3999	101,241.00	92,281.00	44,942.79	82,207.00	10,074.00	10.9%
4) Books and Supplies		4000-4999	49,489.00	20,993.00	8,590.85	29,894.00	(8,901.00)	-42.4%
5) Services and Other Operating Expenditures		5000-5999	31,062.00	45,214.00	29,586.96	51,836.00	(6,622.00)	-14.6%
6) Capital Outlay		6000-6999	64,106.00	64,106.00	10,804.35	68,806.00	(4,700.00)	-7.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	23,653.00	17,409.00	0.00	19,119.00	(1,710.00)	-9.8%
9) TOTAL, EXPENDITURES			497,615.00	409,294.00	201,574.87	452,894.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(38,895.00)	51,909.00	(22,683.87)	17,009.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(38,895.00)	51,909.00	(22,683.87)	17,009.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	53,335.50	53,334.00		53,335.00	1.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			53,335.50	53,334.00		53,335.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,335.50	53,334.00		53,335.00		
2) Ending Balance, June 30 (E + F1e)			14,440.50	105,243.00		70,344.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	39,699.30	105,243.00		70,344.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(25,258.80)	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	298,173.00	301,332.00	175,777.00	301,332.00	0.00	0.0%
All Other State Revenue	All Other	8590	157,931.00	159,571.00	0.00	159,571.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			456,104.00	460,903.00	175,777.00	460,903.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	1,834.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	2,616.00	300.00	1,280.00	9,000.00	8,700.00	2,900.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,616.00	300.00	3,114.00	9,000.00	8,700.00	2,900.0%
TOTAL, REVENUES			458,720.00	461,203.00	178,891.00	469,903.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	58,800.00	0.00	23,740.57	50,300.00	(50,300.00)	New
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	114,534.00	114,534.00	66,811.50	117,971.00	(3,437.00)	-3.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			173,334.00	114,534.00	90,552.07	168,271.00	(53,737.00)	-46.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,000.00	0.00	104.84	0.00	0.00	0.0%
Classified Support Salaries		2200	3,572.00	12,246.00	333.76	6,304.00	5,942.00	48.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	50,158.00	42,511.00	16,659.25	26,457.00	16,054.00	37.8%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			54,730.00	54,757.00	17,097.85	32,761.00	21,996.00	40.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
EMPLOYEE BENEFITS								
STRS		3101-3102	38,307.00	27,076.00	15,002.05	33,397.00	(6,321.00)	-23.3%
PERS		3201-3202	14,892.00	14,811.00	4,506.33	8,862.00	5,949.00	40.2%
OASDI/Medicare/Alternative		3301-3302	6,166.00	5,709.00	2,938.89	5,767.00	(58.00)	-1.0%
Health and Welfare Benefits		3401-3402	32,980.00	38,368.00	18,573.68	26,602.00	11,766.00	30.7%
Unemployment Insurance		3501-3502	115.00	85.00	53.81	104.00	(19.00)	-22.4%
Workers' Compensation		3601-3602	8,781.00	6,232.00	3,868.03	7,475.00	(1,243.00)	-19.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			101,241.00	92,281.00	44,942.79	82,207.00	10,074.00	10.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	42,135.00	14,173.00	8,590.85	23,074.00	(8,901.00)	-62.8%
Noncapitalized Equipment		4400	7,354.00	6,820.00	0.00	6,820.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			49,489.00	20,993.00	8,590.85	29,894.00	(8,901.00)	-42.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,648.00	2,000.00	2,280.12	5,500.00	(3,500.00)	-175.0%
Dues and Memberships		5300	708.00	1,600.00	109.00	1,600.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,707.00	9,000.00	3,634.21	10,000.00	(1,000.00)	-11.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,178.00	1,178.00	781.15	1,200.00	(22.00)	-1.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	19,173.00	28,288.00	21,092.58	30,388.00	(2,100.00)	-7.4%
Communications		5900	1,648.00	3,148.00	1,689.90	3,148.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			31,062.00	45,214.00	29,586.96	51,836.00	(6,622.00)	-14.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	64,106.00	64,106.00	10,804.35	68,806.00	(4,700.00)	-7.3%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			64,106.00	64,106.00	10,804.35	68,806.00	(4,700.00)	-7.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	23,653.00	17,409.00	0.00	19,119.00	(1,710.00)	-9.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			23,653.00	17,409.00	0.00	19,119.00	(1,710.00)	-9.8%
TOTAL, EXPENDITURES			497,615.00	409,294.00	201,574.87	452,894.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Projected Totals
6391	Adult Education Program	52,269.00
9010	Other Restricted Local	18,075.00
Total, Restricted Balance		70,344.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	146,000.00	146,000.00	0.00	146,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			146,000.00	146,000.00	0.00	146,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			100,000.00	100,000.00	0.00	100,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			46,000.00	46,000.00	0.00	46,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	46,000.00	46,000.00	0.00	46,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(46,000.00)	(46,000.00)	0.00	(46,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Forest Reserve Funds		8260	46,000.00	46,000.00	0.00	46,000.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			146,000.00	146,000.00	0.00	146,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			146,000.00	146,000.00	0.00	146,000.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
TOTAL, EXPENDITURES			100,000.00	100,000.00	0.00	100,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	46,000.00	46,000.00	0.00	46,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			46,000.00	46,000.00	0.00	46,000.00	0.00	0.0%

Resource	Description	2024-25 Projected Totals
Total, Restricted Balance		0.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.0%
2. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year	.74	.74	1.00	.74	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	13.34	13.34	16.52	16.52	3.18	24.0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	14.08	14.08	17.52	17.26	3.18	23.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	14.08	14.08	17.52	17.26	3.18	23.0%
4. Adults in Correctional Facilities					0.00	
5. County Operations Grant ADA	372.66	372.66	383.56	383.56	10.90	3.0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	4,128,930.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	409,914.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	326,191.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	334,822.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	204,795.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				865,808.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				2,853,208.00
Section II - Expenditures Per ADA				2024-25 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column D, sum of lines B1d and C9)*				0.00
B. Expenditures per ADA (Line I.E divided by Line II.A)				0.00
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)			Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)				2,135,096.72
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)				0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)				2,135,096.72
B. Required effort (Line A.2 times 90%)				1,921,587.05
C. Current year expenditures (Line I.E and Line II.B)				2,853,208.00
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)				0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)				MOE Met
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2026-27 may be reduced by the lower of the two percentages)				0.00%

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated Funded ADA has been preloaded. Manual adjustment may be required to reflect estimated Annual ADA.		
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Second Interim
2024-25 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	0.00	0.00	(19,119.00)				
Other Sources/Uses Detail					46,000.00	0.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	19,119.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
161 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	46,000.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Second Interim
2024-25 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								

Second Interim
2024-25 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	19,119.00	(19,119.00)	46,000.00	46,000.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the County Office's ADA Variances

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

Program / Fiscal Year	Estimated Funded ADA		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form AI) (Form MYPI)		

County and Charter School Alternative Education Grant ADA (Form AI, Lines B1d and C2d)

Current Year (2024-25)	0.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met

District Funded County Program ADA (Form AI, Line B2g)

Current Year (2024-25)	14.08	17.26	22.6%	Not Met
1st Subsequent Year (2025-26)	14.08	17.26	22.6%	Not Met
2nd Subsequent Year (2026-27)	14.08	17.26	22.6%	Not Met

County Operations Grant ADA (Form AI, Line B5)

Current Year (2024-25)	383.56	383.56	0.0%	Met
1st Subsequent Year (2025-26)	383.56	383.56	0.0%	Met
2nd Subsequent Year (2026-27)	383.56	383.56	0.0%	Met

Charter School ADA and Charter School Funded County Program ADA (Form AI, Lines C1 and C3f)

Current Year (2024-25)	0.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met

1B. Comparison of County Office ADA to the Standard

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

- 1a. STANDARD NOT MET - Projected ADA for County Operations Grant or county operated programs has changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Our number of students living in Verdi has increased.

2. CRITERION: LCFF Revenue

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

County Office LCFF Revenue Standard Percentage Range:

-2.0% to +2.0%

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	First Interim	Second Interim		Status
	(Form 01CSI, Item 2A)	Projected Year Totals	Percent Change	
Current Year (2024-25)	1,680,086.00	1,680,385.00	0.0%	Met
1st Subsequent Year (2025-26)	1,720,521.00	1,713,927.00	-.4%	Met
2nd Subsequent Year (2026-27)	1,764,273.00	1,763,696.00	0.0%	Met

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

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

1a. STANDARD MET - LCFF revenue has not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

3. **CRITERION: Salaries and Benefits**
STANDARD: Projected total salaries and benefits for any of the current fiscal year or two subsequent fiscal years has not changed by more than five percent since first interim projections.

County Office Salaries and Benefits Standard Percentage Range:

-5.0% to +5.0%

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

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

Fiscal Year	Salaries and Benefits		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals			
	(Form 011, Objects 1000-3999)	(Form 011, Objects 1000-3999)		
	(Form 01CSI, Item 3A)	(Form MYPI, Lines B1-B3)		
Current Year (2024-25)	2,188,283.00	2,329,583.00	6.5%	Not Met
1st Subsequent Year (2025-26)	2,243,846.00	2,388,195.00	6.4%	Not Met
2nd Subsequent Year (2026-27)	2,300,897.00	2,448,363.00	6.4%	Not Met

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

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

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

Explanation:
(required if NOT met)

We have reached a 2024-25 & 2025-26 settlement with our units.

4. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 4A)	Second interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)				
Current Year (2024-25)	167,731.00	184,857.00	10.2%	Yes
1st Subsequent Year (2025-26)	167,731.00	184,857.00	10.2%	Yes
2nd Subsequent Year (2026-27)	167,731.00	184,857.00	10.2%	Yes

Explanation:
(required if Yes) Our award of Alternative Dispute Resolution funds was not anticipated at first interim.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2024-25)	953,864.00	973,033.00	2.0%	No
1st Subsequent Year (2025-26)	953,864.00	973,033.00	2.0%	No
2nd Subsequent Year (2026-27)	953,864.00	973,033.00	2.0%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2024-25)	969,917.00	1,153,039.00	18.9%	Yes
1st Subsequent Year (2025-26)	744,917.00	824,917.00	10.7%	Yes
2nd Subsequent Year (2026-27)	744,917.00	824,917.00	10.7%	Yes

Explanation:
(required if Yes) Estimated interest revenue was understated at first interim.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2024-25)	189,190.00	208,175.00	10.0%	Yes
1st Subsequent Year (2025-26)	149,190.00	159,640.00	7.0%	Yes
2nd Subsequent Year (2026-27)	129,190.00	143,345.00	11.0%	Yes

Explanation:
(required if Yes) Increases due to additional state revenue.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2024-25)	1,242,705.00	1,284,100.00	3.3%	No
1st Subsequent Year (2025-26)	907,154.00	918,830.00	1.3%	No
2nd Subsequent Year (2026-27)	807,154.00	838,830.00	3.9%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Status
	Projected Year Totals	Projected Year Totals		
Total Federal, Other State, and Other Local Revenues (Section 4A)				
Current Year (2024-25)	2,091,512.00	2,310,929.00	10.5%	Not Met
1st Subsequent Year (2025-26)	1,866,512.00	1,982,807.00	6.2%	Not Met
2nd Subsequent Year (2026-27)	1,866,512.00	1,982,807.00	6.2%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2024-25)	1,431,895.00	1,492,275.00	4.2%	Met
1st Subsequent Year (2025-26)	1,056,344.00	1,078,470.00	2.1%	Met
2nd Subsequent Year (2026-27)	936,344.00	982,175.00	4.9%	Met

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

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

- 1a.

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

Explanation:

Federal Revenue

(linked from 4A

if NOT met)

Explanation:

Other State Revenue

(linked from 4A

if NOT met)

Explanation:

Other Local Revenue

(linked from 4A

if NOT met)
- 1b.

STANDARD MET - Projected total operating expenditures have not changed since first interim projections by more than the standard for the current and two subsequent fiscal years.

Explanation:

Books and Supplies

(linked from 4A

if NOT met)

Explanation:

Services and Other Exps

(linked from 4A

if NOT met)

5. CRITERION: Facilities Maintenance

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

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

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

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

		Second Interim Contribution		
		Projected Year Totals		
		(Fund 01, Resource 8150, Objects 8900-8999)		
	Required Minimum Contribution			Status
1.	OMMA/RMA Contribution	0.00	0.00	Met
2.	First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 5, Line 1)		0.00	

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

☐

Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)

☐

Other (explanation must be provided)

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

6. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	259.7%	318.9%	335.2%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	86.6%	106.3%	111.7%

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

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

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

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

Yes

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

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

b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

Current Year Projected Year Totals (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
0.00		

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

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2024-25)	537,887.00	1,750,230.00	N/A	Met
1st Subsequent Year (2025-26)	462,553.00	1,802,065.00	N/A	Met
2nd Subsequent Year (2026-27)	451,931.00	1,862,456.00	N/A	Met

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

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

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:

(required if NOT met)

7. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance	
	County School Service Fund	
	Projected Year Totals	
	(Form 011, Line F2)(Form MYPI, Line D2)	
Status		
Current Year (2024-25)	11,132,650.00	Met
1st Subsequent Year (2025-26)	11,367,838.00	Met
2nd Subsequent Year (2026-27)	11,688,922.00	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance	
	County School Service Fund	
	(Form CASH, Line F, June Column)	
	Status	
Current Year (2024-25)	5,124,508.79	Met

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

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

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

Explanation:
(required if NOT met)

8. CRITERION: Reserves

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

Percentage Level ³	County Office Total Expenditures and Other Financing Uses ³
5% or \$87,000 (greater of)	0 to \$7,653,999
4% or \$383,000 (greater of)	\$7,654,000 to \$19,138,999
3% or \$766,000 (greater of)	\$19,139,000 to \$86,123,000
2% or \$2,584,000 (greater of)	\$86,123,001 and over

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

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

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

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
County Office's Expenditures and Other Financing Uses(Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	4,128,930.00	3,507,546.00	3,471,419.00
County Office's Reserve Standard Percentage Level:	5%	5%	5%

8A. Calculating the County Office's Reserve Standard

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

		Current Year		
		Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
		(2024-25)	(2025-26)	(2026-27)
1.	Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	4,128,930.00	3,507,546.00	3,471,419.00
2.	Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)			
3.	Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	4,128,930.00	3,507,546.00	3,471,419.00
4.	Reserve Standard Percentage Level	5%	5%	5%
5.	Reserve Standard - by Percent (Line A3 times Line A4)	206,446.50	175,377.30	173,570.95
6.	Reserve Standard - by Amount (From percentage level chart above)	87,000.00	87,000.00	87,000.00
7.	County Office's Reserve Standard (Greater of Line A5 or Line A6)	206,446.50	175,377.30	173,570.95

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

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

		Current Year		
		Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
		(2024-25)	(2025-26)	(2026-27)
Reserve Amounts				
(Unrestricted resources 0000-1999 except line 4)				
1.	County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2.	County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	557,406.00	473,519.00	468,642.00
3.	County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	10,165,741.00	10,712,181.00	11,168,989.00
4.	County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8.	County Office's Available Reserve Amount (Lines B1 thru B7)	10,723,147.00	11,185,700.00	11,637,631.00
9.	County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	259.71%	318.90%	335.24%
County Office's Reserve Standard				
(Section 8A, Line 7):		206,446.50	175,377.30	173,570.95
Status:		Met	Met	Met

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

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

Yes

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

Forest Reserve funds are currently subject to reauthorization at the Federal level.

S5. Contributions

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

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

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

County Office's Contributions and Transfers Standard:

-5. 0% to 5. 0% or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2024-25)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
1b. Transfers In, County School Service Fund *					
Current Year (2024-25)	46,000.00	46,000.00	0.0%	0.00	Met
1st Subsequent Year (2025-26)	46,000.00	46,000.00	0.0%	0.00	Met
2nd Subsequent Year (2026-27)	46,000.00	46,000.00	0.0%	0.00	Met
1c. Transfers Out, County School Service Fund *					
Current Year (2024-25)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
1d. Capital Project Cost Overruns					
Have capital project cost overruns occurred since first interim projections that may impact the county school service fund operational budget?					No

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

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

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

1a. MET - Projected contributions have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1b. MET - Projected transfers in have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

- b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?

Yes

- c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

No

2 OPEB Liabilities

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

First Interim
(Form 01CSI, Item S7A)

Second Interim

57,101.00	57,101.00
0.00	0.00
57,101.00	57,101.00
Actuarial	Actuarial
Jun 30, 2023	Jun 30, 2023

3 OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

First Interim
(Form 01CSI, Item S7A)

Second Interim

6,118.00	6,118.00
6,118.00	6,118.00
6,118.00	6,118.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

0.00	0.00
0.00	0.00
0.00	0.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

15,689.00	15,689.00
15,689.00	15,689.00
15,689.00	15,689.00

- d. Number of retirees receiving OPEB benefits

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

1.00	1.00
1.00	1.00
1.00	1.00

4. Comments:

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

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

1

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

No

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

n/a

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

n/a

2

Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

First Interim
(Form 01CSI, Item S7B)

Second Interim

3

Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

b. Amount contributed (funded) for self-insurance programs

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

First Interim
(Form 01CSI, Item S7B)

Second Interim

4

Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of first interim projections?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full-time-equivalent (FTE) positions	10.5	10.5	10.5	10.5

1a. Have any salary and benefit negotiations been settled since first interim projections?

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

Yes

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

No

Negotiations Settled Since First Interim Projections

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Unrestricted and restricted revenues

Negotiations Not Settled

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

6. Amount included for any tentative salary schedule increases

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

1. Are costs of H&W benefit changes included in the interim and MYPs?

Yes

Yes

Yes

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Yes	Yes	Yes
1.7%	1.7%	1.7%

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

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

Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
No	No	No
No		No

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

No

Classified (Non-management)Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified (non-management) FTE positions	15.0	15.0	15.0	15.0

1a. Have any salary and benefit negotiations been settled since first interim projections?

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

If No, complete questions 5 and 6.

Yes

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

If Yes, complete questions 5 and 6.

No

Negotiations Settled Since First Interim Projections

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

Yes

Yes

No

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

6. Amount included for any tentative salary schedule increases

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

1. Are costs of H&W benefit changes included in the interim and MYPs?

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

Classified (Non-management)Prior Year Settlements Negotiated Since First Interim

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2024-25)	(2025-26)	(2026-27)
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

Classified (Non-management) Attrition (layoffs and retirements)	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2024-25)	(2025-26)	(2026-27)
1. Are savings from attrition included in the interim and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?

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

If No, continue with section S8C.

n/a

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	7.3	7.3	7.3	7.3

1a. Have any salary and benefit negotiations been settled since first interim projections?

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

n/a

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since First Interim Projections

2. Salary settlement:

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

Total cost of salary settlement

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

Management/Supervisor/Confidential
Step and Column Adjustments

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

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

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

S9.

Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.

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

No

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

2.

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

ADDITIONAL FISCAL INDICATORS

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

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

A1.

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

No

A2.

Is the system of personnel position control independent from the payroll system?

No

A3.

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

No

A4.

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

No

A5.

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

No

A6.

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

No

A7.

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

No

A8.

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

Yes

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

Comments:
(optional)

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: March 19, 2025 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☒ POSITIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

☐ QUALIFIED CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

☐ NEGATIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Randy Jones Telephone: (530)993-1660 x120
Title: CBO E-mail: rjones@spjUSD.org

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

Second Interim
DISTRICT CERTIFICATION OF INTERIM REPORT
For the Fiscal Year 2024-25

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?		X
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		* If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2023-24) annual payment?	X	
		* If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
S7b	Other Self-insurance Benefits	* If yes, have there been changes since first interim in OPEB liabilities?	X	
		Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	* If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
		As of second interim projections, are salary and benefit negotiations still unsettled for:		
		* Certificated? (Section S8A, Line 1b)	X	
S8	Labor Agreement Budget Revisions	* Classified? (Section S8B, Line 1b)	X	
		* Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
		For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
S8		* Certificated? (Section S8A, Line 3)	X	
		* Classified? (Section S8B, Line 3)	X	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

G = General Ledger Data; S = Supplemental Data

Data Supplied For:					
Form	Description	2024-25 Original Budget	2024-25 Board Approved Operating Budget	2024-25 Actuals to Date	2024-25 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
08I	Student Activity Special Revenue Fund				
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund				
12I	Child Development Fund				
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund				
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund				
25I	Capital Facilities Fund				
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund				
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund				
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund	G	G	G	G
76I	Warrant/Pass-Through Fund				
95I	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet				
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE									
A. BEGINNING CASH			5,990,561.93	6,296,685.69	6,892,388.42	6,582,236.82	6,424,549.34	5,598,020.31	6,010,244.23	5,737,133.40
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010- 8019		341,296.50	341,296.50	341,296.50	367,947.00	0.00	0.00	163,169.10	226,001.28
Property Taxes	8020- 8079		0.00	604,533.44	0.00	37,783.34	0.00	982,366.84	75,566.68	0.00
Miscellaneous Funds	8080- 8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100- 8299		33,587.40	0.00	0.00	33,587.40	0.00	0.00	33,587.40	0.00
Other State Revenue	8300- 8599		49,236.55	30,554.15	48,414.15	71,114.55	36.00	21,898.00	30,932.06	13,878.15
Other Local Revenue	8600- 8799		375.00	0.00	0.00	15,000.00	0.00	0.00	15,000.00	0.00
Interfund Transfers In	8900- 8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930- 8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			424,495.45	976,384.09	389,710.65	525,432.29	36.00	1,004,264.84	318,255.24	239,879.43
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999		18,764.52	36,468.87	270,772.20	246,091.63	249,749.79	257,842.01	238,750.90	238,750.90
Classified Salaries	2000- 2999		32,382.24	47,731.37	77,520.44	72,572.84	77,507.87	74,008.83	67,885.56	67,885.56
Employee Benefits	3000- 3999		25,157.09	42,849.50	138,993.84	132,374.46	133,386.38	134,075.15	129,870.00	129,870.00
Books and Supplies	4000- 4999		2,746.73	75,242.25	43,477.52	63,005.43	40,226.21	33,367.25	24,643.65	3,996.48
Services	5000- 5999		27,555.09	172,131.57	169,075.42	169,075.42	320,765.06	90,051.46	125,374.13	71,360.43
Capital Outlay	6000- 6999		11,766.02	6,257.80	22.85	0.00	4,929.72	2,696.23	4,841.82	7,440.03
Other Outgo	7000- 7499		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600- 7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			118,371.69	380,681.36	699,862.25	683,119.77	826,565.02	592,040.93	591,366.06	519,303.40
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			306,123.76	595,702.73	(310,151.60)	(157,687.48)	(826,529.02)	412,223.91	(273,110.82)	(279,423.98)
F. ENDING CASH (A + E)			6,296,685.69	6,892,388.42	6,582,236.82	6,424,549.34	5,598,020.31	6,010,244.23	5,737,133.40	5,457,709.43
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE								
A. BEGINNING CASH		5,457,709.43	5,625,545.28	5,070,039.62	5,721,757.69				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	226,001.28	226,001.28	226,001.28	226,001.28	0.00	0.00	2,685,012.00	2,685,012.00
Property Taxes	8020-8079	717,883.46	68,010.01	1,388,221.23	0.00	0.00	0.00	3,874,365.00	3,874,365.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	0.00	33,587.40	0.00	202,500.00	39,349.40	0.00	376,199.00	376,199.00
Other State Revenue	8300-8599	35,740.15	32,560.55	13,878.15	59,303.15	1,135,530.40	0.00	1,543,076.00	1,543,076.00
Other Local Revenue	8600-8799	0.00	15,000.00	0.00	62,327.00	242,125.00	0.00	349,827.00	349,827.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		979,624.89	375,159.24	1,628,100.66	550,131.43	1,417,004.80	0.00	8,828,479.00	8,828,479.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	284,341.77	264,772.45	278,185.05	378,458.92	0.00	0.00	2,762,949.00	2,762,949.00
Classified Salaries	2000-2999	75,778.89	71,352.28	81,016.66	159,534.46	0.00	0.00	905,177.00	905,177.00
Employee Benefits	3000-3999	257,990.25	257,990.25	257,990.25	254,784.82	0.00	0.00	1,895,331.99	1,895,332.00
Books and Supplies	4000-4999	73,814.37	160,826.87	41,811.89	328,907.35	0.00	0.00	892,066.00	892,066.00
Services	5000-5999	119,863.75	174,615.40	316,565.30	905,115.97	0.00	0.00	2,661,549.00	2,661,549.00
Capital Outlay	6000-6999	0.00	1,107.64	813.44	512,377.46	0.00	0.00	552,253.00	552,253.00
Other Outgo	7000-7499	0.00	0.00	0.00	268,288.00	0.00	0.00	268,288.00	268,288.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	2,070,411.00	0.00	0.00	2,070,411.00	2,070,411.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		811,789.03	930,664.90	976,382.59	4,877,877.98	0.00	0.00	12,008,025.00	12,008,025.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380	0.00	0.00	0.00	0.00		0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		167,835.86	(555,505.66)	651,718.07	(4,327,746.55)	1,417,004.80	0.00	(3,179,545.99)	(3,179,546.00)
F. ENDING CASH (A + E)		5,625,545.28	5,070,039.62	5,721,757.69	1,394,011.14				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								2,811,015.94	

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	6,559,377.00	4.84%	6,876,921.00	(1.00%)	6,808,160.00
2. Federal Revenues	8100-8299	200,000.00	0.00%	200,000.00	0.00%	200,000.00
3. Other State Revenues	8300-8599	89,298.00	0.00%	89,298.00	0.00%	89,298.00
4. Other Local Revenues	8600-8799	321,827.00	(15.54%)	271,827.00	0.00%	271,827.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(34,838.00)	(56.94%)	(15,000.00)	(100.00%)	0.00
6. Total (Sum lines A1 thru A5c)		7,135,664.00	4.03%	7,423,046.00	(.72%)	7,369,285.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,403,023.00		2,553,181.00
b. Step & Column Adjustment				28,836.00		30,638.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				121,322.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,403,023.00	6.25%	2,553,181.00	1.20%	2,583,819.00
2. Classified Salaries						
a. Base Salaries				826,176.00		892,194.00
b. Step & Column Adjustment				20,654.00		22,305.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				45,364.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	826,176.00	7.99%	892,194.00	2.50%	914,499.00
3. Employee Benefits	3000-3999	1,460,265.00	5.95%	1,547,211.00	1.50%	1,570,419.00
4. Books and Supplies	4000-4999	273,553.00	(.40%)	272,453.00	0.00%	272,453.00
5. Services and Other Operating Expenditures	5000-5999	1,851,732.00	(6.81%)	1,725,556.00	0.00%	1,725,556.00
6. Capital Outlay	6000-6999	358,814.00	(87.27%)	45,676.00	0.00%	45,676.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	268,288.00	0.00%	268,288.00	0.00%	268,288.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(113,125.00)	0.00%	(113,125.00)	0.00%	(113,125.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,070,411.00	(96.93%)	63,555.00	0.00%	63,555.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		9,399,137.00	(22.81%)	7,254,989.00	1.05%	7,331,140.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,263,473.00)		168,057.00		38,145.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		4,252,331.00		1,988,858.00		2,156,915.00
2. Ending Fund Balance (Sum lines C and D1)		1,988,858.00		2,156,915.00		2,195,060.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	4,100.00		4,100.00		4,100.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	500,000.00		500,000.00		500,000.00
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
1. Reserve for Economic Uncertainties	9789	1,250,991.00		1,048,218.00		1,048,279.00
2. Unassigned/Unappropriated	9790	233,767.00		604,597.00		642,681.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,988,858.00		2,156,915.00		2,195,060.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,250,991.00		1,048,218.00		1,048,279.00
c. Unassigned/Unappropriated	9790	233,767.00		604,597.00		642,681.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		1,484,758.00		1,652,815.00		1,690,960.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Adjustment due to salary settlement						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	176,199.00	34.16%	236,387.00	(34.40%)	155,063.00
3. Other State Revenues	8300-8599	1,453,778.00	(50.61%)	718,008.00	0.00%	718,008.00
4. Other Local Revenues	8600-8799	28,000.00	0.00%	28,000.00	0.00%	28,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	34,838.00	270.34%	129,018.00	4.39%	134,682.00
6. Total (Sum lines A1 thru A5c)		1,692,815.00	(34.35%)	1,111,413.00	(6.81%)	1,035,753.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				359,926.00		182,507.00
b. Step & Column Adjustment				4,435.00		2,900.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(181,854.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	359,926.00	(49.29%)	182,507.00	1.59%	185,407.00
2. Classified Salaries						
a. Base Salaries				79,001.00		42,659.00
b. Step & Column Adjustment				1,975.00		900.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(38,317.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	79,001.00	(46.00%)	42,659.00	2.11%	43,559.00
3. Employee Benefits	3000-3999	435,067.00	(19.57%)	349,946.00	.53%	351,811.00
4. Books and Supplies	4000-4999	618,513.00	(68.82%)	192,854.00	(42.17%)	111,528.00
5. Services and Other Operating Expenditures	5000-5999	809,817.00	(60.97%)	316,100.00	0.00%	316,100.00
6. Capital Outlay	6000-6999	193,439.00	(90.66%)	18,064.00	0.00%	18,064.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	113,125.00	(74.70%)	28,623.00	0.00%	28,623.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		2,608,888.00	(56.66%)	1,130,753.00	(6.69%)	1,055,092.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(916,073.00)		(19,340.00)		(19,339.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		1,452,938.00		536,865.00		517,525.00
2. Ending Fund Balance (Sum lines C and D1)		536,865.00		517,525.00		498,186.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	536,865.00		546,535.00		556,206.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		(29,010.00)		(58,020.00)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		536,865.00		517,525.00		498,186.00
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Adjustment due to salary settlement						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	6,559,377.00	4.84%	6,876,921.00	(1.00%)	6,808,160.00
2. Federal Revenues	8100-8299	376,199.00	16.00%	436,387.00	(18.64%)	355,063.00
3. Other State Revenues	8300-8599	1,543,076.00	(47.68%)	807,306.00	0.00%	807,306.00
4. Other Local Revenues	8600-8799	349,827.00	(14.29%)	299,827.00	0.00%	299,827.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	114,018.00	18.12%	134,682.00
6. Total (Sum lines A1 thru A5c)		8,828,479.00	(3.33%)	8,534,459.00	(1.52%)	8,405,038.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,762,949.00		2,735,688.00
b. Step & Column Adjustment				33,271.00		33,538.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(60,532.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,762,949.00	(.99%)	2,735,688.00	1.23%	2,769,226.00
2. Classified Salaries						
a. Base Salaries				905,177.00		934,853.00
b. Step & Column Adjustment				22,629.00		23,205.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				7,047.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	905,177.00	3.28%	934,853.00	2.48%	958,058.00
3. Employee Benefits	3000-3999	1,895,332.00	.10%	1,897,157.00	1.32%	1,922,230.00
4. Books and Supplies	4000-4999	892,066.00	(47.84%)	465,307.00	(17.48%)	383,981.00
5. Services and Other Operating Expenditures	5000-5999	2,661,549.00	(23.29%)	2,041,656.00	0.00%	2,041,656.00
6. Capital Outlay	6000-6999	552,253.00	(88.46%)	63,740.00	0.00%	63,740.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	268,288.00	0.00%	268,288.00	0.00%	268,288.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	(84,502.00)	0.00%	(84,502.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,070,411.00	(96.93%)	63,555.00	0.00%	63,555.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		12,008,025.00	(30.17%)	8,385,742.00	.01%	8,386,232.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(3,179,546.00)		148,717.00		18,806.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		5,705,269.00		2,525,723.00		2,674,440.00
2. Ending Fund Balance (Sum lines C and D1)		2,525,723.00		2,674,440.00		2,693,246.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	4,100.00		4,100.00		4,100.00
b. Restricted	9740	536,865.00		546,535.00		556,206.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	500,000.00		500,000.00		500,000.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,250,991.00		1,048,218.00		1,048,279.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
2. Unassigned/Unappropriated	9790	233,767.00		575,587.00		584,661.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,525,723.00		2,674,440.00		2,693,246.00
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,250,991.00		1,048,218.00		1,048,279.00
c. Unassigned/Unappropriated	9790	233,767.00		604,597.00		642,681.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			(29,010.00)		(58,020.00)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		1,484,758.00		1,623,805.00		1,632,940.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		12.36%		19.36%		19.47%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		382.08		382.08		382.08
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		12,008,025.00		8,385,742.00		8,386,232.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		12,008,025.00		8,385,742.00		8,386,232.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		480,321.00		335,429.68		335,449.28
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		87,000.00		87,000.00		87,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		480,321.00		335,429.68		335,449.28
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

2024-25 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	6,160,246.00	6,657,293.00	3,597,778.32	6,559,377.00	(97,916.00)	-1.5%
2) Federal Revenue		8100-8299	100,000.00	100,000.00	0.00	200,000.00	100,000.00	100.0%
3) Other State Revenue		8300-8599	80,406.00	89,298.00	67,892.48	89,298.00	0.00	0.0%
4) Other Local Revenue		8600-8799	259,500.00	259,500.00	224,724.55	321,827.00	62,327.00	24.0%
5) TOTAL, REVENUES			6,600,152.00	7,106,091.00	3,890,395.35	7,170,502.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,409,276.00	2,408,407.00	1,207,402.69	2,403,023.00	5,384.00	0.2%
2) Classified Salaries		2000-2999	905,899.00	830,562.00	426,900.94	826,176.00	4,386.00	0.5%
3) Employee Benefits		3000-3999	1,493,294.00	1,469,758.00	750,935.95	1,460,265.00	9,493.00	0.6%
4) Books and Supplies		4000-4999	263,796.00	272,453.00	142,728.73	273,553.00	(1,100.00)	-0.4%
5) Services and Other Operating Expenditures		5000-5999	1,841,565.00	1,837,632.00	735,529.33	1,851,732.00	(14,100.00)	-0.8%
6) Capital Outlay		6000-6999	8,000.00	45,676.00	14,350.00	358,814.00	(313,138.00)	-685.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	268,288.00	268,288.00	109,542.00	268,288.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(102,754.00)	(99,270.00)	(46.00)	(113,125.00)	13,855.00	-14.0%
9) TOTAL, EXPENDITURES			7,087,364.00	7,033,506.00	3,387,343.64	7,328,726.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(487,212.00)	72,585.00	503,051.71	(158,224.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	76,470.00	63,555.00	0.00	2,070,411.00	(2,006,856.00)	-3,157.7%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(16,892.00)	(18,662.00)	0.00	(34,838.00)	(16,176.00)	86.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(93,362.00)	(82,217.00)	0.00	(2,105,249.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(580,574.00)	(9,632.00)	503,051.71	(2,263,473.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,252,330.87	4,255,489.00		4,252,331.00	(3,158.00)	-0.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,252,330.87	4,255,489.00		4,252,331.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,252,330.87	4,255,489.00		4,252,331.00		
2) Ending Balance, June 30 (E + F1e)			3,671,756.87	4,245,857.00		1,988,858.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	4,100.00	4,100.00		4,100.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		500,000.00		
Necessary Small School Reserve	0000	9760				500,000.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,180,000.00	1,180,000.00		1,250,991.00		
Unassigned/Unappropriated Amount		9790	2,487,656.87	3,061,757.00		233,767.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	2,275,310.00	2,526,162.00	1,638,145.00	2,553,920.00	27,758.00	1.1%
Education Protection Account State Aid - Current Year		8012	106,602.00	763,870.00	143,459.00	297,534.00	(466,336.00)	-61.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	(166,442.00)	(166,442.00)	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	3,490.00	14,997.00	7,024.40	18,588.00	3,591.00	23.9%
Timber Yield Tax		8022	15,395.00	20,030.00	14,249.22	12,327.00	(7,703.00)	-38.5%
Other Subventions/In-Lieu Taxes		8029	0.00	2,624.00	3,858.09	0.00	(2,624.00)	-100.0%
County & District Taxes								
Secured Roll Taxes		8041	3,641,479.00	3,124,973.00	1,710,973.26	3,146,132.00	21,159.00	0.7%
Unsecured Roll Taxes		8042	39,317.00	83,551.00	79,525.93	96,775.00	13,224.00	15.8%
Prior Years' Taxes		8043	453.00	2,095.00	543.42	543.00	(1,552.00)	-74.1%
Supplemental Taxes		8044	0.00	28,714.00	0.00	0.00	(28,714.00)	-100.0%
Education Revenue Augmentation Fund (ERAF)		8045	78,200.00	90,277.00	0.00	600,000.00	509,723.00	564.6%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			6,160,246.00	6,657,293.00	3,597,778.32	6,559,377.00	(97,916.00)	-1.5%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, LCFF SOURCES			6,160,246.00	6,657,293.00	3,597,778.32	6,559,377.00	(97,916.00)	-1.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	100,000.00	100,000.00	0.00	200,000.00	100,000.00	100.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Every Student Succeeds Act		8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			100,000.00	100,000.00	0.00	200,000.00	100,000.00	100.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	17,844.00	17,844.00	17,845.00	17,844.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	62,162.00	71,054.00	38,989.48	71,054.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	400.00	400.00	11,058.00	400.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			80,406.00	89,298.00	67,892.48	89,298.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	4,500.00	4,500.00	7,337.00	4,500.00	0.00	0.0%
Interest		8660	60,000.00	60,000.00	121,246.54	60,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	77,037.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	189,500.00	189,500.00	0.00	189,500.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%

2024-25 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	5,500.00	5,500.00	19,104.01	67,827.00	62,327.00	1,133.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			259,500.00	259,500.00	224,724.55	321,827.00	62,327.00	24.0%
TOTAL, REVENUES			6,600,152.00	7,106,091.00	3,890,395.35	7,170,502.00	64,411.00	0.9%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,985,341.00	1,902,243.00	915,890.52	1,896,234.00	6,009.00	0.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	423,935.00	506,164.00	291,512.17	506,789.00	(625.00)	-0.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,409,276.00	2,408,407.00	1,207,402.69	2,403,023.00	5,384.00	0.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	232,278.00	200,615.00	91,590.99	188,842.00	11,773.00	5.9%
Classified Support Salaries		2200	470,963.00	428,250.00	226,873.77	435,081.00	(6,831.00)	-1.6%
Classified Supervisors' and Administrators' Salaries		2300	2,700.00	2,648.00	1,350.00	2,535.00	113.00	4.3%
Clerical, Technical and Office Salaries		2400	199,958.00	199,049.00	107,086.18	199,718.00	(669.00)	-0.3%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			905,899.00	830,562.00	426,900.94	826,176.00	4,386.00	0.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	432,946.00	434,518.00	207,368.46	435,230.00	(712.00)	-0.2%
PERS		3201-3202	199,325.00	178,341.00	98,058.74	178,079.00	262.00	0.1%
OASDI/Medicare/Alternative		3301-3302	97,836.00	94,103.00	47,601.24	94,239.00	(136.00)	-0.1%
Health and Welfare Benefits		3401-3402	627,882.00	639,616.00	335,412.67	629,888.00	9,728.00	1.5%
Unemployment Insurance		3501-3502	1,657.00	1,603.00	817.22	1,598.00	5.00	0.3%
Workers' Compensation		3601-3602	116,111.00	102,828.00	52,303.37	102,482.00	346.00	0.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	17,537.00	18,749.00	9,374.25	18,749.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,493,294.00	1,469,758.00	750,935.95	1,460,265.00	9,493.00	0.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	195,473.00	208,903.00	114,889.82	210,003.00	(1,100.00)	-0.5%
Noncapitalized Equipment		4400	68,323.00	63,550.00	27,838.91	63,550.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			263,796.00	272,453.00	142,728.73	273,553.00	(1,100.00)	-0.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	5,914.00	8,024.00	19,163.44	8,124.00	(100.00)	-1.2%
Dues and Memberships		5300	24,129.00	24,875.00	11,302.36	24,875.00	0.00	0.0%
Insurance		5400-5450	178,500.00	178,500.00	220,061.75	178,500.00	0.00	0.0%
Operations and Housekeeping Services		5500	504,947.00	504,947.00	171,078.88	504,947.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	110,384.00	110,384.00	99,696.03	110,384.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	908,412.00	901,623.00	203,479.29	915,623.00	(14,000.00)	-1.6%
Communications		5900	109,279.00	109,279.00	10,747.58	109,279.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,841,565.00	1,837,632.00	735,529.33	1,851,732.00	(14,100.00)	-0.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	37,676.00	14,350.00	25,699.00	11,977.00	31.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	8,000.00	8,000.00	0.00	333,115.00	(325,115.00)	-4,063.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,000.00	45,676.00	14,350.00	358,814.00	(313,138.00)	-685.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	104,450.00	104,450.00	0.00	104,450.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	163,838.00	163,838.00	109,542.00	163,838.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			268,288.00	268,288.00	109,542.00	268,288.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(102,754.00)	(99,270.00)	(46.00)	(113,125.00)	13,855.00	-14.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(102,754.00)	(99,270.00)	(46.00)	(113,125.00)	13,855.00	-14.0%
TOTAL, EXPENDITURES			7,087,364.00	7,033,506.00	3,387,343.64	7,328,726.00	(295,220.00)	-4.2%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	76,470.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	63,555.00	0.00	2,070,411.00	(2,006,856.00)	-3,157.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			76,470.00	63,555.00	0.00	2,070,411.00	(2,006,856.00)	-3,157.7%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(16,892.00)	(18,662.00)	0.00	(34,838.00)	(16,176.00)	86.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(16,892.00)	(18,662.00)	0.00	(34,838.00)	(16,176.00)	86.7%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(93,362.00)	(82,217.00)	0.00	(2,105,249.00)	(2,023,032.00)	2,460.6%

2024-25 Second Interim
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	281,815.00	173,699.00	115,891.96	176,199.00	2,500.00	1.4%
3) Other State Revenue		8300-8599	788,182.00	1,408,353.00	722,546.67	1,453,778.00	45,425.00	3.2%
4) Other Local Revenue		8600-8799	1.00	28,000.00	10,000.00	28,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,069,998.00	1,610,052.00	848,438.63	1,657,977.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	345,973.00	289,383.00	181,837.79	359,926.00	(70,543.00)	-24.4%
2) Classified Salaries		2000-2999	100,972.00	73,106.00	28,762.30	79,001.00	(5,895.00)	-8.1%
3) Employee Benefits		3000-3999	446,594.00	401,071.00	90,563.73	435,067.00	(33,996.00)	-8.5%
4) Books and Supplies		4000-4999	605,801.00	628,843.00	121,760.79	618,513.00	10,330.00	1.6%
5) Services and Other Operating Expenditures		5000-5999	667,038.00	655,159.00	201,043.75	809,817.00	(154,658.00)	-23.6%
6) Capital Outlay		6000-6999	32,672.00	32,671.00	46,296.60	193,439.00	(160,768.00)	-492.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	102,754.00	99,270.00	46.00	113,125.00	(13,855.00)	-14.0%
9) TOTAL, EXPENDITURES			2,301,804.00	2,179,503.00	670,310.96	2,608,888.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,231,806.00)	(569,451.00)	178,127.67	(950,911.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	16,892.00	18,662.00	0.00	34,838.00	16,176.00	86.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			16,892.00	18,662.00	0.00	34,838.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,214,914.00)	(550,789.00)	178,127.67	(916,073.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,452,937.40	1,452,933.00		1,452,938.00	5.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,452,937.40	1,452,933.00		1,452,938.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,452,937.40	1,452,933.00		1,452,938.00		
2) Ending Balance, June 30 (E + F1e)			238,023.40	902,144.00		536,865.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	320,334.80	902,144.00		536,865.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(82,311.40)	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								

2024-25 Second Interim
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	99,036.00	104,833.00	72,521.00	104,833.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	16,307.00	15,097.00	7,815.05	15,097.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	10,064.00	10,000.00	9,404.03	10,000.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	156,408.00	43,769.00	26,151.88	46,269.00	2,500.00	5.7%
TOTAL, FEDERAL REVENUE			281,815.00	173,699.00	115,891.96	176,199.00	2,500.00	1.4%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	25,286.00	30,718.00	15,629.83	30,718.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%

2024-25 Second Interim
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	79,445.00	79,445.00	480.29	157,345.00	77,900.00	98.1%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	683,451.00	1,298,190.00	706,436.55	1,265,715.00	(32,475.00)	-2.5%
TOTAL, OTHER STATE REVENUE			788,182.00	1,408,353.00	722,546.67	1,453,778.00	45,425.00	3.2%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1.00	28,000.00	10,000.00	28,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1.00	28,000.00	10,000.00	28,000.00	0.00	0.0%
TOTAL, REVENUES			1,069,998.00	1,610,052.00	848,438.63	1,657,977.00	47,925.00	3.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	338,973.00	282,385.00	177,755.39	352,928.00	(70,543.00)	-25.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	7,000.00	6,998.00	4,082.40	6,998.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			345,973.00	289,383.00	181,837.79	359,926.00	(70,543.00)	-24.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	51,129.00	42,884.00	17,067.84	52,152.00	(9,268.00)	-21.6%
Classified Support Salaries		2200	49,843.00	30,222.00	11,694.46	26,849.00	3,373.00	11.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			100,972.00	73,106.00	28,762.30	79,001.00	(5,895.00)	-8.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	315,901.00	299,499.00	32,099.14	307,980.00	(8,481.00)	-2.8%
PERS		3201-3202	21,319.00	18,197.00	6,684.49	19,040.00	(843.00)	-4.6%
OASDI/Medicare/Alternative		3301-3302	12,261.00	9,688.00	4,709.32	11,963.00	(2,275.00)	-23.5%
Health and Welfare Benefits		3401-3402	80,700.00	62,270.00	39,996.77	83,443.00	(21,173.00)	-34.0%
Unemployment Insurance		3501-3502	490.00	174.00	105.42	193.00	(19.00)	-10.9%
Workers' Compensation		3601-3602	15,923.00	11,243.00	6,968.59	12,448.00	(1,205.00)	-10.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

2024-25 Second Interim
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			446,594.00	401,071.00	90,563.73	435,067.00	(33,996.00)	-8.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	63,953.00	63,953.00	50,414.91	63,953.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	452,498.00	404,265.00	54,002.01	308,556.00	95,709.00	23.7%
Noncapitalized Equipment		4400	89,350.00	160,625.00	17,343.87	246,004.00	(85,379.00)	-53.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			605,801.00	628,843.00	121,760.79	618,513.00	10,330.00	1.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	25,000.00	0.00	0.00	0.0%
Travel and Conferences		5200	83,319.00	108,148.00	33,577.71	238,380.00	(130,232.00)	-120.4%
Dues and Memberships		5300	0.00	56.00	28.05	56.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,000.00	5,000.00	2,435.76	5,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,500.00	1,500.00	1,093.98	1,530.00	(30.00)	-2.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	571,819.00	540,455.00	138,908.25	564,851.00	(24,396.00)	-4.5%
Communications		5900	5,400.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			667,038.00	655,159.00	201,043.75	809,817.00	(154,658.00)	-23.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	156,799.00	(156,799.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	32,671.00	32,671.00	46,296.60	36,640.00	(3,969.00)	-12.1%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			32,672.00	32,671.00	46,296.60	193,439.00	(160,768.00)	-492.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								

2024-25 Second Interim
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	102,754.00	99,270.00	46.00	113,125.00	(13,855.00)	-14.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			102,754.00	99,270.00	46.00	113,125.00	(13,855.00)	-14.0%
TOTAL, EXPENDITURES			2,301,804.00	2,179,503.00	670,310.96	2,608,888.00	(429,385.00)	-19.7%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	16,892.00	18,662.00	0.00	34,838.00	16,176.00	86.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			16,892.00	18,662.00	0.00	34,838.00	16,176.00	86.7%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			16,892.00	18,662.00	0.00	34,838.00	(16,176.00)	-86.7%

2024-25 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	6,160,246.00	6,657,293.00	3,597,778.32	6,559,377.00	(97,916.00)	-1.5%
2) Federal Revenue		8100-8299	381,815.00	273,699.00	115,891.96	376,199.00	102,500.00	37.4%
3) Other State Revenue		8300-8599	868,588.00	1,497,651.00	790,439.15	1,543,076.00	45,425.00	3.0%
4) Other Local Revenue		8600-8799	259,501.00	287,500.00	234,724.55	349,827.00	62,327.00	21.7%
5) TOTAL, REVENUES			7,670,150.00	8,716,143.00	4,738,833.98	8,828,479.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,755,249.00	2,697,790.00	1,389,240.48	2,762,949.00	(65,159.00)	-2.4%
2) Classified Salaries		2000-2999	1,006,871.00	903,668.00	455,663.24	905,177.00	(1,509.00)	-0.2%
3) Employee Benefits		3000-3999	1,939,888.00	1,870,829.00	841,499.68	1,895,332.00	(24,503.00)	-1.3%
4) Books and Supplies		4000-4999	869,597.00	901,296.00	264,489.52	892,066.00	9,230.00	1.0%
5) Services and Other Operating Expenditures		5000-5999	2,508,603.00	2,492,791.00	936,573.08	2,661,549.00	(168,758.00)	-6.8%
6) Capital Outlay		6000-6999	40,672.00	78,347.00	60,646.60	552,253.00	(473,906.00)	-604.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	268,288.00	268,288.00	109,542.00	268,288.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,389,168.00	9,213,009.00	4,057,654.60	9,937,614.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,719,018.00)	(496,866.00)	681,179.38	(1,109,135.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	76,470.00	63,555.00	0.00	2,070,411.00	(2,006,856.00)	-3,157.7%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(76,470.00)	(63,555.00)	0.00	(2,070,411.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,795,488.00)	(560,421.00)	681,179.38	(3,179,546.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,705,268.27	5,708,422.00		5,705,269.00	(3,153.00)	-0.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,705,268.27	5,708,422.00		5,705,269.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,705,268.27	5,708,422.00		5,705,269.00		
2) Ending Balance, June 30 (E + F1e)			3,909,780.27	5,148,001.00		2,525,723.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	4,100.00	4,100.00		4,100.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

2024-25 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	320,334.80	902,144.00		536,865.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		500,000.00		
Necessary Small School Reserve	0000	9760				500,000.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,180,000.00	1,180,000.00		1,250,991.00		
Unassigned/Unappropriated Amount		9790	2,405,345.47	3,061,757.00		233,767.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	2,275,310.00	2,526,162.00	1,638,145.00	2,553,920.00	27,758.00	1.1%
Education Protection Account State Aid - Current Year		8012	106,602.00	763,870.00	143,459.00	297,534.00	(466,336.00)	-61.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	(166,442.00)	(166,442.00)	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	3,490.00	14,997.00	7,024.40	18,588.00	3,591.00	23.9%
Timber Yield Tax		8022	15,395.00	20,030.00	14,249.22	12,327.00	(7,703.00)	-38.5%
Other Subventions/In-Lieu Taxes		8029	0.00	2,624.00	3,858.09	0.00	(2,624.00)	-100.0%
County & District Taxes								
Secured Roll Taxes		8041	3,641,479.00	3,124,973.00	1,710,973.26	3,146,132.00	21,159.00	0.7%
Unsecured Roll Taxes		8042	39,317.00	83,551.00	79,525.93	96,775.00	13,224.00	15.8%
Prior Years' Taxes		8043	453.00	2,095.00	543.42	543.00	(1,552.00)	-74.1%
Supplemental Taxes		8044	0.00	28,714.00	0.00	0.00	(28,714.00)	-100.0%
Education Revenue Augmentation Fund (ERAF)		8045	78,200.00	90,277.00	0.00	600,000.00	509,723.00	564.6%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			6,160,246.00	6,657,293.00	3,597,778.32	6,559,377.00	(97,916.00)	-1.5%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			6,160,246.00	6,657,293.00	3,597,778.32	6,559,377.00	(97,916.00)	-1.5%

2024-25 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	100,000.00	100,000.00	0.00	200,000.00	100,000.00	100.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	99,036.00	104,833.00	72,521.00	104,833.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	16,307.00	15,097.00	7,815.05	15,097.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	10,064.00	10,000.00	9,404.03	10,000.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	156,408.00	43,769.00	26,151.88	46,269.00	2,500.00	5.7%
TOTAL, FEDERAL REVENUE			381,815.00	273,699.00	115,891.96	376,199.00	102,500.00	37.4%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	17,844.00	17,844.00	17,845.00	17,844.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	87,448.00	101,772.00	54,619.31	101,772.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%

2024-25 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	79,445.00	79,445.00	480.29	157,345.00	77,900.00	98.1%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	683,851.00	1,298,590.00	717,494.55	1,266,115.00	(32,475.00)	-2.5%
TOTAL, OTHER STATE REVENUE			868,588.00	1,497,651.00	790,439.15	1,543,076.00	45,425.00	3.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	4,500.00	4,500.00	7,337.00	4,500.00	0.00	0.0%
Interest		8660	60,000.00	60,000.00	121,246.54	60,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	77,037.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	189,500.00	189,500.00	0.00	189,500.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%

2024-25 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	5,501.00	33,500.00	29,104.01	95,827.00	62,327.00	186.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			259,501.00	287,500.00	234,724.55	349,827.00	62,327.00	21.7%
TOTAL, REVENUES			7,670,150.00	8,716,143.00	4,738,833.98	8,828,479.00	112,336.00	1.3%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,324,314.00	2,184,628.00	1,093,645.91	2,249,162.00	(64,534.00)	-3.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	430,935.00	513,162.00	295,594.57	513,787.00	(625.00)	-0.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,755,249.00	2,697,790.00	1,389,240.48	2,762,949.00	(65,159.00)	-2.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	283,407.00	243,499.00	108,658.83	240,994.00	2,505.00	1.0%
Classified Support Salaries		2200	520,806.00	458,472.00	238,568.23	461,930.00	(3,458.00)	-0.8%
Classified Supervisors' and Administrators' Salaries		2300	2,700.00	2,648.00	1,350.00	2,535.00	113.00	4.3%
Clerical, Technical and Office Salaries		2400	199,958.00	199,049.00	107,086.18	199,718.00	(669.00)	-0.3%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,006,871.00	903,668.00	455,663.24	905,177.00	(1,509.00)	-0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	748,847.00	734,017.00	239,467.60	743,210.00	(9,193.00)	-1.3%
PERS		3201-3202	220,644.00	196,538.00	104,743.23	197,119.00	(581.00)	-0.3%
OASDI/Medicare/Alternative		3301-3302	110,097.00	103,791.00	52,310.56	106,202.00	(2,411.00)	-2.3%
Health and Welfare Benefits		3401-3402	708,582.00	701,886.00	375,409.44	713,331.00	(11,445.00)	-1.6%
Unemployment Insurance		3501-3502	2,147.00	1,777.00	922.64	1,791.00	(14.00)	-0.8%
Workers' Compensation		3601-3602	132,034.00	114,071.00	59,271.96	114,930.00	(859.00)	-0.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	17,537.00	18,749.00	9,374.25	18,749.00	0.00	0.0%

2024-25 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			1,939,888.00	1,870,829.00	841,499.68	1,895,332.00	(24,503.00)	-1.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	63,953.00	63,953.00	50,414.91	63,953.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	647,971.00	613,168.00	168,891.83	518,559.00	94,609.00	15.4%
Noncapitalized Equipment		4400	157,673.00	224,175.00	45,182.78	309,554.00	(85,379.00)	-38.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			869,597.00	901,296.00	264,489.52	892,066.00	9,230.00	1.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	25,000.00	0.00	0.00	0.0%
Travel and Conferences		5200	89,233.00	116,172.00	52,741.15	246,504.00	(130,332.00)	-112.2%
Dues and Memberships		5300	24,129.00	24,931.00	11,330.41	24,931.00	0.00	0.0%
Insurance		5400-5450	178,500.00	178,500.00	220,061.75	178,500.00	0.00	0.0%
Operations and Housekeeping Services		5500	509,947.00	509,947.00	173,514.64	509,947.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	111,884.00	111,884.00	100,790.01	111,914.00	(30.00)	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,480,231.00	1,442,078.00	342,387.54	1,480,474.00	(38,396.00)	-2.7%
Communications		5900	114,679.00	109,279.00	10,747.58	109,279.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,508,603.00	2,492,791.00	936,573.08	2,661,549.00	(168,758.00)	-6.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	37,676.00	14,350.00	182,498.00	(144,822.00)	-384.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	8,001.00	8,000.00	0.00	333,115.00	(325,115.00)	-4,063.9%
Equipment Replacement		6500	32,671.00	32,671.00	46,296.60	36,640.00	(3,969.00)	-12.1%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			40,672.00	78,347.00	60,646.60	552,253.00	(473,906.00)	-604.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	104,450.00	104,450.00	0.00	104,450.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	163,838.00	163,838.00	109,542.00	163,838.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								

2024-25 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			268,288.00	268,288.00	109,542.00	268,288.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			9,389,168.00	9,213,009.00	4,057,654.60	9,937,614.00	(724,605.00)	-7.9%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	76,470.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	63,555.00	0.00	2,070,411.00	(2,006,856.00)	-3,157.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			76,470.00	63,555.00	0.00	2,070,411.00	(2,006,856.00)	-3,157.7%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								

2024-25 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(76,470.00)	(63,555.00)	0.00	(2,070,411.00)	2,006,856.00	-3,157.7%

Resource	Description	2024-25 Projected Totals
4035	ESSA: Title II, Part A, Supporting Effective Instruction	3,556.00
6300	Lottery: Instructional Materials	31,034.00
6546	Mental Health-Related Services	60,238.00
6547	Special Education Early Intervention Preschool Grant	88,332.00
7339	Dual Enrollment Opportunities	244,468.00
7435	Learning Recovery Emergency Block Grant	5,006.00
7810	Other Restricted State	102,387.00
9010	Other Restricted Local	1,844.00
Total, Restricted Balance		536,865.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	99,825.00	154,088.00	72,182.85	154,088.00	0.00	0.0%
3) Other State Revenue		8300-8599	99,390.00	104,366.00	38,153.82	104,366.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,100.00	150.00	112.38	150.00	0.00	0.0%
5) TOTAL, REVENUES			201,315.00	258,604.00	110,449.05	258,604.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	96,155.00	100,263.00	45,044.07	105,084.00	(4,821.00)	-4.8%
3) Employee Benefits		3000-3999	48,983.00	46,141.00	21,455.55	48,026.00	(1,885.00)	-4.1%
4) Books and Supplies		4000-4999	121,421.00	121,421.00	48,517.43	121,421.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	11,226.00	11,226.00	4,881.37	11,226.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	43,108.00	9,344.92	43,108.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			277,785.00	322,159.00	129,243.34	328,865.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(76,470.00)	(63,555.00)	(18,794.29)	(70,261.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	76,470.00	63,555.00	0.00	70,411.00	6,856.00	10.8%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			76,470.00	63,555.00	0.00	70,411.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(18,794.29)	150.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	(150.00)	0.00		(150.00)	(150.00)	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(150.00)	0.00		(150.00)		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(150.00)	0.00		(150.00)		
2) Ending Balance, June 30 (E + F1e)			(150.00)	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		150.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(150.00)	0.00		(150.00)		
FEDERAL REVENUE								
Child Nutrition Programs		8220	82,567.00	93,722.00	32,569.72	93,722.00	0.00	0.0%
Donated Food Commodities		8221	17,258.00	17,258.00	815.93	17,258.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	43,108.00	38,797.20	43,108.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			99,825.00	154,088.00	72,182.85	154,088.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	99,390.00	104,366.00	38,153.82	104,366.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			99,390.00	104,366.00	38,153.82	104,366.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	2,000.00	150.00	(25.66)	150.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	100.00	0.00	(11.96)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	150.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,100.00	150.00	112.38	150.00	0.00	0.0%
TOTAL, REVENUES			201,315.00	258,604.00	110,449.05	258,604.00		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	96,155.00	100,263.00	45,044.07	105,084.00	(4,821.00)	-4.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			96,155.00	100,263.00	45,044.07	105,084.00	(4,821.00)	-4.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	21,237.00	18,279.00	8,129.29	19,345.00	(1,066.00)	-5.8%
OASDI/Medicare/Alternative		3301-3302	6,833.00	7,148.00	3,186.10	7,508.00	(360.00)	-5.0%
Health and Welfare Benefits		3401-3402	17,537.00	17,465.00	8,696.58	17,770.00	(305.00)	-1.7%
Unemployment Insurance		3501-3502	48.00	51.00	22.51	53.00	(2.00)	-3.9%
Workers' Compensation		3601-3602	3,328.00	3,198.00	1,421.07	3,350.00	(152.00)	-4.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			48,983.00	46,141.00	21,455.55	48,026.00	(1,885.00)	-4.1%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	10,636.00	10,636.00	2,810.28	10,636.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Noncapitalized Equipment		4400	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Food		4700	108,785.00	108,785.00	45,707.15	108,785.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			121,421.00	121,421.00	48,517.43	121,421.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,014.00	1,014.00	0.00	1,014.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,312.00	9,312.00	4,475.37	9,312.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	900.00	900.00	406.00	900.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,226.00	11,226.00	4,881.37	11,226.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	43,108.00	9,344.92	43,108.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	43,108.00	9,344.92	43,108.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			277,785.00	322,159.00	129,243.34	328,865.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	76,470.00	63,555.00	0.00	70,411.00	6,856.00	10.8%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			76,470.00	63,555.00	0.00	70,411.00	6,856.00	10.8%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			76,470.00	63,555.00	0.00	70,411.00		

Resource	Description	2024-25 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	150.00
Total, Restricted Balance		150.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,000.00	10,000.00	29,079.53	10,000.00	0.00	0.0%
5) TOTAL, REVENUES			10,000.00	10,000.00	29,079.53	10,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	3,015.00	1,790.68	3,015.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	109,376.00	107,312.20	109,376.00	0.00	0.0%
6) Capital Outlay		6000-6999	945,227.00	247,500.00	28,932.09	247,500.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			945,227.00	359,891.00	138,034.97	359,891.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(935,227.00)	(349,891.00)	(108,955.44)	(349,891.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	2,000,000.00	2,000,000.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	2,000,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(935,227.00)	(349,891.00)	(108,955.44)	1,650,109.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	921,489.39	921,489.00		921,489.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			921,489.39	921,489.00		921,489.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			921,489.39	921,489.00		921,489.00		
2) Ending Balance, June 30 (E + F1e)			(13,737.61)	571,598.00		2,571,598.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	543,154.00		2,543,154.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	28,443.50	28,444.00		28,444.00		
e) Unassigned/Unappropriated								
Reserv e for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(42,181.11)	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	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	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	16,732.53	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	12,347.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,000.00	10,000.00	29,079.53	10,000.00	0.00	0.0%
TOTAL, REVENUES			10,000.00	10,000.00	29,079.53	10,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	1,015.00	1,154.33	1,015.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	2,000.00	636.35	2,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	3,015.00	1,790.68	3,015.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	109,376.00	107,312.20	109,376.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	109,376.00	107,312.20	109,376.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	945,227.00	247,500.00	28,932.09	247,500.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			945,227.00	247,500.00	28,932.09	247,500.00	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	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			945,227.00	359,891.00	138,034.97	359,891.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	2,000,000.00	2,000,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	2,000,000.00	2,000,000.00	New
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	2,000,000.00		

Resource	Description	2024-25 Projected Totals
9010	Other Restricted Local	2,543,154.00
Total, Restricted Balance		2,543,154.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,000.00	35,000.00	24,155.38	35,000.00	0.00	0.0%
5) TOTAL, REVENUES			25,000.00	35,000.00	24,155.38	35,000.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			35,000.00	35,000.00	0.00	35,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			(10,000.00)	0.00	24,155.38	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(10,000.00)	0.00	24,155.38	0.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	1,187,727.18	1,187,727.00		1,187,727.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,187,727.18	1,187,727.00		1,187,727.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,187,727.18	1,187,727.00		1,187,727.00		
2) Ending Net Position, June 30 (E + F1e)			1,177,727.18	1,187,727.00		1,187,727.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	1,177,727.18	1,187,727.00		1,187,727.00		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	25,000.00	25,000.00	22,828.38	25,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	1,327.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	10,000.00	0.00	10,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,000.00	35,000.00	24,155.38	35,000.00	0.00	0.0%
TOTAL, REVENUES			25,000.00	35,000.00	24,155.38	35,000.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			35,000.00	35,000.00	0.00	35,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Projected Totals
Total, Restricted Net Position		0.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	379.43	379.43	382.08	382.08	2.65	1.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	379.43	379.43	382.08	382.08	2.65	1.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	14.08	14.08	17.52	17.52	3.44	24.0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	14.08	14.08	17.52	17.52	3.44	24.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	393.51	393.51	399.60	399.60	6.09	2.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	12,008,025.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	172,643.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	500.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	552,253.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	2,070,411.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	234,871.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				2,858,035.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	70,261.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				9,047,608.00
Section II - Expenditures Per ADA				2024-25 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				399.60
B. Expenditures per ADA (Line I.E divided by Line II.A)				22,641.66
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)			Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)			7,432,223.79	20,759.24
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)			0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			7,432,223.79	20,759.24
B. Required effort (Line A.2 times 90%)			6,689,001.41	18,683.32
C. Current year expenditures (Line I.E and Line II.B)			9,047,608.00	22,641.66
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)			0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)			MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2026-27 may be reduced by the lower of the two percentages)			0.00%	0.00%

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.		
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Second Interim
2024-25 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01I GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	2,070,411.00		
Fund Reconciliation								
08I STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09I 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								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					70,411.00	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Second Interim
2024-25 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,000,000.00	0.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								

Second Interim
2024-25 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	2,070,411.00	2,070,411.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Projected funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

District's ADA Standard Percentage Range: -2.0% to +2.0%

1A. Calculating the District's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted into the first column, otherwise, enter data for all fiscal years. Second Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

Estimated Funded ADA

Fiscal Year	First Interim	Second Interim	Percent Change	Status
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2024-25)	District Regular	383.56	382.08	
	Charter School	0.00	0.00	
	Total ADA	383.56	382.08	
1st Subsequent Year (2025-26)	District Regular	383.56	382.08	
	Charter School			
	Total ADA	383.56	382.08	
2nd Subsequent Year (2026-27)	District Regular	383.56	382.08	
	Charter School			
	Total ADA	383.56	382.08	

1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA has not changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections

District's Enrollment Standard Percentage Range:

-2.0% to +2.0%

2A. Calculating the District's Enrollment Variances

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only , for all fiscal years.

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CALPADS/Projected		
Current Year (2024-25)	District Regular	414.00	414.00	
	Charter School			
	Total Enrollment	414.00	414.00	0.0%Met
1st Subsequent Year (2025-26)	District Regular	414.00	414.00	
	Charter School			
	Total Enrollment	414.00	414.00	0.0%Met
2nd Subsequent Year (2026-27)	District Regular	414.00	414.00	
	Charter School			
	Total Enrollment	414.00	414.00	0.0%Met

2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD MET - Enrollment projections have not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. First Interim data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2021-22)			
District Regular	396	394	
Charter School		0	
Total ADA/Enrollment	396	394	100.5%
Second Prior Year (2022-23)			
District Regular	396	400	
Charter School		0	
Total ADA/Enrollment	396	400	99.0%
First Prior Year (2023-24)			
District Regular	356	390	
Charter School	0	0	
Total ADA/Enrollment	356	390	91.3%
Historical Average Ratio:			96.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.4%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CALPADS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2024-25)				
District Regular	382	414		
Charter School	0			
Total ADA/Enrollment	382	414	92.3%	Met
1st Subsequent Year (2025-26)				
District Regular		414		
Charter School				
Total ADA/Enrollment	0	414	0.0%	Met
2nd Subsequent Year (2026-27)				
District Regular		414		
Charter School				
Total ADA/Enrollment	0	414	0.0%	Met

3C. Comparison of District ADA to Enrollment Ratio to the Standard

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

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range: **-2.0% to +2.0%**

4A. Calculating the District's Projected Change in LCFF Revenue

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	First Interim	Second Interim	Percent Change	Status
	(Form 01CSI, Item 4A)	Projected Year Totals		
Current Year (2024-25)	6,657,293.00	6,725,819.00	1.0%	Met
1st Subsequent Year (2025-26)	6,840,256.00	6,876,921.00	.5%	Met
2nd Subsequent Year (2026-27)	7,022,064.00	6,808,160.00	(3.0%)	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Reduction due to declining ADA at one necessary small school

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2021-22)	3,579,237.47	5,120,793.25	69.9%
Second Prior Year (2022-23)	4,308,194.35	6,464,666.44	66.6%
First Prior Year (2023-24)	4,793,961.65	6,748,766.87	71.0%
	Historical Average Ratio:		69.2%

District's Reserve Standard Percentage (Criterion 10B, Line 4) District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
	4%	4%	4%
	65.2% to 73.2%	65.2% to 73.2%	65.2% to 73.2%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	(Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2024-25)	4,689,464.00	7,328,726.00	64.0%	Not Met
1st Subsequent Year (2025-26)	4,992,586.00	7,191,434.00	69.4%	Met
2nd Subsequent Year (2026-27)	5,068,737.00	7,267,585.00	69.7%	Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

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

- 1a. STANDARD NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

Salary settlements have been reach with the units

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since first interim projections. Changes that exceed five percent in any major object category must be explained.

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

6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column. Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
----------------------------	---	--	----------------	--

Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2024-25)	273,699.00	376,199.00	37.4%	Yes
1st Subsequent Year (2025-26)	223,882.00	436,387.00	94.9%	Yes
2nd Subsequent Year (2026-27)	223,882.00	355,063.00	58.6%	Yes

Explanation:
(required if Yes)

Conservative estimates for forest reserve revenues have been added

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

Current Year (2024-25)	1,497,651.00	1,543,076.00	3.0%	No
1st Subsequent Year (2025-26)	987,261.00	807,306.00	-18.2%	Yes
2nd Subsequent Year (2026-27)	987,261.00	807,306.00	-18.2%	Yes

Explanation:
(required if Yes)

Due to reductions in one-time state funds

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

Current Year (2024-25)	287,500.00	349,827.00	21.7%	Yes
1st Subsequent Year (2025-26)	287,500.00	299,827.00	4.3%	No
2nd Subsequent Year (2026-27)	287,500.00	299,827.00	4.3%	No

Explanation:
(required if Yes)

Due to recovery of one-time vendor fees

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

Current Year (2024-25)	901,296.00	892,066.00	-1.0%	No
1st Subsequent Year (2025-26)	614,616.00	465,307.00	-24.3%	Yes
2nd Subsequent Year (2026-27)	533,292.00	383,981.00	-28.0%	Yes

Explanation:
(required if Yes)

Reduction due to removal of one-time funds

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

Current Year (2024-25)	2,492,791.00	2,661,549.00	6.8%	Yes
1st Subsequent Year (2025-26)	2,334,051.00	2,041,656.00	-12.5%	Yes
2nd Subsequent Year (2026-27)	2,134,051.00	2,041,656.00	-4.3%	No

Explanation:
(required if Yes)

Reduction due to removal of one-time funds

6B. Calculating the District's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2024-25)	2,058,850.00	2,269,102.00	10.2%	Not Met
1st Subsequent Year (2025-26)	1,498,643.00	1,543,520.00	3.0%	Met
2nd Subsequent Year (2026-27)	1,498,643.00	1,462,196.00	-2.4%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2024-25)	3,394,087.00	3,553,615.00	4.7%	Met
1st Subsequent Year (2025-26)	2,948,667.00	2,506,963.00	-15.0%	Not Met
2nd Subsequent Year (2026-27)	2,667,343.00	2,425,637.00	-9.1%	Not Met

6C. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

- 1a. STANDARD NOT MET - One or more projected operating revenue have changed since first interim projections by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Conservative estimates for forest reserve revenues have been added

Explanation:

Other State Revenue
(linked from 6A
if NOT met)

Due to reductions in one-time state funds

Explanation:

Other Local Revenue
(linked from 6A
if NOT met)

Due to recovery of one-time vendor fees

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since first interim projections by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

Books and Supplies
(linked from 6A
if NOT met)

Reduction due to removal of one-time funds

Explanation:

Services and Other Exps
(linked from 6A
if NOT met)

Reduction due to removal of one-time funds

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

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

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

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

		Second Interim Contribution	
		Projected Year Totals	
		(Fund 01, Resource 8150,	
		Objects 8900-8999)	
	Required Minimum Contribution		Status
1.	OMMA/RMA Contribution	0.00	Met
2.	First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)	0.00	

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

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	Other (explanation must be provided)

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

8. CRITERION: Deficit Spending

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

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

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

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Available Reserve Percentages (Criterion 10C, Line 9)	12.4%	19.4%	19.5%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	4.1%	6.5%	6.5%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance	and Other Financing Uses		
	(Form 01I, Section E)	(Form 01I, Objects 1000-7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2024-25)	(2,263,473.00)	9,399,137.00	24.1%	Not Met
1st Subsequent Year (2025-26)	168,057.00	7,254,989.00	N/A	Met
2nd Subsequent Year (2026-27)	38,145.00	7,331,140.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

Due to one-time transfer to Fund 40

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General Fund Ending Balance is Positive

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

Fiscal Year	Ending Fund Balance	
	General Fund	
	Projected Year Totals	
	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2024-25)	2,525,723.00	Met
1st Subsequent Year (2025-26)	2,674,440.00	Met
2nd Subsequent Year (2026-27)	2,693,246.00	Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

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

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

Explanation:
(required if NOT met)

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

9B-1. Determining if the District's Ending Cash Balance is Positive

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

Fiscal Year	Ending Cash Balance	
	General Fund	
	(Form CASH, Line F, June Column)	
		Status
Current Year (2024-25)	1,394,011.14	Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level		District ADA
5% or \$87,000 (greater of)	0	to 300
4% or \$87,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 250,000
1%	250,001	and over

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

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	382	382	382
District's Reserve Standard Percentage Level:	4%	4%	4%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

Yes

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

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

b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499, 6500-6540 and 6546,
objects 7211-7213 and 7221-7223)

Current Year Projected Year Totals (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
0.00		

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	12,008,025.00	8,385,742.00	8,386,232.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	12,008,025.00	8,385,742.00	8,386,232.00

4. Reserve Standard Percentage Level
5. Reserve Standard - by Percent
(Line B3 times Line B4)
6. Reserve Standard - by Amount
(\$87,000 for districts with 0 to 1,000 ADA, else 0)
7. **District's Reserve Standard**
(Greater of Line B5 or Line B6)

4%	4%	4%
480,321.00	335,429.68	335,449.28
87,000.00	87,000.00	87,000.00
480,321.00	335,429.68	335,449.28

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals		
	(2024-25)	(2025-26)	(2026-27)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,250,991.00	1,048,218.00	1,048,279.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	233,767.00	604,597.00	642,681.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	(29,010.00)	(58,020.00)
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	1,484,758.00	1,623,805.00	1,632,940.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	12.36%	19.36%	19.47%
District's Reserve Standard (Section 10B, Line 7):	480,321.00	335,429.68	335,449.28
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

- 1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections that may impact the budget?

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent?

No

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

S3. Temporary Interfund Borrowings

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

No

- 1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

Yes

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

Forest Reserve funds are subject to reauthorization annually.

S5. Contributions

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

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

Identify capital project cost overruns that have occurred since first interim projections that may impact the general fund budget.

District's Contributions and Transfers Standard:

-5.0% to +5.0% or -\$20,000
to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2024-25)	(18,662.00)	(34,838.00)	86.7%	16,176.00	Met
1st Subsequent Year (2025-26)	(18,662.00)	(34,838.00)	86.7%	16,176.00	Met
2nd Subsequent Year (2026-27)	(18,662.00)	(34,838.00)	86.7%	16,176.00	Met
1b. Transfers In, General Fund *					
Current Year (2024-25)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2024-25)	63,555.00	2,070,411.00	3,157.7%	2,006,856.00	Not Met
1st Subsequent Year (2025-26)	63,555.00	63,555.00	0.0%	0.00	Met
2nd Subsequent Year (2026-27)	63,555.00	63,555.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget?

No

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

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

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

1a. MET - Projected contributions have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:

(required if NOT met)

1b. MET - Projected transfers in have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:

(required if NOT met)

1c. NOT MET - The projected transfers out of the general fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Change due to one-time transfer to Fund 40

1d. NO - There have been no capital project cost overruns occurring since first interim projections that may impact the general fund operational budget.

Project Information:
(required if YES)

Total Annual Pay ments:	49,177	18,761	18,761	18,761
Has total annual payment increased over prior year (2023-24)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

2 OPEB Liabilities

a. Total OPEB liability

b. OPEB plan(s) fiduciary net position (if applicable)

c. Total/Net OPEB liability (Line 2a minus Line 2b)

First Interim

(Form 01CSI, Item S7A) Second Interim

312,312.00	312,312.00
0.00	0.00
312,312.00	312,312.00

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

Actuarial	Actuarial
Jun 30, 2023	Jun 30, 2024

3 OPEB Contributions

a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

First Interim

(Form 01CSI, Item S7A) Second Interim

312,312.00	312,312.00
312,312.00	312,312.00
312,312.00	312,312.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)

(Funds 01-70, objects 3701-3752)

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

0.00	0.00
0.00	0.00
0.00	0.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

29,927.00	29,927.00
29,927.00	29,927.00
29,927.00	29,927.00

d. Number of retirees receiving OPEB benefits

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

2	2
2	2
2	2

4. Comments:

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

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

1

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

No

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

n/a

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

n/a

2

Self-Insurance Liabilities

First Interim
(Form 01CSI, Item S7B)

Second Interim

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

3

Self-Insurance Contributions

First Interim
(Form 01CSI, Item S7B)

Second Interim

a. Required contribution (funding) for self-insurance programs

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

b. Amount contributed (funded) for self-insurance programs

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

4

Comments:

California Dept of Education
SACS Financial Reporting Software - SACS V11
File: CSI_District, Version 8

Page 21

79 of 90

Printed: 3/14/2025 3:35 A

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of first interim projections?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full-time-equivalent (FTE) positions	30.9	27.9	27.9	27.9

1a. Have any salary and benefit negotiations been settled since first interim projections?

Yes

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim

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

Mar 19, 2025

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

Yes

If Yes, date of Superintendent and CBO certification:

Mar 19, 2025

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

Yes

If Yes, date of budget revision board adoption:

Mar 19, 2025

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
---------------------------	----------------------------------	----------------------------------

7. Amount included for any tentative salary schedule increases

--	--	--

Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
---------------------------	----------------------------------	----------------------------------

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

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

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

--

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

--	--	--

If Yes, explain the nature of the new costs:

--

Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
---------------------------	----------------------------------	----------------------------------

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
---------------------------	----------------------------------	----------------------------------

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?

No

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified (non-management) FTE positions	26.1	26.1	26.1	26.1

1a. Have any salary and benefit negotiations been settled since first interim projections?

Yes

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

Mar 19, 2025

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

Yes

If Yes, date of Superintendent and CBO certification:

Mar 19, 2025

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

Yes

If Yes, date of budget revision board adoption:

Mar 19, 2025

4. Period covered by the agreement:

Begin Date:

End
Date:

5. Salary settlement:

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

7. Amount included for any tentative salary schedule increases

--	--	--

Classified (Non-management) Health and Welfare (H&W) Benefits		Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	Are costs of H&W benefit changes included in the interim and MYPs?			
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments		Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	Are step & column adjustments included in the interim and MYPs?			
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			

Classified (Non-management) Attrition (layoffs and retirements)		Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	Are savings from attrition included in the interim and MYPs?			
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?

N/A

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	3.0	4.0	4.0	4.0

1a. Have any salary and benefit negotiations been settled since first interim projections?

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Total cost of salary settlement

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

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

Negotiations Not Settled

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

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

--	--	--

4. Amount included for any tentative salary schedule increases

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the interim and MYPs?

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

Management/Supervisor/Confidential

Step and Column Adjustments

1. Are step & column adjustments included in the interim and MYPs?

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

1. Are costs of other benefits included in the interim and MYPs?

2. Total cost of other benefits

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

3. Percent change in cost of other benefits over prior year

--	--	--

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.

Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No

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

2.

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

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

A1.	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior and current fiscal years?	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	No
A5.	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

Sierra County Office of Education

Transportation Plan

2024-25

Transportation Services:

1. Enter description of transportation services offered to pupils, and how the LEA will prioritize planned transportation services for pupils in transitional kindergarten, kindergarten, and any of grades 1 - 6 inclusive and pupils who are low income. The Plan may provide for the LEA to partner with municipally owned transit system to provide services to middle and high school students. An LEA may provide no-cost transit passes to students.

Sierra COE offers when needed parental reimbursement for home to school transportation at no cost to TK-12th grade students with special needs residing in its boundaries. During the current year, Sierra-Plumas Joint School District (SPJUSD) runs 4 daily routes both morning and afternoon. In the event of inadequate space for all riders, students in transitional kindergarten, kindergarten, and any of grades 1 - 6 inclusive and pupils who are low income would be prioritized.

2. Enter description of LEA's transportation services that would be accessible to pupils with disabilities, and homeless children and youth.

Sierra COE supports SPJUSD, which currently has sufficient capacity to transport all students who request services. This includes students with disabilities, with priority given for students who have transportation services included in their Individualized Education Plan (IEP). The District's homeless liaison works directly with homeless children and their families to assist with transportation issues outside of services normally provided by the transportation department.

3. Enter description of how unduplicated pupils would be able to access available home-to-school transportation at no-cost to the pupils.

Sierra COE and SPJUSD transportation services are open to not only unduplicated pupils, but all students at no cost. All families of unduplicated pupils are notified of all transportation offerings in the district at the beginning of each school year and/or when they enroll with the district. In the event of inadequate space, unduplicated pupils would receive priority.

Consultations:

Enter description of the required plan consultation with classified staff, teachers, school administrators, regional local transit authorities, local air pollution control districts and air quality management districts, parents, pupils and other stakeholders.

This transportation plan was developed in consultation with district office staff, special education staff, teachers, bus drivers, and the local air pollution control and quality management district. Sierra County has no regional local transit authority.

Board Approval Date: March 19, 2025 *(must be on or before April 1, 2024)*

The Transportation Plan was developed in accordance with Education Code Sections 39800.1 and 41850.1.

2023-24 Actuals

Revenue Calculation

Total 2023-24 Transportation Expenses (Function 3600)	\$64,096
Less Capital Outlay (object 6XXX, Function 3600)	\$0
Less Nonagency Expenditures (Goal 7110,7150, Function 3600)	\$62,045
Estimated 60% Reimbursement	\$1,230.60
Less 2023-24 Transportation add-on (from LCFF Calculator)	\$0

2024-25 Budget (Function 3600)

Total Revenue (Object 8590, Resource 0000)	\$1,230.60
Expenditures and Other Financing Uses	
1000-2999 - Certificated Salaries	\$0
2000-2999 - Classified Salaries	\$85,759
3000-3999 - Employee Benefits	\$20,693
4000-4999 - Books and Supplies	\$100
5000-5999 - Services and other Operating Expenditures	\$2,000
6000-6999 - Capital Outlay	\$0
7000-7999 - Other Outgo	\$0
Total Expenditures	\$108,552.00

2025-26 Budget (Function 3600)

Total Revenue (Object 8590, Resource 0000)	\$2,933
Expenditures and Other Financing Uses	
1000-2999 - Certificated Salaries	\$0
2000-2999 - Classified Salaries	\$89,661
3000-3999 - Employee Benefits	\$21,635
4000-4999 - Books and Supplies	\$100
5000-5999 - Services and other Operating Expenditures	\$2,000
6000-6999 - Capital Outlay	\$0
7000-7999 - Other Outgo	\$0
Total Expenditures	\$113,396.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)	

Board Approval Date: March 19, 2025

The Transportation plan and revenue calculations were developed in accordance with Education Code Sections 39800.1 and 41850.1.

Sierra–Plumas Joint Unified School District / Sierra County Office of Education

Transportation Plan

2024-25

Transportation Services:

1. Enter description of transportation services offered to pupils, and how the LEA will prioritize planned transportation services for pupils in transitional kindergarten, kindergarten, and any of grades 1 - 6 inclusive and pupils who are low income. The Plan may provide for the LEA to partner with municipally owned transit system to provide services to middle and high school students. An LEA may provide no-cost transit passes to students.

SPJUSD offers home to school transportation at no cost to all TK-12th grade students residing in its boundaries and within established bus routes. During the current year, the district runs 4 daily routes both morning and afternoon. In the event of inadequate space for all riders, students in transitional kindergarten, kindergarten, and any of grades 1 - 6 inclusive and pupils who are low income would be prioritized.

2. Enter description of LEA's transportation services that would be accessible to pupils with disabilities, and homeless children and youth.

We currently have sufficient capacity to transport all students who request services. This includes students with disabilities, with priority given for students who have transportation services included in their Individualized Education Plan (IEP). The District's homeless liaison works directly with homeless children and their families to assist with transportation issues outside of services normally provided by the transportation department.

3. Enter description of how unduplicated pupils would be able to access available home-to-school transportation at no-cost to the pupils.

SPJUSD transportation services are open to not only unduplicated pupils, but all students at no cost. All families of unduplicated pupils are notified of all transportation offerings in the district at the beginning of each school year and/or when they enroll with the district. In the event of inadequate space, unduplicated pupils would receive priority.

Consultations:

Enter description of the required plan consultation with classified staff, teachers, school administrators, regional local transit authorities, local air pollution control districts and air quality management districts, parents, pupils and other stakeholders.

This transportation plan was developed in consultation with district office staff, special education staff, teachers, bus drivers, and the local air pollution control and quality management district. Sierra County has no regional local transit authority.

Board Approval Date: March 19, 2025 *(must be on or before April 1, 2024)*

The Transportation Plan was developed in accordance with Education Code Sections 39800.1 and 41850.1.

2023-24 Actuals

Revenue Calculation

Total 2023-24 Transportation Expenses (Function 3600)	\$102,450.19
Less Capital Outlay (object 6XXX, Function 3600)	\$37,623.30
Less Nonagency Expenditures (Goal 7110,7150, Function 3600)	\$0
Estimated 60% Reimbursement	\$38,896.13
Less 2023-24 Transportation add-on (from LCFF Calculator)	\$528,384

2024-25 Budget (Function 3600)

Total Revenue (Object 8590, Resource 0000)	\$0.00
Expenditures and Other Financing Uses	
1000-2999 - Certificated Salaries	\$0
2000-2999 - Classified Salaries	\$83,759
3000-3999 - Employee Benefits	\$20,073
4000-4999 - Books and Supplies	\$32,463
5000-5999 - Services and other Operating Expenditures	\$63,399
6000-6999 - Capital Outlay	\$325,115
7000-7999 - Other Outgo	\$0
Total Expenditures	\$524,809.00

2025-26 Budget (Function 3600)

Total Revenue (Object 8590, Resource 0000)	\$0
Expenditures and Other Financing Uses	
1000-2999 - Certificated Salaries	\$0
2000-2999 - Classified Salaries	\$86,502
3000-3999 - Employee Benefits	\$20,730
4000-4999 - Books and Supplies	\$32,950
5000-5999 - Services and other Operating Expenditures	\$160,000
6000-6999 - Capital Outlay	\$25,000
7000-7999 - Other Outgo	\$0
Total Expenditures	\$325,182.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)	

Board Approval Date: March 19, 2025

The Transportation plan and revenue calculations were developed in accordance with Education Code Sections 39800.1 and 41850.1.

SIERRA COUNTY OFFICE OF EDUCATION

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

James T. Berardi
Superintendent

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

Meeting Date: March 19, 2025

Subject: Public Hearing AB1200 Salary Settlement Disclosure Between SCOE and SPTA, SPCEA, and Administrators.

Recommendation:

Approve agreements between SCOE and SPTA, SPCEA and Administrators for fiscal year 2024-25 and 2025-26

Background:

Education Code section 3547.5 requires that the public disclosure of the major provisions of the agreement and the resulting costs be done “at a public meeting of the public school employer.” As a single district county, the CDE needs a copy of the public disclosure that the district and COE present to the board.

Action:

The parties’ agreement is effective March 6, 2025 and includes the following compensation items:

- An off-schedule \$4,000 per 1.0 FTE, prorated for partial FTEs
- An on-going 3% salary schedule increase retroactive to July 1, 2024
- An on-going 2% salary schedule increase beginning July 1, 2025 subject to possible reopening pending the 2025-26 State Funded COLA

The attached agreement closes all negotiations for 2024-25.

Financial Considerations:

Costs for the off-schedule payment and on-going increases will be funded from the restricted and unrestricted general fund of the district. Total costs and the impact on the general fund for the district are reflected in the AB1200 analysis.

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

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

Sean Snider
Superintendent

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

Meeting Date: March 19, 2025

Subject: Public Hearing AB1200 Salary Settlement Disclosure Between SPJUSD and SPTA

Recommendation:

Approve agreement between SPJUSD and SPTA for fiscal year 2024-25 and 2025-26

Background:

Education Code section 3547.5 requires that the public disclosure of the major provisions of the agreement and the resulting costs be done “at a public meeting of the public school employer.” As a single district county, the CDE needs a copy of the public disclosure that the district presents to the board.

Action:

The parties’ agreement is effective March 6, 2025 and includes the following compensation items:

- An off-schedule \$4,000 per 1.0 FTE, prorated for partial FTEs
- An on-going 3% salary schedule increase retroactive to July 1, 2024
- An on-going 2% salary schedule increase beginning July 1, 2025 subject to possible reopening pending the 2025-26 State Funded COLA

The attached agreement closes all negotiations for 2024-25.

Financial Considerations:

Costs for the off-schedule payment and on-going increases will be funded from the restricted and unrestricted general fund of the district. Total costs of \$208,871 for 2024-25 and \$53,240 for 2025-26 and the impact on the general fund are reflected in the AB1200 analysis.

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

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

Sean Snider
Superintendent

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

Meeting Date: March 19, 2025

Subject: Public Hearing AB1200 Salary Settlement Disclosure Between SPJUSD and Administrators

Recommendation:

Approve agreement between SPJUSD and Administrators for fiscal year 2024-25 and 2025-26

Background:

Education Code section 3547.5 requires that the public disclosure of the major provisions of the agreement and the resulting costs be done “at a public meeting of the public school employer.” As a single district county, the CDE needs a copy of the public disclosure that the district presents to the board.

Action:

The parties’ agreement is effective March 6, 2025 and includes the following compensation items:

- An off-schedule \$4,000 per 1.0 FTE, prorated for partial FTEs
- An on-going 3% salary schedule increase retroactive to July 1, 2024
- An on-going 2% salary schedule increase beginning July 1, 2025 subject to possible reopening pending the 2025-26 State Funded COLA

The attached agreement closes all negotiations for 2024-25.

Financial Considerations:

Costs for the off-schedule payment and on-going increases will be funded from the restricted and unrestricted general fund of the district. Total costs of \$38,933 for 2024-25 and \$13,159 for 2025-26 and the impact on the general fund are reflected in the AB1200 analysis.

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

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

Sean Snider
Superintendent

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

Meeting Date: March 19, 2025

Subject: Public Hearing AB1200 Salary Settlement Disclosure Between SPJUSD and SPCEA

Recommendation:

Approve agreement between SPJUSD and SPCEA for fiscal years 2024-25 and 2025-26

Background:

Education Code section 3547.5 requires that the public disclosure of the major provisions of the agreement and the resulting costs be done “at a public meeting of the public school employer.” As a single district county, the CDE needs a copy of the public disclosure that the district presents to the board.

Action:

The parties’ agreement is effective March 6, 2025 and includes the following compensation items:

- An off-schedule \$4,000 per 1.0 FTE, prorated for partial FTEs
- An on-going 3% salary schedule increase retroactive to July 1, 2024
- An on-going 2% salary schedule increase beginning July 1, 2025 subject to possible reopening pending the 2025-26 State Funded COLA

The attached agreement closes all negotiations for 2024-25.

Financial Considerations:

Costs for the off-schedule payment and on-going increases will be funded from the restricted and unrestricted general fund of the district. Total costs of \$158,266 for 2024-25 and \$26,101 for 2025-26 and the impact on the general fund are reflected in the AB1200 analysis.

March 6, 2025
Time: 2:20 pm

COUNTER-PROPOSAL
from the
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
to the
SIERRA-PLUMAS TEACHERS ASSOCIATION
(Reopener Negotiations)

The Sierra-Plumas Joint Unified School District ("District") and the Sierra-Plumas Teachers Association ("SPTA" or "Association") are parties to a collective bargaining agreement ("CBA") which expires on June 30, 2025. The Association and District are actively engaged in reopener negotiations to reach an agreement on all Sunshine initial proposals.

Article 3 – Days & Hours of Employment

3.1 Length of Work Year

The work year for a Unit Member shall be 182 days effective 7-1-94, except for the Position of School Psychologist which shall have a work year of 185 days. One in-service day prior to the start of classes shall be at school sites, with time used at unit members discretion to prepare lessons and setup classrooms; one in-service day prior to the start of classes shall have up to four (4) hours set aside for a District Convocation meeting with attendance required by all Unit Members. The remainder of the day will be set aside for work or meetings at school sites.

3.1.1 District, County and State Required trainings (i.e., Keenan Trainings, Safety, etc.) Unit Members shall be paid their per diem rate for one (1) day of salary to complete all required trainings by the District outside of the contract work day. If additional time is needed it will be provided on Early Release Wednesdays at no additional payment to Unit Member.

3.5 Attendance of Faculty Meetings

No Unit Member shall be required to attend more than one (1) faculty meeting per work Week during the contract work year. The total faculty meeting time required shall not exceed two (2) hours in any period of four (4) consecutive work weeks. A faculty meeting is defined as a meeting called by the building Principal and includes two (2) or more Unit Members. Voluntary meetings or compensated meetings including two (2) or more Unit Members shall not be considered faculty meetings. School site administrators shall schedule regular ongoing faculty meetings and communicate them in advance. Unforeseen and necessary rescheduling of planned meetings shall be communicated in writing in advance by a minimum of 24 hours. A teacher who is a member of more than one faculty shall not be required to attend more than two (2) faculty meetings per week or more than one (1) per day.

3.8 Professional Responsibilities for IEP, SST, and 504 Meetings

A. The District will attempt to schedule IEP, SST, and 504 meetings during the contract workday whenever possible by employing a roaming substitute teacher to allow for bargaining unit members to pull out of their classes to attend the meeting.

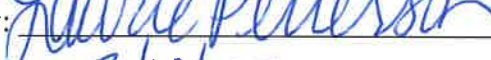
B. For meetings that need to be scheduled outside of the contract workday, special education staff will attempt to coordinate a mutually agreeable time to meet before or after school that works for all meeting attendees. Retroactive to July 1, 2024, unit members required or asked to attend these meetings outside of the contract workday, shall be compensated at their per diem hourly rate of salary for all meetings beyond two (2) per month outside the contract day by submitting a timesheet to payroll.

3.9 Preparation Period and Assignment of Substitute Duties


Any assigned extra or alternative duties shall not interfere with a Unit Member's preparation period. Whenever a Unit Member is used volunteers as a substitute for another Unit Member during the school day, it shall be on a voluntary basis and compensated per the terms of Article 12.3 (SPTA Counterproposal #2 for Partial terms of Salary 2023-24 – 11.16.2023) or the District or SCOE shall make a reasonable attempt to hire a substitute.

This Proposal fully and finally resolves all bargaining on Article 3 – Day & Hours of Employment.


FOR THE SIERRA-PLUMAS
TEACHERS ASSOCIATION

By: 
Date: 3/6/25

FOR THE SIERRA-PLUMAS JOINT UNIFIED
SCHOOL DISTRICT

By: 
Date: 3/06/25

FOR THE SIERRA COUNTY OFFICE
OF EDUCATION

By: 
Date: 3/7/25

ARTICLE 8

EVALUATION OF UNIT MEMBERS

8.1 Unit Members on Probationary Status

Every Unit Member on probationary status shall be evaluated by the District or SCOE in writing at least twice each school year, not later than November 1st and February 15th.

8.2 Unit Members on Permanent Status

A. Every Unit Member on permanent status shall be evaluated by the District or SCOE in writing a minimum of at least once every other year, ~~or every 5 years as outlined in (B) below~~ no later than February 15th of the year in which the evaluation takes place.

~~B. At least every other year, or~~

B. At least every five years if all the following conditions are met:

1. The employee has been employed by the District at least 10 years (Ed Code 44664);
2. The employee meets the qualifications as a highly qualified teacher as defined in No Child Left Behind Act if his/her position be filled by a highly qualified teacher;
3. The employee's previous evaluation rated him/her as meeting or exceeding standards;
4. The evaluator and the employee agree to this schedule. Either the evaluator or the employee may withdraw consent at any time.

D. If the permanent employee has received an unsatisfactory evaluation, annually he/she will be evaluated until he/she receives a satisfactory evaluation or is separated from the District.

8.3 Unit Members Assigned to Two School Sites

A. Unit Members

Notwithstanding the subsequent provisions of this article, any Unit Member regularly assigned to two (2) or more school sites shall be evaluated in accordance with a mutually acceptable procedure developed between each of the evaluators and the evaluatees, and which addresses the unique characteristics of these multi-site positions. Appropriate coordination and evaluation/observation conference release time shall be included in the above process.

B. School Nurse, Speech Therapist, School Psychologist

The school nurse, the speech therapist, and the school psychologist evaluation

instrument shall be independently developed between each of the evaluatees and the evaluator, and will address the unique characteristics of each of these positions.

8.4 Evaluation Date

No later than the end of the fifth week of service of the year in which evaluation is to take place, the evaluator and the Unit Member shall meet and mutually agree to:

A. **Criteria Evaluation Agreement**

This refers to criteria of observation as they relate to each element of the evaluation instrument. Criteria of observation may include a reasonable number of written goals and objectives. "Criteria of Observation" shall be in written form. The evaluation instrument shall address Unit Member competency as it reasonably relates to:

1. The progress of pupils toward the established standards of expected pupil achievement (E.C. 44662);
2. the instructional techniques and strategies used by the employee;
3. The employee's adherence to curricular objectives.
4. The establishment and maintenance of a suitable learning environment within the scope of the employee's responsibilities; and
5. performance of non-instructional duties and responsibilities during the work day;

B. **Mitigating Circumstances**

All mitigating circumstances which could affect the evaluation including but not limited to:

1. Class size;
2. Learning patterns of the students;
3. Behavior patterns of the students;
4. Instructional support (i.e., instructional materials and equipment); and
5. Extra duty assignments and advisory (E.C. 44662).

All mitigating circumstances shall be in written form.

8.5 Modification of Criteria upon Which an Evaluation is based

During the course of the evaluation period, mitigating circumstances may arise which require modification of the criteria upon which the evaluation is based. The necessity for review of the evaluation criteria shall be determined by the Unit Member being evaluated

and/or the evaluator.

8.6 Official Instructional Observation of Employee

Each written **summative** evaluation shall be based upon at least one official instructional observation. An official instructional observation shall be a minimum of fifteen (15) minutes in length, official non-instructional observations excepted. The mutually developed observation document shall be used.

8.7 Conference Regarding Official Instructional Observation

Each official observation shall be discussed with the Unit Member within three (3) working days of the day of the observation in an **post**-observation conference. In this conference, the evaluator and the Unit Member shall discuss the observation, the **Certificated Employee Observation- Administrator's Report-observation report**, and any notes pertaining to the observation.

8.8 Completion of Written Observation Report

Following each official observation conference, the evaluator shall complete a written observation report ("**Certificated Employee Observation- Administrator's Report Form**") (**"Classroom Observation Notes" forms**), noting any concerns, and supply it to the Unit Member within 24 hours.

8.9 **Negative Comments on Ratings of 1 or 2 on Written Summative Evaluation**

At least three (3) official instructional observations and observation conferences shall take place prior to any negative comments or judgments being included in the written **summative** evaluation.

8.10 Evaluation Conference Prior to Preparation of **Summative** Evaluation

Prior to the preparation of the written **summative** evaluation, the Unit Member and the evaluator shall meet in an evaluation conference to review: all official observations; all observation reports; all notes pertaining to official observations, evaluations, and/or any aspect of the Unit Member's performance; and discuss all items to be incorporated into the written **summative** evaluation. **Article 8, Exhibit 9 The California Commission on Teacher Credentialing's "Continuum of Teaching Practice"** shall be used as a guiding document when determining which rating a teacher should receive in each of the elements within the CSTPs. This document can be found by going to <https://www.ctc.ca.gov/> and searching for, "Continuum of Teaching Practice".

8.11 **Receipt of Negative Summative Evaluation Ratings of "Needs Improvement" or "Unsatisfactory"**

Any Unit Member who receives a **negative evaluation** an overall summative evaluation rating of "Needs Improvement" or "Unsatisfactory" shall, upon request, be entitled to a maximum of two (2) subsequent series of observations, **observation reports Certificated Employee Observation- Administrator's Reports**, **post-observation conferences**, **summative** evaluation conferences, and written **summative** evaluations, within a reasonable period of time.

8.12 Correction of Deficiencies

The evaluator shall initiate action to correct any deficiencies (i.e., specific written recommendations for improvement and assistance in implementing such recommendations). These specific recommendations for improvement shall be in written form and provided to the Unit Member within five (5) school days of any observed deficiency. Upon receipt of the specific recommendations, the Unit Member may request a meeting with the evaluator to discuss the recommendations. The Unit Member shall have the right to comment in writing on any cited deficiencies, the comments to be attached to and filed with the material. The Unit Member's review of such information shall, upon request, take place during the normal teaching day, and he/she shall be released from duty for this purpose without loss or reduction of salary. In the event school is in recess, the Unit Member shall be notified by certified mail.

8.13 Supplemental Report Eliminating ~~Negative Ratings of 1 or 2 on Summative~~ Evaluation

If subsequent remedial action eliminated the ~~negative ratings of 1 or 2 on the summative~~ evaluation and/or the identified deficiencies, the employee shall, upon request, receive a supplemental report to that effect, signed by the ~~evaluator~~ employee and the evaluator(s). This supplemental report shall be attached to the original evaluation report.

8.14 Non-Participation in Another Unit Member's Evaluation

Unit Members shall not be required to participate in the evaluation and/or observation of other Unit Members.

8.15 Evaluation Instrument (Form)

Both parties agree that the present evaluation instrument (form) for Unit Members shall be used. A new instrument shall be mutually developed ~~biennially as needed, and agreed to by the Association and the District. By mutual consent, the approved evaluation instrument may continue in use for an additional biennial periods.~~ (Standard Six, Developing as a Professional Educator, added to evaluation instruments (forms). Approved October 9, 2012)

8.16 Annual ~~Summative~~ Evaluation Required Upon Receipt of Unsatisfactory ~~Summative~~ Evaluation

When any permanent certificated employee has received an unsatisfactory ~~summative~~ evaluation, the employee shall be evaluated annually until the employee achieves a positive ~~summative~~ evaluation or is separated from employment.

8.17 Performance Improvement Programs

Any evaluation which contains ~~an one or more unsatisfactory ratings~~ of 1 (unsatisfactory) of an employee's performance in ~~the area of teaching methods or instruction~~ CSTPs 1-5 may include the requirement that the employee shall, as determined necessary by the evaluator, participate in a program designed to improve appropriate areas of employee's performance and to further pupil achievement and the instructional objectives of the District or SCOE. The District or SCOE shall pay the cost of any such program, including mileage, meals, and lodging at current reimbursement rates. If the program is held on non-work days, the Unit Member shall be paid for each such day at the employee's current per diem rate.

8.18 Review of Summative Evaluation Form

When there is mutual interest in a new summative evaluation form, a committee will be created to review and update the Certificated Employee Summative Evaluation form. The committee will include both teachers and administrators and shall not exceed six (6) members. Recommendations should be made to the negotiations representative and District and SCOE representatives.

SS. VP

**SIERRA COUNTY OFFICE OF EDUCATION
AND
SIEERA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
GENERAL EMPLOYEE EXPECTATIONS**

Time and Work Management

1. Does paperwork on time.
2. Honors or conforms to time expectations.
3. Demonstrates the ability to see things through.
4. Organizes job well.

Relationships with Others

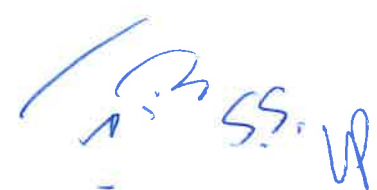
5. Works cooperatively with all SCOE/SPJUSD personnel, other agency personnel and community members.
6. Is willing to be confronted and to confront issues in a constructive way.
7. Cooperates and contributes as a team member.

Relationships with Students

8. Displays positive attitude toward students.
9. Is a positive role model for students.
10. Works effectively with students.

Professional

11. Maintains professionalism under stress/pressure.
12. Has regular attendance.
13. Displays ability to make and follow through with decisions.
14. Maximizes time spent in serving the organization's goals.
15. Takes reasonable precautions for personal safety.
16. Follows prescribed procedures.
17. Presents self in a professional manner at school or all school functions.
18. Asks for help when needed.
19. Accepts and uses suggestions and recommendations of supervisor.
20. Adheres to the State of California Code of Ethics.

A handwritten signature in blue ink, appearing to be 'A. B. S. W.', is located in the bottom right corner of the page.

EVALUATION AGREEMENT FOR _____ SCHOOL YEAR

Name: _____ Position: _____

Credentials held: _____

NCLB Compliant: ☐ Yes ☐ No Assignment: _____

Classes taught: _____ School (location): _____

Part of the Evaluation of Certificated Employees is the development of performance objectives and the measurement of the degree to which these objectives are met. California Education Code 44662 requires that:

- (A) The governing board shall establish standards of expected pupil achievement at each grade level in each area of study.
- (B) The governing board shall evaluate and assess certificated employee competency as it reasonably relates to:
 - (1) The progress of pupils toward the standards established pursuant to subdivision (A).
 - (2) The instructional techniques and strategies used by the employee.
 - (3) The employee's adherence to curricular objectives.
 - (4) The establishment and maintenance of a suitable learning environment within the scope of the employee's responsibilities.

In addition to the above areas, Sierra County Superintendent of Schools and/or district superintendent requires that:

- (A) Employees will perform duties as described in specific Job descriptions.
- (B) At least one objective be written for professional growth/development.
- (C) A minimum of one additional objective must be included. (Must draw upon elements of A, and/or B above.)

PERFORMANCE OBJECTIVES for the School Year _____

- (A) Employees will perform duties as described in specific job descriptions. (Related to CSTP Standards 1-6)
- (B) Employees will ~~comply with~~ strive to meet the SCOE/SPJUSD General Employee Expectations (Exhibit 1).
- (C) Professional growth/development objective (to be developed by employee):

- (D) Additional objective/s (to be developed by employee and must draw upon elements of A, and/or B above.):

The Evaluator and the Evaluatee will agree upon these performance objectives and so indicate by signing and dating this document.

WE, THE UNDERSIGNED, have agreed upon the appropriateness of the performance objectives listed above for the position of:

Evaluatee: _____ Date: _____

Evaluator: _____ Date: _____

PRE-OBSERVATION CONFERENCE FORM

Teacher: _____ School: _____ Grade/Subject: ____/____

Date: _____

Please answer these questions and bring the completed form to your pre-observation conference.

PRE-CONFERENCE QUESTIONS:

What will you be teaching in this lesson?

What do you expect your students to learn by the end of this lesson?

What activities will you and your students be doing?

How will you know if your lesson is successful?

Even though you are evaluated on all 6 CSTP, is there a particular standard would you like me to focus on?

	1	2	3	4	5	6
--	---	---	---	---	---	---

Comments:

Evaluator: _____ Teacher: _____ Date: _____

CALIFORNIA STANDARDS FOR THE TEACHING PROFESSION**1) ENGAGING & SUPPORTING ALL STUDENTS IN LEARNING**

Using knowledge of students to engage them in learning.
 Connecting students' prior knowledge, backgrounds, life experiences, and interests.
 Connecting subject matter to meaningful, real-life contexts.
 Using a variety of instructional strategies, resources and technologies to meet students' diverse learning needs.
 Promoting critical thinking through inquiry, problem solving, and reflection.
 Monitoring student learning and adjusting instruction while teaching.

3) UNDERSTANDING & ORGANIZING SUBJECT MATTER FOR STUDENT LEARNING

Demonstrating knowledge of subject matter, academic content standards, and curriculum frameworks.
 Applying knowledge of student development and proficiencies to ensure student understanding of subject matter.
 Organizing curriculum to facilitate student understanding of the subject matter.
 Utilizing instructional strategies that are appropriate to the subject matter.
 Using and adapting resources, technologies, and standards-aligned instructional materials, including adopted materials, to make subject matter accessible to all students.
 Addressing the needs of English learners and students with special needs to provide equitable access to the content.

5) ASSESSING STUDENTS FOR LEARNING

Applying knowledge of the purposes, characteristics, and uses of different types of assessments.
 Collecting and analyzing assessment data from a variety of sources to inform instruction.
 Reviewing data, both individually and with colleagues, to monitor student learning.
 Using assessment data to establish learning goals and to plan, differentiate, and modify instruction.

2) CREATING & MAINTAINING EFFECTIVE ENVIRONMENTS FOR STUDENT LEARNING

Promoting social development and responsibility within a caring community where each student is treated fairly and respectfully.
 Creating physical or virtual learning environments that promote student learning, reflect diversity, and encourage constructive and productive interactions among students.
 Establishing and maintaining learning environments that are physically, intellectually, and emotionally safe.
 Creating a rigorous learning environment with high expectations and appropriate support for all students.
 Developing, communicating, and maintaining high standards for individual and group behavior.
 Employing classroom routines, procedures, norms, and supports for positive behavior to ensure a climate in which all students can learn.
 Using instructional time to optimize learning.

4) PLANNING INSTRUCTION & DESIGNING LEARNING EXPERIENCES FOR ALL STUDENTS

Using knowledge of students' academic readiness, language proficiency, cultural background, and individual development to plan instruction.
 Establishing and articulating goals for student learning.
 Developing and sequencing long-term and short-term instructional plans to support student learning.
 Planning instruction that incorporates appropriate strategies to meet the learning needs of all students.
 Adapting instructional plans and curricular materials to meet the assessed learning needs of all students.

6) DEVELOPING AS A PROFESSIONAL EDUCATOR

Reflecting on teaching practice in support of student learning.
 Establishing professional goals and engaging in continuous and purposeful professional growth and development.
 Collaborating with colleagues and the broader professional

Handwritten signature and initials in blue ink, including 'SS' and 'U'.

Involving all students in self-assessment, goal setting, and monitoring progress.
Using available technologies to assist in assessment, analysis, and communication of student learning.
Using assessment information to share timely and comprehensible feedback with students and their families.

community to support teacher and student learning.
Working with families to support student learning.
Engaging local communities in support of the instructional program.
Managing professional responsibilities to maintain motivation and commitment to all students.
Demonstrating professional responsibility, integrity, and ethical conduct.

**CLASSROOM OBSERVATION NOTES
FOR EVALUATOR USE**

Teacher _____
School _____
Grade/Subject _____

Date _____
Time/Period _____

Evaluator _____

Evaluator fills out the section below:

Standard One: Engaging and Supporting All Students in Learning

Observation:

In light of the Standard:

1. How do you think the lesson went? How do you know?
2. What parts of the lesson (strategies, materials, activities, etc.) do you feel were effective?
3. What suggestions/comments would you make?

I observed the teacher demonstrate the following abilities (check all that apply):

- Using knowledge of students to engage them in learning.
- Connecting students' prior knowledge, backgrounds, life experiences, and interests.
- Connecting subject matter to meaningful, real-life contexts.
- Using a variety of instructional strategies, resources and technologies to meet students' diverse learning needs.
- Promoting critical thinking through inquiry, problem solving, and reflection.
- Monitoring student learning and adjusting instruction while teaching.

*Teacher comments may be attached.

SB UP SS

CLASSROOM OBSERVATION NOTES
FOR EVALUATOR USE

Teacher _____

Date _____

School _____

Time/Period _____

Grade/Subject _____

Evaluator _____

Evaluator fills out the section below:

Standard Two: Creating and Maintaining Effective Environments for Student Learning
--

Observation:

In light of the Standard:

1. How do you think the lesson went? How do you know?

2. What parts of the lesson (strategies, materials, activities, etc.) do you feel were effective?

3. What suggestions/comments would you make?

I observed the teacher demonstrate the following abilities (check all that apply):

☐

Promoting social development and responsibility within a caring community where each student is treated fairly and respectfully.

Creating physical or virtual learning environments that promote student learning, reflect diversity, and encourage constructive and productive interactions among students.

Establishing and maintaining learning environments that are physically, intellectually, and emotionally safe.

Creating a rigorous learning environment with high expectations and appropriate support for all students.

☐

Developing, communicating, and maintaining high standards for individual and group behavior.

☐

Employing classroom routines, procedures, norms, and supports for positive behavior to ensure a climate in which all students can learn.

☐

Using instructional time to optimize learning.

*Teacher comments may be attached

Handwritten signature and initials: *UP S.S.*

CLASSROOM OBSERVATION NOTES

FOR EVALUATOR USE

Teacher _____

Date _____

School _____

Time/Period _____

Grade/Subject _____

Evaluator _____

Evaluator fills out the section below:

Standard Three: Understanding and Organizing Subject Matter for Student Learning
--

Observation:

In light of the Standard:

1. How do you think the lesson went? How do you know?
2. What parts of the lesson (strategies, materials, activities, etc.) do you feel were effective?
3. What suggestions/comments would you make?

I observed the teacher demonstrate the following abilities (check all that apply):

☐

Demonstrating knowledge of subject matter, academic content standards, and curriculum frameworks.

☐

Applying knowledge of student development and proficiencies to ensure student understanding of subject matter.

☐

Organizing curriculum to facilitate student understanding of the subject matter.

☐

Utilizing instructional strategies that are appropriate to the subject matter. Using materials, resources and technologies to make subject matter accessible to students

☐

Using and adapting resources, technologies, and standards- aligned instructional materials, including adopted materials, to make subject matter accessible to all students.

☐

Addressing the needs of English learners and students with special needs to provide equitable access to the content.

*Teacher comments may be attached

SS. 13 V

CLASSROOM OBSERVATION NOTES
FOR EVALUATOR USE

Teacher _____

Date _____

School _____

Time/Period _____

Grade/Subject _____

Evaluator _____

Evaluator fills out the section below:

Standard Four:	Planning Instruction and Designing Learning Experiences for All Students
----------------	--

Observation:

In light of the Standard:

1. How do you think the lesson went? How do you know?

2. What parts of the lesson (strategies, materials, activities, etc.) do you feel were effective?

3. What suggestions/comments would you make?

I observed the teacher demonstrate the following abilities (check all that apply):

☐

Using knowledge of students' academic readiness, language proficiency, cultural background, and individual development to plan instruction.

☐

Establishing and articulating goals for student learning

☐

Developing and sequencing long-term and short-term instructional plans to support student learning.

☐

Planning instruction that incorporates appropriate strategies to meet the learning needs of all students.

☐

Adapting instructional plans and curricular materials to meet the assessed learning needs of all students.

*Teacher comments may be attached

SS
J.B.
UP

**CLASSROOM OBSERVATION NOTES
FOR EVALUATOR USE**

Teacher _____

Date _____

School _____

Time/Period _____

Grade/Subject _____

Evaluator _____

Evaluator fills out the section below:

Standard Five: Assessing Students **for** Learning

Observation:

In light of the Standard:

1. How do you think the lesson went? How do you know?
2. What parts of the lesson (strategies, materials, activities, etc.) do you feel were effective?
3. What suggestions/comments would you make?

I observed the teacher demonstrate the following abilities (check all that apply):

- ☐ Applying knowledge of the purposes, characteristics, and uses of different types of assessments.
- ☐ Reviewing data, both individually and with colleagues, to monitor student learning.
- ☐ Collecting and analyzing assessment data from a variety of sources to inform instruction.
- ☐ Using assessment data to establish learning goals and to plan, differentiate, and modify instruction.
- ☐ Involving all students in self-assessment, goal setting, and monitoring progress.
- ☐ Using available technologies to assist in assessment, analysis, and communication of student learning.
- ☐ Using assessment information to share timely and comprehensible feedback with students and their families.

*Teacher comments may be attached.

SSB
UP

**CLASSROOM OBSERVATION NOTES
FOR EVALUATOR USE**

Teacher _____

Date _____

School _____

Time/Period _____

Grade/Subject _____

Evaluator _____

Evaluator fills out the section below:

Standard Six: Developing as a Professional Educator

Observation Examples of activities in this area:

In light of the Standard:

~~1. How do you think the lesson went? How do you know?~~

~~2. What parts of the lesson (strategies, materials, activities, etc.) do you feel were effective?~~

1. What suggestions/comments would you make?

I observed the teacher demonstrate the following abilities (check all that apply):

☐

Reflecting on teaching practice in support of student learning

☐

Establishing professional goals and engaging in continuous and purposeful professional growth and development

☐

Collaborating with colleagues and the broader professional community to support teacher and student learning

☐

Working with families to support student learning.

☐

Engaging local communities in support of the instructional program.

☐

Managing professional responsibilities to maintain motivation and commitment to all students.

☐

Demonstrating professional responsibility, integrity, and ethical conduct

*Teacher comments may be attached.

SS. B
UP

POST-OBSERVATION CONFERENCE FORM

(To be completed by teacher prior to post-observation conference)

Teacher: _____ School: _____ Grade/Subject: ____/____

Date: _____

Please answer these questions and bring the completed form to your post-observation conference.

POST-OBSERVATION QUESTIONS:

How do you think the lesson went? Did the lesson go as you had planned? Would you like to see the data I gathered? How does this data match your expectations or surprise you?

1. What worked?

2. Lesson Focus – Challenges – Concerns:

3. Next steps...

Evaluator: _____ Teacher: _____ Date: _____

SS: 1.B
UP

CERTIFICATED EMPLOYEE OBSERVATION- FORM
ADMINISTRATOR'S REPORT

Teacher Observed: _____

Date of Observation: _____

Date of Conference: _____

Time of Observation: From: _____ To: _____

Observations and Comments: _____

Evaluatee's Signature: _____

Date: _____

Evaluator's Signature: _____

Date: _____

The signature upon this document does not necessarily mean agreement with all the statements, but only that they were seen and discussed.

CALIFORNIA STANDARDS FOR THE TEACHING PROFESSION**1) ENGAGING & SUPPORTING ALL STUDENTS IN LEARNING**

Using knowledge of students to engage them in learning.
 Connecting students' prior knowledge, backgrounds, life experiences, and interests.
 Connecting subject matter to meaningful, real-life contexts.
 Using a variety of instructional strategies, resources and technologies to meet students' diverse learning needs.
 Promoting critical thinking through inquiry, problem solving, and reflection.
 Monitoring student learning and adjusting instruction while teaching.

3) UNDERSTANDING & ORGANIZING SUBJECT MATTER FOR STUDENT LEARNING

Demonstrating knowledge of subject matter, academic content standards, and curriculum frameworks.
 Applying knowledge of student development and proficiencies to ensure student understanding of subject matter.
 Organizing curriculum to facilitate student understanding of the subject matter.
 Utilizing instructional strategies that are appropriate to the subject matter.
 Using and adapting resources, technologies, and standards-aligned instructional materials, including adopted materials, to make subject matter accessible to all students.
 Addressing the needs of English learners and students with special needs to provide equitable access to the content.

5) ASSESSING STUDENTS FOR LEARNING

Applying knowledge of the purposes, characteristics, and uses of different types of assessments.
 Collecting and analyzing assessment data from a variety of sources to inform instruction.
 Reviewing data, both individually and with colleagues, to monitor student learning.
 Using assessment data to establish learning goals and to plan, differentiate, and modify instruction.
 Involving all students in self-assessment, goal setting, and monitoring progress.
 Using available technologies to assist in assessment, analysis, and communication of student learning.
 Using assessment information to share timely and comprehensible feedback with students and their families.

2) CREATING & MAINTAINING EFFECTIVE ENVIRONMENTS FOR STUDENT LEARNING

Promoting social development and responsibility within a caring community where each student is treated fairly and respectfully.
 Creating physical or virtual learning environments that promote student learning, reflect diversity, and encourage constructive and productive interactions among students.
 Establishing and maintaining learning environments that are physically, intellectually, and emotionally safe.
 Creating a rigorous learning environment with high expectations and appropriate support for all students.
 Developing, communicating, and maintaining high standards for individual and group behavior.
 Employing classroom routines, procedures, norms, and supports for positive behavior to ensure a climate in which all students can learn.
 Using instructional time to optimize learning.

4) PLANNING INSTRUCTION & DESIGNING LEARNING EXPERIENCES FOR ALL STUDENTS

Using knowledge of students' academic readiness, language proficiency, cultural background, and individual development to plan instruction.
 Establishing and articulating goals for student learning.
 Developing and sequencing long-term and short-term instructional plans to support student learning.
 Planning instruction that incorporates appropriate strategies to meet the learning needs of all students.
 Adapting instructional plans and curricular materials to meet the assessed learning needs of all students.

6) DEVELOPING AS A PROFESSIONAL EDUCATOR

Reflecting on teaching practice in support of student learning.
 Establishing professional goals and engaging in continuous and purposeful professional growth and development.
 Collaborating with colleagues and the broader professional community to support teacher and student learning.
 Working with families to support student learning.
 Engaging local communities in support of the instructional program.
 Managing professional responsibilities to maintain motivation and commitment to all students.
 Demonstrating professional responsibility, integrity, and ethical conduct.

SS
WB
UP

SUMMATIVE EVALUATION OF TEACHING PERFORMANCE FOR _____ SCHOOL YEAR

Teacher: _____ Date: _____

School: _____ Grade/Subject: _____ / _____

Extra Duty Assignment: _____ Period Covered by this Evaluation: _____

Dates of Conference: _____ Dates of Observations: _____

Status of Teacher: ☐ Temporary ☐ Probationary 1 ☐ Probationary 2 _____ Years in District

- 5 **ADVANCED MASTERY OF STANDARDS (INNOVATING)**
 4 **PROFICIENT MASTERY OF STANDARDS (INTEGRATING)**
 3 **BASIC MASTERY OF STANDARDS (APPLYING)**
 2 **NEEDS IMPROVEMENT (EXPLORING)**
 1 **UNSATISFACTORY – DOES NOT MEET STANDARD (EMERGING)**

<i>STANDARD I – Engaging and Supporting All Students in Learning</i>	1	2	3	4	5
Using knowledge of students to engage them in learning					
Connecting learning to students' prior knowledge, backgrounds, life experiences, and interests					
Connecting subject matter to meaningful, real-life contexts					
Using a variety of instructional strategies, resources, and technologies to meet students' diverse learning needs					
Promoting critical thinking through inquiry, problem solving, and reflection					
Monitoring student learning and adjusting instruction while teaching					
<i>Accommodations Commendations & Recommendations:</i>					

<i>STANDARD II – Creating and Maintaining Effective Environments for Student Learning</i>	1	2	3	4	5
Promoting social development and responsibility within a caring community where each student is treated fairly and respectfully					
Creating physical or virtual learning environments that promote student learning, reflect diversity, and encourage constructive and productive interactions among students					
Establishing and maintaining learning environments that are physically, intellectually, and emotionally safe					
Creating a rigorous learning environment with high expectations and appropriate support for all students					
Developing, communicating, and maintaining high standards for individual and group behavior					
Employing classroom routines, procedures, norms, and supports for positive behavior to ensure a climate in which all students can learn					
Using instructional time to optimize learning					
<i>Accommodations Commendations & Recommendations:</i>					

SS. B
UP

<i>STANDARD III – Understanding and Organizing Subject Matter for Student Learning</i>	1	2	3	4	5
Demonstrating knowledge of subject matter, academic content standards, and curriculum frameworks					
Applying knowledge of student development and proficiencies to ensure student understanding of subject matter					
Organizing curriculum to facilitate student understanding of the subject matter					
Utilizing instructional strategies that are appropriate to the subject matter					
Using and adapting resources, technologies, and standards- aligned instructional materials, including adopted materials, to make subject matter accessible to all students					
Addressing the needs of English learners and students with special needs to provide equitable access to the content					
<i>Accommodations Commendations & Recommendations:</i>					

<i>STANDARD IV – Planning Instruction and Designing Learning Experiences for All Students</i>	1	2	3	4	5
Using knowledge of students' academic readiness, language proficiency, cultural background, and individual development to plan instruction					
Establishing and articulating goals for student learning					
Developing and sequencing long-term and short-term instructional plans to support student learning					
Planning instruction that incorporates appropriate strategies to meet the learning needs of all students					
Adapting instructional plans and curricular materials to meet the assessed learning needs of all students					
<i>Accommodations Commendations & Recommendations:</i>					

<i>STANDARD V – Assessing Students for Learning</i>	1	2	3	4	5
Applying knowledge of the purposes, characteristics, and uses of different types of assessments					
Collecting and analyzing assessment data from a variety of sources to inform instruction					
Reviewing data, both individually and with colleagues, to monitor student learning					
Using assessment data to establish learning goals and to plan, differentiate, and modify instruction					
Involving all students in self-assessment, goal setting, and monitoring progress					
Using available technologies to assist in assessment, analysis, and communication of student learning					
Using assessment information to share timely and comprehensible feedback with students and their families					
<i>Accommodations Commendations & Recommendations:</i>					

14
355
VR

<i>STANDARD VI – Developing as a Professional Educator</i>	1	2	3	4	5
Reflecting on teaching practice in support of student learning					
Establishing professional goals and engaging in continuous and purposeful professional growth and development					
Collaborating with colleagues and the broader professional community to support teacher and student learning					
Working with families to support student learning					
Engaging local communities in support of the instructional program					
Managing professional responsibilities to maintain motivation and commitment to all students					
Demonstrating professional responsibility, integrity, and ethical conduct					
<i>Accommodations Commendations & Recommendations:</i>					

<i>GENERAL EMPLOYEE EXPECTATIONS</i>	1	2	3	4	5
▪ Demonstrates competent time and work management					
• Maintains positive relationships with others.					
▪ Maintains positive relationships with students.					
▪ Demonstrates professionalism.					
▪ <i>Accommodations Commendations & Recommendations:</i>					

(Standard VI. Adopted October 9, 2012)

SB SS, UK

OVERALL EVALUATION

☐ Advanced / **Innovating** (4.5 < Proficient) ☐ Proficient / **Integrating** (3.5 < Proficient 4.5) ☐ Basic **Applying** (2.5 < Basic 3.5) ☐ Need Improvement / **Exploring** (1.5 < Needs Improvement 2.5) ☐ Unsatisfactory / **Emerging** (1 < Unsatisfactory 1.5)

NARRATIVE INSTRUCTIONS

1. Commendations and recommendations must include those relative to the Standards.
2. Comments that indicate a need for improvement or unsatisfactory should be specific in nature and recommend methods of improvement
3. Comments that indicate "exceeds standards" should be specific in nature and show evidence of exemplary performance.

Evaluator: _____

Date: _____

Teacher: _____

Date: _____

This report has been discussed with me in conference with the evaluator. An opportunity has been extended to me to attach comments regarding this evaluation. **A SIGNATURE ON THIS EVALUATION DOES NOT NECESSARILY SIGNIFY AGREEMENT WITH THE EVALUATION.** ** A copy of this evaluation will be placed in your personnel file. You have the right to respond and your response will be attached to your evaluation.

SS
LB
UP

PERFORMANCE IMPROVEMENT PLAN

Employee _____ School Year _____

Site _____ Position _____

1. Description of standards in which improvement is needed. (*This needs to be highly specific and detailed as possible*).

2. Recommended procedures, activities, and/or methods to be used by the employee to achieve acceptable performance and recommended timeline or benchmarks which the employee must meet in the implementation of the improvement plan.

3. Identification of administrative support that will be provided to assist the employee. (*Support assistance to be given must be related to the area in which improvement is being sought. Nature of assistance must be clearly specified*).

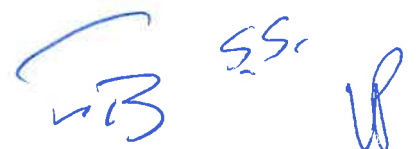
We have read this Performance Improvement Plan but the employee's signature does not necessarily signify agreement. The employee understands that any written statement he/she wishes to make regarding this report will be attached to all copies of it. The employee also acknowledged that a copy will be placed in his/her personnel file.

Evaluator _____

Date _____

Teacher _____

Date _____



March 6, 2025
Time: 4:19


COUNTER-PROPOSAL
from the
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
to the
SIERRA-PLUMAS TEACHERS ASSOCIATION
(Reopener Negotiations)

The Sierra-Plumas Joint Unified School District ("District") and the Sierra-Plumas Teachers Association ("SPTA" or "Association") are parties to a collective bargaining agreement ("CBA") which expires on June 30, 2025. The Association and District are actively engaged in reopener negotiations to reach an agreement on all Sunshine initial proposals.


Article 8 – Evaluation of Unit Members

The proposal on the preceding pages fully and finally resolves all bargaining on Article 8 – Evaluation of Unit Members.


FOR THE SIERRA-PLUMAS
TEACHERS ASSOCIATION

By: 
Date: 3/6/25

FOR THE SIERRA-PLUMAS JOINT UNIFIED
SCHOOL DISTRICT

By: 
Date: 3/06/25

FOR THE SIERRA COUNTY OFFICE
OF EDUCATION

By: 
Date: 3/7/25

February 24, 2024
Time: 4:18 pm

COUNTER-PROPOSAL
from the
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
to the
SIERRA-PLUMAS TEACHERS ASSOCIATION


The Sierra-Plumas Joint Unified School District ("District") and the Sierra-Plumas Teachers Association ("SPTA" or "Association") are parties to a collective bargaining agreement ("CBA") which expires on June 30, 2025. The Association and District are actively engaged in reopener negotiations to reach an agreement on all Sunshine initial proposals.

Article 10 – Leaves of Absence

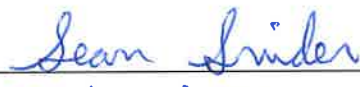
Parties agree to the status-quo for 2024-2025.

This Proposal fully and finally resolves all bargaining on Article 10 – Leaves of Absence.


FOR THE SIERRA-PLUMAS
TEACHERS ASSOCIATION

By: 
Date: 3/6/25

FOR THE SIERRA-PLUMAS JOINT UNIFIED
SCHOOL DISTRICT

By: 
Date: 3/06/25

FOR THE SIERRA COUNTY OFFICE
OF EDUCATION

By: 
Date: 3/7/25

March 6, 2025
Time: 1:48 pm

COUNTER-PROPOSAL
from the
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
to the
SIERRA-PLUMAS TEACHERS ASSOCIATION

The Sierra-Plumas Joint Unified School District ("District") and the Sierra-Plumas Teachers Association ("SPTA" or "Association") are parties to a collective bargaining agreement ("CBA") which expires on June 30, 2025. The Association and District are actively engaged in reopener negotiations to reach an agreement on all Sunshine initial proposals.

1. Article 12 – Salary

2024-2025 School Year

- a. Retroactive salary increase of 3.0% to all certificated schedules, effective July 1, 2024.
- b. An additional one-time, off schedule payment of \$4,000 to all bargaining unit members in active employment status as of March 6, 2025 (prorated per position FTE).

2025-2026 School Year

- c. Salary increase of 2.0% to all certificated salary schedules effective July 1, 2025.
 - i. The parties agree that if the fully funded LCFF COLA for the 2025-2026 school year is 2.43% or lower (including all additional augmentation money or other base, supplemental, and or concentration grant adjustments), salary negotiations shall be closed for 2025-2026, but if it is 2.44% or higher, SPTA and the District mutually agree to reopen salary negotiations for the 2025-2026 school year.
 - ii. If the fully funded LCFF COLA for the 2025-2026 school year is 2.44% or higher (including all additional augmentation money or other base, supplemental, and or concentration grant adjustments), the parties also agree to begin work on restructuring the certificated salary schedule in the 2025-2026 school year. If the fully funded LCFF COLA for the 2025-2026 school year is 2.43% or lower (including all additional augmentation money or other base, supplemental, and or concentration grant adjustments), the parties agree to begin work on the restructured salary schedule in the 2026-2027 school year.

2. Article 11 – Health Benefits

- a. Status-quo for 2024-25 and 2025-26.

This Proposal fully and finally resolves all bargaining on Articles 11 and 12 – Health Benefits and Salary for 2024-2025 and 2025-2026, except as stipulated in c., i. and ii.

FOR THE SIERRA-PLUMAS
TEACHERS ASSOCIATION

By: 

Date: 3/6/25

FOR THE SIERRA-PLUMAS JOINT UNIFIED
SCHOOL DISTRICT

By: Sean Snider

Date: 3/06/25

FOR THE SIERRA COUNTY OFFICE
OF EDUCATION

By:  _____

Date: 3/7/25 _____

ARTICLE 20
PARR AND BTSA PROGRAMS

20.1 Establishment of Programs

- A. A Peer Assistance and Review Program ("PAR program") shall be established effective July 1, 2000, to provide services for any unit member referred as a result of an unsatisfactory annual or biennial evaluation or for any unit member who may wish to voluntarily participate. The PAR and Teacher Induction programs are designed solely for the purpose of improving teaching, not terminating teachers. The confidentiality of all participants in the program shall be respected at all times.
- B. Effective July 1, 2001, any unit member without a clear credential shall be served by the Teacher Induction Program.

20.2 Description of Program

The program for PAR participants shall include:

- A. The development of a plan which shall be in writing, clearly stated, aligned with pupil learning and consistent with the evaluation requirements of Article 8;
- B. The plan shall be mutually developed by the Consulting Teacher and the Participating Teacher, subject to the approval of the members of the Joint Committee;
- C. Assistance and review shall include multiple observations of Participating Teacher during periods of classroom instruction. Such observations shall be performed by a Consulting Teacher;
- D. Each PAR participant shall be provided with sufficient staff development activities to assist each participant to improve his/her teaching skills and knowledge; and
- E. A written record of the PAR participant's participation in the program will be signed by all members of the Joint Teacher Administrator Peer Review Committee.

20.3 Joint Teacher Administrator Peer Review Committee

The program shall be governed by a Joint Teacher Administrator Peer Review Committee ("Joint Committee") consisting of three (3) teachers and two (2) administrators. S-PTA shall submit the names of the three teachers to be named to this committee. The District and SCOE will choose the two (2) administrators.

20.4 Duties of the Joint Committee

The Joint Committee shall:

- A. Establish its own rules of procedure, including method of selection of the chair, to effect the provisions of the article. Said rules and procedures will be consistent with the provisions of this Agreement, and to the extent there is an inconsistency, the Agreement shall prevail;

[Handwritten signatures and initials]

- B. Provide annual training for the panel members;
- C. Advertise for and nominate the panel of Consultant Teachers;
- D. Provide training for Consulting Teachers prior to participation in the program;
- E. Establish its own meeting schedule. (Teachers serving on this committee shall be compensated at the rate of \$250.00 for each meeting they attend.);
- F. Communicate in writing with the PAR participant, the consulting teacher, and the site Principal;
- G. Issue and sign a final report concerning the results of the PAR participant's participation in the PAR program.

20.5 Consulting Teachers Pool

A pool of Consulting Teachers will be selected by the Review Panel. Every attempt will be made to fill this pool with teachers with diverse backgrounds and assignments to enable the program to address the many needs of the District and SCOE.

20.6 Consulting Teachers and/or Intern or Induction Mentors

Consulting Teachers and/or Intern or Induction Mentors shall:

- A. Be permanent teachers in the District or SCOE with at least five (5) years of professional teaching experience;
- B. Demonstrate effective instructional performance in the District or SCOE, including but not limited to, substantial recent classroom experience, effective communication skills, knowledge of subject matter, and the ability to work cooperatively with others;
- C. Be nominated by a majority of votes of the members of the Joint Committee based on the Joint Committee's classroom observations;
- D. Be provided release time for approved training and consultant time;
- E. Receive a stipend of \$2000.00 per school year;
- F. Be limited to consulting with two (2) PAR participants per semester;
- G. Continue all rights of bargaining Unit Members. Functions performed pursuant to this Article by bargaining Unit employees shall not constitute either management or supervisory functions;
- H. Develop, with the PAR participant's help, a plan to assist the PAR participant tailored to the specific needs of the participant and subject to the approval of the Joint Committee;

SS
1.2
UR

- I. Be limited to working with a PAR participant for a maximum length of one (1) year;
- J. Not be required to testify at any time in any matter relating to the PAR participant;
- K. Shall conduct multiple observations of the PAR participant during classroom instruction, and shall have both pre-observation and post-observation conferences;
- L. Shall monitor the progress of the PAR participant and shall provide periodic written reports to the PAR participant for discussion and review;
- M. Shall continue to provide assistance to the PAR participant until he or she concludes that the teaching performance of the PAR participant is satisfactory, or that further assistance will not be productive. The Consulting Teacher may elect to stop providing assistance at any time and may choose to simply report that "further assistance will not be productive;"
- N. Shall engage in formative review of the PAR participant's participation in the program and forward this review to the Joint Committee. A formative review is a process in which the participant and the Consulting Teacher mutually agree upon goals and then mutually assess the progress toward the achievement of these goals; and
- O. Shall serve as BTSA Support Providers when appropriate.

20.7 Indemnification

The District and the SCOE agree to indemnify and provide a defense for the Consulting Teacher against any claims, causes of action, damages, grievances, administrative proceedings or any other litigation arising from the Consulting Teacher's participation in the PAR program. The Consulting Teacher retains his or her right to select his or her own attorney to represent him or her in such actions. The District or SCOE, as appropriate, will pay legal costs and fees in such actions.

20.8 Participating Teacher

This agreement recognizes three (3) types of participating teachers:

A. Volunteer Participating Teacher

A Volunteer Participating Teacher is any teacher who volunteers to participate in the PAR program. The Volunteer's purpose of participation is for peer assistance only. The Consulting Teacher and the Volunteer Participating Teacher shall participate in a formative review of the Volunteer Participating Teacher. All communication between the Consulting Teacher and a Volunteer Participating Teacher shall be confidential.

Handwritten signature and initials in blue ink, including a checkmark, "SS", and "WP".

B. Referred Participating Teacher

A Referred Participating Teacher is any tenured teacher referred as a result of an unsatisfactory annual or biennial evaluation. The District, the SCOE and the Association all agree that no Unit Member will be referred to the PAR program until July 1, 2001.

20.9 Changing Consulting Teacher

A different Consulting Teacher may be selected to work with any Participating Teacher at any time during the process when required to do so by the Participating Teacher of the Consulting Teacher.

20.10 Representation by Association

The PAR participant has the right to be represented throughout these procedures by the Association representative of his or her choice.

20.11 Joint Committee Report

The PAR participant shall have the opportunity to review the Joint Committee's final report and give input before the report is made available for placement in his or her personnel file. The PAR participant shall sign this final report to indicate that he or she has reviewed the report and has been given a chance to offer input. The signature does not necessarily signify agreement with the report. In the event of any disagreement with the Joint Committee's final report the PAR participant shall have the right to submit a written response, within twenty (20) days, and have it attached to the final report.

20.12 SCOE Participation

The County SCOE participation will involve one (1) county teacher as a Consulting Teacher. The Curriculum Coordinator will sit on the committee Joint Commission as an advisory, non-paid member. All payments for County SCOE participation will come from the County SCOE grant and be administered through the County Office of Education.

March 6, 2025
Time: 4:27pm


COUNTER-PROPOSAL
from the
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
to the
SIERRA-PLUMAS TEACHERS ASSOCIATION
(Reopener Negotiations)

The Sierra-Plumas Joint Unified School District ("District") and the Sierra-Plumas Teachers Association ("SPTA" or "Association") are parties to a collective bargaining agreement ("CBA") which expires on June 30, 2025. The Association and District are actively engaged in reopener negotiations to reach an agreement on all Sunshine initial proposals.


Article 20 – PARR and BTSA Programs

The proposal on the preceding pages fully and finally resolves all bargaining on Article 20 – PARR and BTSA Programs.


FOR THE SIERRA-PLUMAS
TEACHERS ASSOCIATION

By: 
Date: 3/6/25

FOR THE SIERRA-PLUMAS JOINT UNIFIED
SCHOOL DISTRICT

By: 
Date: 3/06/25

FOR THE SIERRA COUNTY OFFICE
OF EDUCATION

By: 
Date: 3/7/25

PUBLIC DISCLOSURE OF PROPOSED COLLECTIVE BARGAINING AGREEMENT
in accordance with AB 1200 (Chapter 1213/Statutes 1991), AB 2756 (Chapter 52/Statutes 2004), GC 3547.5

Name of School District:	Sierra County Office of Education
Name of Bargaining Unit:	Sierra Plumas Teachers Association
Certificated, Classified, Other:	Certificated

The proposed agreement covers the period beginning:	July 1, 2024 (date)	and ending:	June 30, 2026 (date)
The Governing Board will act upon this agreement on:	March 19, 2025 (date)		

Note: This form, along with a copy of the proposed agreement, must be submitted to the County Office at least ten (10) working days prior to the date the Governing Board will take action.

A. Proposed Change in Compensation

Bargaining Unit Compensation All Funds - Combined		Fiscal Impact of Proposed Agreement (Complete Years 2 and 3 multiyear and overlapping agreements and Step & Column increases)			
		Annual Cost Prior to Proposed Settlement	Year 1 Increase/(Decrease)	Year 2 Increase/(Decrease)	Year 3 Increase/(Decrease)
			2024-25	2025-26	2026-27
1. Salary Schedule Including Step and Column		\$ 440,200	\$ 13,206	\$ 9,068	\$ -
			3.00%	2.00%	0.00%
2. Other Compensation Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.					
Description of Other Compensation					
3. Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.		\$ 98,001	\$ 2,940	\$ 2,019	\$ -
			3.00%	2.00%	0.00%
4. Health/Welfare Plans					
5. Total Bargaining Unit Compensation Add Items 1 through 4 to equal 5		\$ 538,201	\$ 16,146	\$ 11,087	\$ -
			3.00%	2.00%	0.00%
6. Total Number of Bargaining Unit Employees (Use FTEs if appropriate)		6.56			
7. Total Compensation Average Cost per Bargaining Unit Employee		\$ 82,043	\$ 2,461	\$ 1,690	\$ -
			3.00%	2.00%	0.00%

Sierra County Office of Education
Public Disclosure of Proposed Collective Bargaining Agreement

Page 2

A. Proposed Change in Compensation (Continued)

8. What was the negotiated percentage change? For example, if the change in "Year 1" was for less than a full year, what is the annualized percentage of that change for "Year 1"?

3% for 2024-25 and 2% for 2025-26 ongoing and 2024-25 \$4,000 per prorated FTE one-time off schedule

9. Were any additional steps, columns, or ranges added to the salary schedules? (If yes, please explain.)

No

10. Please include comments and explanations as necessary. (If more room is necessary, please attach an additional sheet.)

N/A

11. Does this bargaining unit have a negotiated cap for Health and Welfare benefits?

Yes ☐

No ☐

If yes, please describe the cap amount.

B. Proposed negotiated changes in noncompensation items (i.e., class size adjustments, staff development days, teacher prep time, classified staffing ratios, etc.)

N/A

C. What are the specific impacts (positive or negative) on instructional and support programs to accommodate the settlement? Include the impact of changes such as staff reductions or increases, program reductions or increases, elimination or expansion of other services or programs (i.e., counselors, librarians, custodial staff, etc.)

D. What contingency language is included in the proposed agreement (e.g., reopeners, etc.)?

If the State funded COLA for 2025-26 is 2.44% or greater, salary has a reopener

E. Identify other major provisions that do not directly affect the district's costs, such as binding arbitrations, grievance procedures, etc.

None

F. Source of Funding for Proposed Agreement:

1. Current Year

Unrestricted Fund Balance for the one-time off schedule payment and decreasing Services and Other Operating for on schedule payments

2. If this is a single year agreement, how will the ongoing cost of the proposed agreement be funded in subsequent years?

N/A

3. If this is a multiyear agreement, what is the source of funding, including assumptions used, to fund these obligations in subsequent years? (Remember to include compounding effects in meeting obligations.)

COLA and expenditure reductions in Services and Other Operating, if necessary

Sierra County Office of Education
Public Disclosure of Proposed Collective Bargaining Agreement

Page 4a

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Bargaining Unit:		Unrestricted General Fund Sierra Plumas Teachers Association			
Object Code		Column 1	Column 2	Column 3	Column 4
		Latest Board- Approved Budget Before Settlement (As of 24.25 First Interim)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
REVENUES					
LCFF Revenue	8010-8099	\$ 1,680,086		\$ -	\$ 1,680,086
Federal Revenue	8100-8299	\$ -		\$ -	\$ -
Other State Revenue	8300-8599	\$ 4,961		\$ -	\$ 4,961
Other Local Revenue	8600-8799	\$ 420,000		\$ -	\$ 420,000
TOTAL REVENUES		\$ 2,105,047		\$ -	\$ 2,105,047
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 331,154	\$ 49,818	\$ 16,070	\$ 397,042
Classified Salaries	2000-2999	\$ 498,612		\$ 71,370	\$ 569,982
Employee Benefits	3000-3999	\$ 435,454	\$ 11,620	\$ 15,337	\$ 462,411
Books and Supplies	4000-4999	\$ 24,616		\$ -	\$ 24,616
Services and Other Operating Expenditures	5000-5999	\$ 463,324		\$ (33,746)	\$ 429,578
Capital Outlay	6000-6999	\$ 35,000		\$ -	\$ 35,000
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ -		\$ -	\$ -
Transfers of Indirect Costs	7300-7399	\$ (154,531)		\$ -	\$ (154,531)
TOTAL EXPENDITURES		\$ 1,633,629	\$ 61,438	\$ 69,031	\$ 1,764,098
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	\$ 46,000	\$ -	\$ -	\$ 46,000
Transfers Out and Other Uses	7600-7699		\$ -	\$ -	\$ -
Contributions	8980-8999	\$ -		\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*		\$ 517,418	\$ (61,438)	\$ (69,031)	\$ 386,949
BEGINNING FUND BALANCE	9791	\$ 5,000,457			\$ 5,000,457
Audit Adjustments/Other Restatements	9793/9795				\$ -
ENDING FUND BALANCE		\$ 5,517,875	\$ (61,438)	\$ (69,031)	\$ 5,387,406
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ 600	\$ -	\$ -	\$ 600
Restricted	9740				
Committed	9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned	9780		\$ -	\$ -	\$ -
Reserve for Economic Uncertainties	9789	\$ 494,474	\$ -	\$ -	\$ 494,474
Unassigned/Unappropriated Amount	9790	\$ 5,022,801	\$ (61,438)	\$ (69,031)	\$ 4,892,332

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts in Columns 1 and 4 must be positive

Sierra County Office of Education
Public Disclosure of Proposed Collective Bargaining Agreement

Page 4b

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Restricted General Fund

Bargaining Unit:

Sierra Plumas Teachers Association

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 24.25 First Interim)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
REVENUES				
LCFF Revenue 8010-8099	\$ -		\$ -	\$ -
Federal Revenue 8100-8299	\$ 167,731		\$ -	\$ 167,731
Other State Revenue 8300-8599	\$ 948,903		\$ -	\$ 948,903
Other Local Revenue 8600-8799	\$ 549,917		\$ -	\$ 549,917
TOTAL REVENUES	\$ 1,666,551		\$ -	\$ 1,666,551
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 342,674	\$ 7,468	\$ 6,652	\$ 356,794
Classified Salaries 2000-2999	\$ 237,243		\$ 6,566	\$ 243,809
Employee Benefits 3000-3999	\$ 343,146	\$ 1,602	\$ 3,798	\$ 348,546
Books and Supplies 4000-4999	\$ 164,574			\$ 164,574
Services and Other Operating Expenditures 5000-5999	\$ 779,381		\$ (26,086)	\$ 753,295
Capital Outlay 6000-6999	\$ 25,000			\$ 25,000
Other Outgo (excluding Indirect Costs) 7100-7299	\$ -			\$ -
7400-7499				
Transfers of Indirect Costs 7300-7399	\$ 137,122			\$ 137,122
TOTAL EXPENDITURES	\$ 2,029,140	\$ 9,070	\$ (9,070)	\$ 2,029,140
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
Contributions 8980-8999	\$ -		\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (362,589)	\$ (9,070)	\$ 9,070	\$ (362,589)
BEGINNING FUND BALANCE 9791	\$ 990,885			\$ 990,885
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 628,296	\$ (9,070)	\$ 9,070	\$ 628,296
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ 628,296	\$ -	\$ -	\$ 628,296
Committed 9750-9760				
Assigned Amounts 9780				
Reserve for Economic Uncertainties 9789		\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ -	\$ (9,070)	\$ 9,070	\$ -

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts in Columns 1 and 4 must be positive

Sierra County Office of Education
Public Disclosure of Proposed Collective Bargaining Agreement

Page 4c

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Bargaining Unit:		Combined General Fund Sierra Plumas Teachers Association			
Object Code		Column 1 Latest Board- Approved Budget Before Settlement (As of 24.25 First Interim)	Column 2 Adjustments as a Result of Settlement (compensation)	Column 3 Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Column 4 Total Revised Budget (Columns 1+2+3)
REVENUES					
LCFF Revenue	8010-8099	\$ 1,680,086		\$ -	\$ 1,680,086
Federal Revenue	8100-8299	\$ 167,731		\$ -	\$ 167,731
Other State Revenue	8300-8599	\$ 953,864		\$ -	\$ 953,864
Other Local Revenue	8600-8799	\$ 969,917		\$ -	\$ 969,917
TOTAL REVENUES		\$ 3,771,598		\$ -	\$ 3,771,598
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 673,828	\$ 57,286	\$ 22,722	\$ 753,836
Classified Salaries	2000-2999	\$ 735,855	\$ -	\$ 77,936	\$ 813,791
Employee Benefits	3000-3999	\$ 778,600	\$ 13,222	\$ 19,135	\$ 810,957
Books and Supplies	4000-4999	\$ 189,190		\$ -	\$ 189,190
Services and Other Operating Expenditures	5000-5999	\$ 1,242,705		\$ (59,832)	\$ 1,182,873
Capital Outlay	6000-6999	\$ 60,000		\$ -	\$ 60,000
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ -		\$ -	\$ -
Transfers of Indirect Costs	7300-7399	\$ (17,409)		\$ -	\$ (17,409)
TOTAL EXPENDITURES		\$ 3,662,769	\$ 70,508	\$ 59,961	\$ 3,793,238
OTHER FINANCING SOURCES/USES					
Transfer In and Other Sources	8900-8979	\$ 46,000	\$ -	\$ -	\$ 46,000
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
Contributions	8980-8999	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*		\$ 154,829	\$ (70,508)	\$ (59,961)	\$ 24,360
BEGINNING FUND BALANCE					
	9791	\$ 5,991,342			\$ 5,991,342
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 6,146,171	\$ (70,508)	\$ (59,961)	\$ 6,015,702
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ 600	\$ -	\$ -	\$ 600
Restricted	9740	\$ 628,296	\$ -	\$ -	\$ 628,296
Committed	9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned	9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties	9789	\$ 494,474	\$ -	\$ -	\$ 494,474
Unassigned/Unappropriated Amount	9790	\$ 5,022,801	\$ (70,508)	\$ (59,961)	\$ 4,892,332

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts in Columns 1 and 4 must be positive

Sierra County Office of Education
Public Disclosure of Proposed Collective Bargaining Agreement

Page 4i

Explanations for Column 3 "Other Revisions" entered on Pages 4a through 4h:

Page 4a: Unrestricted General Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ 69,031	Costs associated with other BU Tentative Agreements
Other Financing Sources/Uses	\$ -	

Page 4b: Restricted General Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ (9,070)	Reductions in Services and Other Operating Expenditures
Other Financing Sources/Uses	\$ -	

Page 4d: Fund 11 - Adult Education Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Page 4e: Fund 12 - Child Development Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Page 4f: Fund 13/61 - Cafeteria Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Page 4g: Other	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Page 4h: Other	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Additional Comments:

Sierra County Office of Education
Public Disclosure of Proposed Collective Bargaining Agreement

Page 5a

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Unrestricted General Fund MYP

Bargaining Unit:

Sierra Plumas Teachers Association

Object Code	2024-25	2025-26	2026-27
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ 1,680,086	\$ 1,720,521	\$ 1,764,273
Federal Revenue 8100-8299	\$ -		
Other State Revenue 8300-8599	\$ 4,961	\$ 4,961	\$ 4,961
Other Local Revenue 8600-8799	\$ 420,000	\$ 420,000	\$ 420,000
TOTAL REVENUES	\$ 2,105,047	\$ 2,145,482	\$ 2,189,234
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 397,042	\$ 356,657	\$ 362,720
Classified Salaries 2000-2999	\$ 569,982	\$ 540,655	\$ 555,794
Employee Benefits 3000-3999	\$ 462,411	\$ 462,031	\$ 474,737
Books and Supplies 4000-4999	\$ 24,616	\$ 24,616	\$ 24,616
Services and Other Operating Expenditures 5000-5999	\$ 429,578	\$ 395,832	\$ 395,832
Capital Outlay 6000-6999	\$ 35,000	\$ 35,000	\$ 35,000
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ -	\$ -	\$ -
Transfers of Indirect Costs 7300-7399	\$ (154,531)	\$ (154,531)	\$ (154,531)
Other Adjustments			
TOTAL EXPENDITURES	\$ 1,764,098	\$ 1,660,260	\$ 1,694,168
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ 46,000	\$ 46,000	\$ 46,000
Transfers Out and Other Uses 7600-7699	\$ -		
Contributions 8980-8999	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ 386,949	\$ 531,222	\$ 541,066
BEGINNING FUND BALANCE 9791	\$ 5,000,457	\$ 5,387,406	\$ 5,918,628
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 5,387,406	\$ 5,918,628	\$ 6,459,694
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ 600	\$ 600	\$ 600
Restricted 9740			
Committed 9750-9760	\$ -	\$ -	\$ -
Assigned 9780	\$ -		
Reserve for Economic Uncertainties 9789	\$ 494,474	\$ 460,791	\$ 460,740
Unassigned/Unappropriated Amount 9790	\$ 4,892,332	\$ 5,457,237	\$ 5,998,354

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Sierra County Office of Education
Public Disclosure of Proposed Collective Bargaining Agreement

Page 5b

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Bargaining Unit: **Restricted General Fund MYP**
Sierra Plumas Teachers Association

Object Code	2024-25	2025-26	2026-27
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ -		
Federal Revenue 8100-8299	\$ 167,731	\$ 167,731	\$ 167,731
Other State Revenue 8300-8599	\$ 948,903	\$ 948,903	\$ 948,903
Other Local Revenue 8600-8799	\$ 549,917	\$ 324,917	\$ 324,917
TOTAL REVENUES	\$ 1,666,551	\$ 1,441,551	\$ 1,441,551
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 356,794	\$ 372,719	\$ 379,056
Classified Salaries 2000-2999	\$ 243,809	\$ 255,271	\$ 262,418
Employee Benefits 3000-3999	\$ 348,546	\$ 364,090	\$ 376,323
Books and Supplies 4000-4999	\$ 164,574	\$ 164,574	\$ 164,574
Services and Other Operating Expenditures 5000-5999	\$ 753,295	\$ 434,231	\$ 374,231
Capital Outlay 6000-6999	\$ 25,000	\$ 25,000	\$ 25,000
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ -	\$ -	\$ -
Transfers of Indirect Costs 7300-7399	\$ 137,122	\$ 137,122	\$ 137,122
Other Adjustments		\$ -	
TOTAL EXPENDITURES	\$ 2,029,140	\$ 1,753,007	\$ 1,718,724
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ -		\$ -
Transfers Out and Other Uses 7600-7699	\$ -		\$ -
Contributions 8980-8999	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (362,589)	\$ (311,456)	\$ (277,173)
BEGINNING FUND BALANCE 9791	\$ 990,885	\$ 628,296	\$ 316,840
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 628,296	\$ 316,840	\$ 39,667
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ -	\$ -	\$ -
Restricted 9740	\$ 628,296	\$ 316,840	\$ 39,667
Committed 9750-9760			
Assigned 9780			
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ -	\$ 0	\$ 0

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Sierra County Office of Education
Public Disclosure of Proposed Collective Bargaining Agreement

Page 5c

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Bargaining Unit:		Sierra Plumas Teachers Association		
Object Code		2024-25	2025-26	2026-27
		Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES				
LCFF Revenue	8010-8099	\$ 1,680,086	\$ 1,720,521	\$ 1,764,273
Federal Revenue	8100-8299	\$ 167,731	\$ 167,731	\$ 167,731
Other State Revenue	8300-8599	\$ 953,864	\$ 953,864	\$ 953,864
Other Local Revenue	8600-8799	\$ 969,917	\$ 744,917	\$ 744,917
TOTAL REVENUES		\$ 3,771,598	\$ 3,587,033	\$ 3,630,785
EXPENDITURES				
Certificated Salaries	1000-1999	\$ 753,836	\$ 729,376	\$ 741,776
Classified Salaries	2000-2999	\$ 813,791	\$ 795,926	\$ 818,212
Employee Benefits	3000-3999	\$ 810,957	\$ 826,120	\$ 851,060
Books and Supplies	4000-4999	\$ 189,190	\$ 189,190	\$ 189,190
Services and Other Operating Expenditures	5000-5999	\$ 1,182,873	\$ 830,063	\$ 770,063
Capital Outlay	6000-6999	\$ 60,000	\$ 60,000	\$ 60,000
Other Outgo (excuding Indirect Costs)	7100-7299 7400-7499	\$ -	\$ -	\$ -
Transfers of Indirect Costs	7300-7399	\$ (17,409)	\$ (17,409)	\$ (17,409)
Other Adjustments			\$ -	\$ -
TOTAL EXPENDITURES		\$ 3,793,238	\$ 3,413,267	\$ 3,412,892
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources	8900-8979	\$ 46,000	\$ 46,000	\$ 46,000
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -
Contributions	8980-8999	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*		\$ 24,360	\$ 219,766	\$ 263,893
BEGINNING FUND BALANCE	9791	\$ 5,991,342	\$ 6,015,702	\$ 6,235,468
Audit Adjustments/Other Restatements	9793/9795	\$ -		
ENDING FUND BALANCE		\$ 6,015,702	\$ 6,235,468	\$ 6,499,361
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable	9711-9719	\$ 600	\$ 600	\$ 600
Restricted	9740	\$ 628,296	\$ 316,840	\$ 39,667
Committed	9750-9760	\$ -	\$ -	\$ -
Assigned	9780	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties	9789	\$ 494,474	\$ 460,791	\$ 460,740
Unassigned/Unappropriated Amount	9790	\$ 4,892,332	\$ 5,457,237	\$ 5,998,354

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Sierra County Office of Education
Public Disclosure of Proposed Collective Bargaining Agreement

Page 6

I. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

1. State Reserve Standard

		2024-25	2025-26	2026-27
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 3,793,238	\$ 3,413,267	\$ 3,412,892
b.	Less: Special Education Pass-Through Funds		\$ -	\$ -
c.	Net Expenditures, Transfers Out, and Uses	\$ 3,793,238	\$ 3,413,267	\$ 3,412,892
d.	State Standard Minimum Reserve Percentage for this District Enter percentage	5.00%	5.00%	5.00%
e.	State Standard Minimum Reserve Amount for this District (For districts with less than 1,001 ADA, this is the greater of Line a, times Line b, or \$50,000)	\$ 189,662	\$ 170,663	\$ 170,645

2. Budgeted Unrestricted Reserve (After Impact of Proposed Agreement)

a.	General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9789)	\$ 494,474	\$ 460,791	\$ 460,740
b.	General Fund Budgeted Unrestricted Unassigned/Unappropriated Amount (9790)	\$ 4,892,332	\$ 5,457,237	\$ 5,998,354
c.	Special Reserve Fund (Fund 17) Budgeted Designated for Economic Uncertainties (9789)	\$ -	\$ -	\$ -
d.	Special Reserve Fund (Fund 17) Budgeted Unassigned/Unappropriated Amount (9790)	\$ -	\$ -	\$ -
e.	Total Available Reserves	\$ 5,386,806	\$ 5,918,028	\$ 6,459,094
f.	Reserve for Economic Uncertainties Percentage	142.01%	173.38%	189.26%

3. Do unrestricted reserves meet the state minimum reserve amount?

2024-25	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
2025-26	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
2026-27	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>

4. If no, how do you plan to restore your reserves?

Sierra County Office of Education
Public Disclosure of Proposed Collective Bargaining Agreement

Page 7

I. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES (CONTINUED)

5. Does the Total Compensation Increase/(Decrease) on Page 1, Section A, #5 agree with the Total Increase/(Decrease) for all funds as a result of the settlement(s)? Please explain any variance.

Total Compensation Increase/(Decrease) on Page 1, Section A, #5	\$ 16,146
General Fund balance Increase/(Decrease), Page 4c, Column 2	\$ (70,508)
Adult Education Fund balance Increase/(Decrease), Page 4d, Column 2	\$ -
Child Development Fund balance Increase/(Decrease), Page 4e, Column 2	\$ -
Cafeteria Fund balance Increase/(Decrease), Page 4f, Column 2	\$ -
Other Fund balance Increase/(Decrease), Page 4g, Column 2	\$ -
Other Fund balance Increase/(Decrease), Page 4h, Column 2	\$ -
Total all fund balances Increase/(Decrease) as a result of the settlement(s)	\$ (70,508)

Variance \$ (54,362)

Variance Explanation:

Difference is the salary and benefit cost of the one-time off schedule payment.

6. Will this agreement create or increase deficit financing in the current or subsequent years?

"Deficit Financing" is defined to exist when a fund's expenditures and other financing uses exceed its revenues and other financing sources in a given year. If a deficit is shown below, provide an explanation and any deficit reduction plan, as necessary.

<u>General Fund Combined</u>	<u>Surplus/ (Deficit)</u>	<u>(Deficit) %</u>	<u>Deficit primarily due to:</u>
Current FY Surplus/(Deficit) before settlement(s)?	\$ 154,829	4.2%	
Current FY Surplus/(Deficit) after settlement(s)?	\$ 24,360	0.6%	
1st Subsequent FY Surplus/(Deficit) after settlement(s)?	\$ 219,766	6.4%	
2nd Subsequent FY Surplus/(Deficit) after settlement(s)?	\$ 263,893	7.7%	

Deficit Reduction Plan (as necessary):

7. Were "Other Adjustments" amount(s) entered in the multiyear projections (pages 5a and 5b) for 1st and 2nd Subsequent FY?

"Other Adjustments" could indicate that a budget reduction plan was/is being developed to address deficit spending, and to rebuild reserves. Any amount shown below must have an explanation. If additional space is needed, attach a separate sheet, or use page 8a.

<u>MYP</u>	<u>Amount</u>	<u>"Other Adjustments" Explanation</u>
1st Subsequent FY Unrestricted, Page 5a	\$ -	
1st Subsequent FY Restricted, Page 5b	\$ -	
2nd Subsequent FY Unrestricted, Page 5a	\$ -	
2nd Subsequent FY Restricted, Page 5b	\$ -	

Sierra County Office of Education
Public Disclosure of Proposed Collective Bargaining Agreement

Page 8

J. CERTIFICATION NO. 1: CERTIFICATION OF THE DISTRICT'S ABILITY TO MEET THE COSTS OF THE COLLECTIVE BARGAINING AGREEMENT

This certification page must be signed by the district's Superintendent and Chief Business Official at the time of public disclosure and is intended to assist the district's Governing Board in determining whether the district can meet the costs incurred under the tentative Collective Bargaining Agreement in the current and subsequent years. The absence of a certification signature or if "I am unable to certify" is checked should serve as a "red flag" to the district's Governing Board.

In accordance with the requirements of Government Code Sections 3540.2 and 3547.5, the Superintendent and Chief Business Official of the Sierra County Office of Education, hereby certify that the District can meet the costs incurred under this Collective Bargaining Agreement during the term of the agreement from July 1, 2024 to June 30, 2026.

Board Actions

The board actions necessary to meet the cost of the agreement in each year of its term are as follows:

Current Year

Budget Adjustment Categories:

Revenues/Transfers In and Other Sources/Contributions
Expenditures/Transfers Out and Other Uses
Ending Balance(s) Increase/(Decrease)

**Budget Adjustment
Increase/(Decrease)**

\$	-
\$	130,469
\$	(130,469)

Subsequent Years

Budget Adjustment Categories:

Revenues/Transfers In and Other Sources/Contributions
Expenditures/Transfers Out and Other Uses
Ending Balance(s) Increase/(Decrease)

**Budget Adjustment
Increase/(Decrease)**

\$	-
\$	-
\$	-

Budget Revisions

If the district does not adopt and submit within 45 days all of the revisions to its budget needed in the current year to meet the costs of the agreement at the time of the approval of the proposed collective bargaining agreement, the county superintendent of schools is required to issue a qualified or negative certification for the district on its next interim report.

Assumptions

See attached page for a list of the assumptions upon which this certification is based.

Certifications

____ I hereby certify ____ I am unable to certify

District Superintendent
(Signature)

Date

____ I hereby certify ____ I am unable to certify

Chief Business Official
(Signature)

Date

Sierra County Office of Education
Public Disclosure of Proposed Collective Bargaining Agreement

Page 8a

Assumptions and Explanations (enter or attach documentation)

The assumptions upon which this certification is made are as follows:

This image shows a single sheet of bright yellow paper with horizontal black ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

Concerns regarding affordability of agreement in subsequent years (if any):

[illegible]

Public Disclosure of Proposed Collective Bargaining Agreement

Page 9

K. CERTIFICATION NO. 2

The disclosure document must be signed by the district Superintendent at the time of public disclosure and by the President or Clerk of the Governing Board at the time of formal board action on the proposed agreement.

The information provided in this document summarizes the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement (as provided in the "Public Disclosure of Proposed Collective Bargaining Agreement") in accordance with the requirements of AB 1200 and Government Code Sections 3540.2(a) and 3547.5.

Sierra County Office of Education

District Name

**District Superintendent
(Signature)**

Date

Randy Jones

Contact Person

(530) 993-1660 ext. 120

Phone

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on March 19, 2025, took action to approve the proposed agreement with the Sierra Plumas Teachers Association

**President (or Clerk), Governing Board
(Signature)**

Date

PUBLIC DISCLOSURE OF PROPOSED COLLECTIVE BARGAINING AGREEMENT
in accordance with AB 1200 (Chapter 1213/Statutes 1991), AB 2756 (Chapter 52/Statutes 2004), GC 3547.5

Name of School District:	Sierra Plumas Joint Unified School District
Name of Bargaining Unit:	Sierra Plumas Teachers Association
Certificated, Classified, Other:	Certificated

The proposed agreement covers the period beginning:	July 1, 2024 (date)	and ending:	June 30, 2026 (date)
The Governing Board will act upon this agreement on:	March 19, 2025 (date)		

Note: This form, along with a copy of the proposed agreement, must be submitted to the County Office at least ten (10) working days prior to the date the Governing Board will take action.

A. Proposed Change in Compensation

Bargaining Unit Compensation All Funds - Combined		Fiscal Impact of Proposed Agreement (Complete Years 2 and 3 multiyear and overlapping agreements and Step & Column increases)			
		Annual Cost Prior to Proposed Settlement	Year 1 Increase/(Decrease)	Year 2 Increase/(Decrease)	Year 3 Increase/(Decrease)
			2024-25	2025-26	2026-27
1. Salary Schedule Including Step and Column		\$ 1,959,996	\$ 58,800	\$ 40,376	\$ -
			3.00%	2.00%	0.00%
2. Other Compensation Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.					
Description of Other Compensation					
3. Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.		\$ 441,548	\$ 13,246	\$ 9,096	\$ -
			3.00%	2.00%	0.00%
4. Health/Welfare Plans					
5. Total Bargaining Unit Compensation Add Items 1 through 4 to equal 5		\$ 2,401,544	\$ 72,046	\$ 49,472	\$ -
			3.00%	2.00%	0.00%
6. Total Number of Bargaining Unit Employees (Use FTEs if appropriate)		26.87			
7. Total Compensation Average Cost per Bargaining Unit Employee		\$ 89,376	\$ 2,681	\$ 1,841	\$ -
			3.00%	2.00%	0.00%

Sierra Plumas Joint Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

Page 2

A. Proposed Change in Compensation (Continued)

8. What was the negotiated percentage change? For example, if the change in "Year 1" was for less than a full year, what is the annualized percentage of that change for "Year 1"?

3% for 2024-25 and 2% for 2025-26 ongoing and 2024-25 \$4,000 per prorated FTE one-time off schedule

9. Were any additional steps, columns, or ranges added to the salary schedules? (If yes, please explain.)

No

10. Please include comments and explanations as necessary. (If more room is necessary, please attach an additional sheet.)

N/A

11. Does this bargaining unit have a negotiated cap for Health and Welfare benefits?

Yes ☐ No ☐

If yes, please describe the cap amount.

B. Proposed negotiated changes in noncompensation items (i.e., class size adjustments, staff development days, teacher prep time, classified staffing ratios, etc.)

N/A

C. What are the specific impacts (positive or negative) on instructional and support programs to accommodate the settlement? Include the impact of changes such as staff reductions or increases, program reductions or increases, elimination or expansion of other services or programs (i.e., counselors, librarians, custodial staff, etc.)

D. What contingency language is included in the proposed agreement (e.g., reopeners, etc.)?

If the State funded COLA for 2025-26 is 2.44% or greater, salary has a reopener

E. Identify other major provisions that do not directly affect the district's costs, such as binding arbitrations, grievance procedures, etc.

None

F. Source of Funding for Proposed Agreement:

1. Current Year

Unrestricted Fund Balance for the one-time off schedule payment and decreasing Services and Other Operating for on schedule payments

2. If this is a single year agreement, how will the ongoing cost of the proposed agreement be funded in subsequent years?

N/A

3. If this is a multiyear agreement, what is the source of funding, including assumptions used, to fund these obligations in subsequent years? (Remember to include compounding effects in meeting obligations.)

COLA and expenditure reductions in Services and Other Operating, if necessary

Sierra Plumas Joint Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

Page 4a

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Bargaining Unit:		Unrestricted General Fund Sierra Plumas Teachers Association			
Object Code		Column 1	Column 2	Column 3	Column 4
		Latest Board- Approved Budget Before Settlement (As of 24.25 First Interim)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
REVENUES					
LCFF Revenue	8010-8099	\$ 6,657,293		\$ -	\$ 6,657,293
Federal Revenue	8100-8299	\$ 100,000		\$ -	\$ 100,000
Other State Revenue	8300-8599	\$ 89,298		\$ -	\$ 89,298
Other Local Revenue	8600-8799	\$ 259,500		\$ -	\$ 259,500
TOTAL REVENUES		\$ 7,106,091		\$ -	\$ 7,106,091
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 2,408,407	\$ 158,999	\$ 31,510	\$ 2,598,916
Classified Salaries	2000-2999	\$ 830,562		\$ 112,692	\$ 943,254
Employee Benefits	3000-3999	\$ 1,469,758	\$ 35,421	\$ 44,815	\$ 1,549,994
Books and Supplies	4000-4999	\$ 272,453		\$ -	\$ 272,453
Services and Other Operating Expenditures	5000-5999	\$ 1,837,632		\$ (112,076)	\$ 1,725,556
Capital Outlay	6000-6999	\$ 45,676		\$ -	\$ 45,676
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ 268,288		\$ -	\$ 268,288
Transfers of Indirect Costs	7300-7399	\$ (99,270)		\$ -	\$ (99,270)
TOTAL EXPENDITURES		\$ 7,033,506	\$ 194,420	\$ 76,941	\$ 7,304,867
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979		\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ 63,555	\$ -	\$ -	\$ 63,555
Contributions	8980-8999	\$ (18,662)		\$ -	\$ (18,662)
OPERATING SURPLUS (DEFICIT)*		\$ (9,632)	\$ (194,420)	\$ (76,941)	\$ (280,993)
BEGINNING FUND BALANCE	9791	\$ 4,255,489			\$ 4,255,489
Audit Adjustments/Other Restatements	9793/9795				\$ -
ENDING FUND BALANCE		\$ 4,245,857	\$ (194,420)	\$ (76,941)	\$ 3,974,496
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ 4,100	\$ -	\$ -	\$ 4,100
Restricted	9740				
Committed	9750-9760		\$ -	\$ -	\$ -
Assigned	9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties	9789	\$ 1,159,571	\$ -	\$ -	\$ 1,159,571
Unassigned/Unappropriated Amount	9790	\$ 3,082,186	\$ (194,420)	\$ (76,941)	\$ 2,810,825

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts in Columns 1 and 4 must be positive

Sierra Plumas Joint Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

Page 4b

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Bargaining Unit:		Restricted General Fund Sierra Plumas Teachers Association			
Object Code		Column 1	Column 2	Column 3	Column 4
		Latest Board- Approved Budget Before Settlement (As of 24.25 First Interim)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
REVENUES					
LCFF Revenue	8010-8099	\$ -		\$ -	\$ -
Federal Revenue	8100-8299	\$ 173,699		\$ -	\$ 173,699
Other State Revenue	8300-8599	\$ 1,408,353		\$ -	\$ 1,408,353
Other Local Revenue	8600-8799	\$ 28,000		\$ -	\$ 28,000
TOTAL REVENUES		\$ 1,610,052		\$ -	\$ 1,610,052
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 289,383	\$ 24,063	\$ 1,540	\$ 314,986
Classified Salaries	2000-2999	\$ 73,106	\$ -	\$ 28,930	\$ 102,036
Employee Benefits	3000-3999	\$ 401,071	\$ 5,854	\$ 11,108	\$ 418,033
Books and Supplies	4000-4999	\$ 628,843		\$ (71,495)	\$ 557,348
Services and Other Operating Expenditures	5000-5999	\$ 655,159		\$ -	\$ 655,159
Capital Outlay	6000-6999	\$ 32,671		\$ -	\$ 32,671
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ -		\$ -	\$ -
Transfers of Indirect Costs	7300-7399	\$ 99,270		\$ -	\$ 99,270
TOTAL EXPENDITURES		\$ 2,179,503	\$ 29,917	\$ (29,917)	\$ 2,179,503
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
Contributions	8980-8999	\$ 18,662		\$ -	\$ 18,662
OPERATING SURPLUS (DEFICIT)*		\$ (550,789)	\$ (29,917)	\$ 29,917	\$ (550,789)
BEGINNING FUND BALANCE	9791	\$ 1,452,933			\$ 1,452,933
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 902,144	\$ (29,917)	\$ 29,917	\$ 902,144
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted	9740	\$ 902,144	\$ -	\$ -	\$ 902,144
Committed	9750-9760				
Assigned Amounts	9780				
Reserve for Economic Uncertainties	9789		\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount	9790	\$ -	\$ (29,917)	\$ 29,917	\$ -

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts in Columns 1 and 4 must be positive

Sierra Plumas Joint Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

Page 4c

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Bargaining Unit:		Sierra Plumas Teachers Association			
Object Code		Column 1	Column 2	Column 3	Column 4
		Latest Board- Approved Budget Before Settlement (As of 24.25 First Interim)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
REVENUES					
LCFF Revenue	8010-8099	\$ 6,657,293		\$ -	\$ 6,657,293
Federal Revenue	8100-8299	\$ 273,699		\$ -	\$ 273,699
Other State Revenue	8300-8599	\$ 1,497,651		\$ -	\$ 1,497,651
Other Local Revenue	8600-8799	\$ 287,500		\$ -	\$ 287,500
TOTAL REVENUES		\$ 8,716,143		\$ -	\$ 8,716,143
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 2,697,790	\$ 183,062	\$ 33,050	\$ 2,913,902
Classified Salaries	2000-2999	\$ 903,668	\$ -	\$ 141,622	\$ 1,045,290
Employee Benefits	3000-3999	\$ 1,870,829	\$ 41,275	\$ 55,923	\$ 1,968,027
Books and Supplies	4000-4999	\$ 901,296		\$ (71,495)	\$ 829,801
Services and Other Operating Expenditures	5000-5999	\$ 2,492,791		\$ (112,076)	\$ 2,380,715
Capital Outlay	6000-6999	\$ 78,347		\$ -	\$ 78,347
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ 268,288		\$ -	\$ 268,288
Transfers of Indirect Costs	7300-7399	\$ -		\$ -	\$ -
TOTAL EXPENDITURES		\$ 9,213,009	\$ 224,337	\$ 47,024	\$ 9,484,370
OTHER FINANCING SOURCES/USES					
Transfer In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ 63,555	\$ -	\$ -	\$ 63,555
Contributions	8980-8999	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*		\$ (560,421)	\$ (224,337)	\$ (47,024)	\$ (831,782)
BEGINNING FUND BALANCE	9791	\$ 5,708,422			\$ 5,708,422
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 5,148,001	\$ (224,337)	\$ (47,024)	\$ 4,876,640
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ 4,100	\$ -	\$ -	\$ 4,100
Restricted	9740	\$ 902,144	\$ -	\$ -	\$ 902,144
Committed	9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned	9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties	9789	\$ 1,159,571	\$ -	\$ -	\$ 1,159,571
Unassigned/Unappropriated Amount	9790	\$ 3,082,186	\$ (224,337)	\$ (47,024)	\$ 2,810,825

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts in Columns 1 and 4 must be positive

Sierra Plumas Joint Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

Page 4i

Explanations for Column 3 "Other Revisions" entered on Pages 4a through 4h:

Page 4a: Unrestricted General Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ 76,941	Costs associated with other BU Tentative Agreements
Other Financing Sources/Uses	\$ -	

Page 4b: Restricted General Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ (29,917)	Restricted Grants will shift expenditure plans to cover associated costs
Other Financing Sources/Uses	\$ -	

Page 4d: Fund 11 - Adult Education Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Page 4e: Fund 12 - Child Development Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Page 4f: Fund 13/61 - Cafeteria Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Page 4g: Other	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Page 4h: Other	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Additional Comments:

Sierra Plumas Joint Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

Page 5a

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Unrestricted General Fund MYP

Bargaining Unit:

Sierra Plumas Teachers Association

Object Code	2024-25	2025-26	2026-27
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ 6,657,293	\$ 6,840,256	\$ 7,022,064
Federal Revenue 8100-8299	\$ 100,000	\$ 100,000	\$ 100,000
Other State Revenue 8300-8599	\$ 89,298	\$ 89,298	\$ 89,298
Other Local Revenue 8600-8799	\$ 259,500	\$ 259,500	\$ 259,500
TOTAL REVENUES	\$ 7,106,091	\$ 7,289,054	\$ 7,470,862
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 2,598,916	\$ 2,553,181	\$ 2,583,819
Classified Salaries 2000-2999	\$ 943,254	\$ 892,194	\$ 914,499
Employee Benefits 3000-3999	\$ 1,549,994	\$ 1,547,211	\$ 1,570,419
Books and Supplies 4000-4999	\$ 272,453	\$ 272,453	\$ 272,453
Services and Other Operating Expenditures 5000-5999	\$ 1,725,556	\$ 1,725,556	\$ 1,725,556
Capital Outlay 6000-6999	\$ 45,676	\$ 45,676	\$ 45,676
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 268,288	\$ 268,288	\$ 268,288
Transfers of Indirect Costs 7300-7399	\$ (99,270)	\$ (99,270)	\$ (99,270)
Other Adjustments			\$ -
TOTAL EXPENDITURES	\$ 7,304,867	\$ 7,205,289	\$ 7,281,440
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ 63,555	\$ 63,555	\$ 63,555
Contributions 8980-8999	\$ (18,662)	\$ (18,662)	\$ (18,662)
OPERATING SURPLUS (DEFICIT)*	\$ (280,993)	\$ 1,548	\$ 107,205
BEGINNING FUND BALANCE 9791	\$ 4,255,489	\$ 3,974,496	\$ 3,976,044
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 3,974,496	\$ 3,976,044	\$ 4,083,249
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ 4,100	\$ 4,100	\$ 4,100
Restricted 9740			
Committed 9750-9760	\$ -	\$ -	\$ -
Assigned 9780	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ 1,159,571	\$ 1,135,251	\$ 1,135,317
Unassigned/Unappropriated Amount 9790	\$ 2,810,825	\$ 2,836,693	\$ 2,943,832

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Sierra Plumas Joint Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

Page 5b

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Bargaining Unit: **Restricted General Fund MYP**
Sierra Plumas Teachers Association

Object Code	2024-25	2025-26	2026-27
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ -	\$ -	\$ -
Federal Revenue 8100-8299	\$ 173,699	\$ 236,387	\$ 155,063
Other State Revenue 8300-8599	\$ 1,408,353	\$ 718,008	\$ 718,008
Other Local Revenue 8600-8799	\$ 28,000	\$ 57,010	\$ 57,010
TOTAL REVENUES	\$ 1,610,052	\$ 1,011,405	\$ 930,081
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 314,986	\$ 192,177	\$ 195,077
Classified Salaries 2000-2999	\$ 102,036	\$ 42,659	\$ 43,559
Employee Benefits 3000-3999	\$ 418,033	\$ 349,946	\$ 351,811
Books and Supplies 4000-4999	\$ 557,348	\$ 192,854	\$ 111,528
Services and Other Operating Expenditures 5000-5999	\$ 655,159	\$ 316,100	\$ 316,100
Capital Outlay 6000-6999	\$ 32,671	\$ 18,064	\$ 18,064
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ -	\$ -	\$ -
Transfers of Indirect Costs 7300-7399	\$ 99,270	\$ 28,623	\$ 28,623
Other Adjustments		\$ -	\$ -
TOTAL EXPENDITURES	\$ 2,179,503	\$ 1,140,423	\$ 1,064,762
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -
Contributions 8980-8999	\$ 18,662	\$ 129,018	\$ 134,682
OPERATING SURPLUS (DEFICIT)*	\$ (550,789)	\$ (0)	\$ 0
BEGINNING FUND BALANCE 9791	\$ 1,452,933	\$ 902,144	\$ 902,144
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 902,144	\$ 902,144	\$ 902,144
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ -	\$ -	\$ -
Restricted 9740	\$ 902,144	\$ 902,144	\$ 902,144
Committed 9750-9760			
Assigned 9780			
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ -	\$ -	\$ -

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Sierra Plumas Joint Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

Page 5c

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Bargaining Unit:		Sierra Plumas Teachers Association		
Object Code		2024-25	2025-26	2026-27
		Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES				
LCFF Revenue	8010-8099	\$ 6,657,293	\$ 6,840,256	\$ 7,022,064
Federal Revenue	8100-8299	\$ 273,699	\$ 336,387	\$ 255,063
Other State Revenue	8300-8599	\$ 1,497,651	\$ 807,306	\$ 807,306
Other Local Revenue	8600-8799	\$ 287,500	\$ 316,510	\$ 316,510
TOTAL REVENUES		\$ 8,716,143	\$ 8,300,459	\$ 8,400,943
EXPENDITURES				
Certificated Salaries	1000-1999	\$ 2,913,902	\$ 2,745,358	\$ 2,778,896
Classified Salaries	2000-2999	\$ 1,045,290	\$ 934,853	\$ 958,058
Employee Benefits	3000-3999	\$ 1,968,027	\$ 1,897,157	\$ 1,922,230
Books and Supplies	4000-4999	\$ 829,801	\$ 465,307	\$ 383,981
Services and Other Operating Expenditures	5000-5999	\$ 2,380,715	\$ 2,041,656	\$ 2,041,656
Capital Outlay	6000-6999	\$ 78,347	\$ 63,740	\$ 63,740
Other Outgo (excuding Indirect Costs)	7100-7299 7400-7499	\$ 268,288	\$ 268,288	\$ 268,288
Transfers of Indirect Costs	7300-7399	\$ -	\$ (70,647)	\$ (70,647)
Other Adjustments			\$ -	\$ -
TOTAL EXPENDITURES		\$ 9,484,370	\$ 8,345,712	\$ 8,346,202
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ 63,555	\$ 63,555	\$ 63,555
Contributions	8980-8999	\$ -	\$ 110,356	\$ 116,020
OPERATING SURPLUS (DEFICIT)*		\$ (831,782)	\$ 1,548	\$ 107,205
BEGINNING FUND BALANCE	9791	\$ 5,708,422	\$ 4,876,640	\$ 4,878,188
Audit Adjustments/Other Restatements	9793/9795	\$ -		
ENDING FUND BALANCE		\$ 4,876,640	\$ 4,878,188	\$ 4,985,393
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable	9711-9719	\$ 4,100	\$ 4,100	\$ 4,100
Restricted	9740	\$ 902,144	\$ 902,144	\$ 902,144
Committed	9750-9760	\$ -	\$ -	\$ -
Assigned	9780	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties	9789	\$ 1,159,571	\$ 1,135,251	\$ 1,135,317
Unassigned/Unappropriated Amount	9790	\$ 2,810,825	\$ 2,836,693	\$ 2,943,832

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Sierra Plumas Joint Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

Page 6

I. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

1. State Reserve Standard

		2024-25	2025-26	2026-27
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 9,547,925	\$ 8,409,267	\$ 8,409,757
b.	Less: Special Education Pass-Through Funds		\$ -	\$ -
c.	Net Expenditures, Transfers Out, and Uses	\$ 9,547,925	\$ 8,409,267	\$ 8,409,757
d.	State Standard Minimum Reserve Percentage for this District Enter percentage	4.00%	4.00%	4.00%
e.	State Standard Minimum Reserve Amount for this District (For districts with less than 1,001 ADA, this is the greater of Line a, times Line b, or \$50,000)	\$ 381,917	\$ 336,371	\$ 336,390

2. Budgeted Unrestricted Reserve (After Impact of Proposed Agreement)

a.	General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9789)	\$ 1,159,571	\$ 1,135,251	\$ 1,135,317
b.	General Fund Budgeted Unrestricted Unassigned/Unappropriated Amount (9790)	\$ 2,810,825	\$ 2,836,693	\$ 2,943,832
c.	Special Reserve Fund (Fund 17) Budgeted Designated for Economic Uncertainties (9789)	\$ -	\$ -	\$ -
d.	Special Reserve Fund (Fund 17) Budgeted Unassigned/Unappropriated Amount (9790)	\$ -	\$ -	\$ -
e.	Total Available Reserves	\$ 3,970,396	\$ 3,971,944	\$ 4,079,149
f.	Reserve for Economic Uncertainties Percentage	41.58%	47.23%	48.50%

3. Do unrestricted reserves meet the state minimum reserve amount?

2024-25	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
2025-26	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
2026-27	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>

4. If no, how do you plan to restore your reserves?

Sierra Plumas Joint Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

Page 7

I. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES (CONTINUED)

- 5. Does the Total Compensation Increase/(Decrease) on Page 1, Section A, #5 agree with the Total Increase/(Decrease) for all funds as a result of the settlement(s)? Please explain any variance.**

Total Compensation Increase/(Decrease) on Page 1, Section A, #5	\$ 72,046
General Fund balance Increase/(Decrease), Page 4c, Column 2	\$ (224,337)
Adult Education Fund balance Increase/(Decrease), Page 4d, Column 2	\$ -
Child Development Fund balance Increase/(Decrease), Page 4e, Column 2	\$ -
Cafeteria Fund balance Increase/(Decrease), Page 4f, Column 2	\$ -
Other Fund balance Increase/(Decrease), Page 4g, Column 2	\$ -
Other Fund balance Increase/(Decrease), Page 4h, Column 2	\$ -
Total all fund balances Increase/(Decrease) as a result of the settlement(s)	\$ (224,337)

Variance \$ (152,291)

Variance Explanation:

Difference is the salary and benefit cost of the one-time off schedule payment funded out of fund balance

- 6. Will this agreement create or increase deficit financing in the current or subsequent years?**

"Deficit Financing" is defined to exist when a fund's expenditures and other financing uses exceed its revenues and other financing sources in a given year. If a deficit is shown below, provide an explanation and any deficit reduction plan, as necessary.

<u>General Fund Combined</u>	<u>Surplus/ (Deficit)</u>	<u>(Deficit) %</u>	<u>Deficit primarily due to:</u>
Current FY Surplus/(Deficit) before settlement(s)?	\$ (560,421)	(6.0%)	Salary Settlement
Current FY Surplus/(Deficit) after settlement(s)?	\$ (831,782)	(8.7%)	Salary Settlement
1st Subsequent FY Surplus/(Deficit) after settlement(s)?	\$ 1,548	0.0%	
2nd Subsequent FY Surplus/(Deficit) after settlement(s)?	\$ 107,205	1.3%	

Deficit Reduction Plan (as necessary):

- 7. Were "Other Adjustments" amount(s) entered in the multiyear projections (pages 5a and 5b) for 1st and 2nd Subsequent FY?**

"Other Adjustments" could indicate that a budget reduction plan was/is being developed to address deficit spending, and to rebuild reserves. Any amount shown below must have an explanation. If additional space is needed, attach a separate sheet, or use page 8a.

<u>MYP</u>	<u>Amount</u>	<u>"Other Adjustments" Explanation</u>
1st Subsequent FY Unrestricted, Page 5a	\$ -	
1st Subsequent FY Restricted, Page 5b	\$ -	
2nd Subsequent FY Unrestricted, Page 5a	\$ -	
2nd Subsequent FY Restricted, Page 5b	\$ -	

Sierra Plumas Joint Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

Page 8

J. CERTIFICATION NO. 1: CERTIFICATION OF THE DISTRICT'S ABILITY TO MEET THE COSTS OF THE COLLECTIVE BARGAINING AGREEMENT

This certification page must be signed by the district's Superintendent and Chief Business Official at the time of public disclosure and is intended to assist the district's Governing Board in determining whether the district can meet the costs incurred under the tentative Collective Bargaining Agreement in the current and subsequent years. The absence of a certification signature or if "I am unable to certify" is checked should serve as a "red flag" to the district's Governing Board.

In accordance with the requirements of Government Code Sections 3540.2 and 3547.5, the Superintendent and Chief Business Official of the Sierra Plumas Joint Unified School District, hereby certify that the District can meet the costs incurred under this Collective Bargaining Agreement during the term of the agreement from July 1, 2024 to June 30, 2026.

Board Actions

The board actions necessary to meet the cost of the agreement in each year of its term are as follows:

Current Year

Budget Adjustment Categories:

Revenues/Transfers In and Other Sources/Contributions
Expenditures/Transfers Out and Other Uses
Ending Balance(s) Increase/(Decrease)

**Budget Adjustment
Increase/(Decrease)**

\$	-
\$	271,361
\$	(271,361)

Subsequent Years

Budget Adjustment Categories:

Revenues/Transfers In and Other Sources/Contributions
Expenditures/Transfers Out and Other Uses
Ending Balance(s) Increase/(Decrease)

**Budget Adjustment
Increase/(Decrease)**

\$	-
\$	-
\$	-

Budget Revisions

If the district does not adopt and submit within 45 days all of the revisions to its budget needed in the current year to meet the costs of the agreement at the time of the approval of the proposed collective bargaining agreement, the county superintendent of schools is required to issue a qualified or negative certification for the district on its next interim report.

Assumptions

See attached page for a list of the assumptions upon which this certification is based.

Certifications

____ I hereby certify ____ I am unable to certify

District Superintendent
(Signature)

Date

____ I hereby certify ____ I am unable to certify

Chief Business Official
(Signature)

Date

Special Note: The Sacramento County Office of Education may request additional information, as necessary, to review the district's compliance with requirements.

Sierra Plumas Joint Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

Page 8a

Assumptions and Explanations (enter or attach documentation)

The assumptions upon which this certification is made are as follows:

This image shows a single sheet of bright yellow paper with horizontal black ruling lines. The lines are evenly spaced and run across the width of the page. There is no handwriting or other markings on the paper.

Concerns regarding affordability of agreement in subsequent years (if any):

This image shows a single sheet of bright yellow paper with horizontal black ruling lines, resembling notebook paper. The lines are evenly spaced and run across the width of the page. There is no handwriting or other markings on the paper.

Public Disclosure of Proposed Collective Bargaining Agreement

Page 9

K. CERTIFICATION NO. 2

The disclosure document must be signed by the district Superintendent at the time of public disclosure and by the President or Clerk of the Governing Board at the time of formal board action on the proposed agreement.

The information provided in this document summarizes the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement (as provided in the "Public Disclosure of Proposed Collective Bargaining Agreement") in accordance with the requirements of AB 1200 and Government Code Sections 3540.2(a) and 3547.5.

Sierra Plumas Joint Unified School District

District Name

**District Superintendent
(Signature)**

Date

Randy Jones

Contact Person

(530) 993-1660 ext 120

Phone

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on March 19, 2025, took action to approve the proposed agreement with the Sierra Plumas Teachers Association Bargaining Unit(s).

**President (or Clerk), Governing Board
(Signature)**

Date

SIERRA COUNTY SUPERINTENDENT OF SCHOOLS
SIERRA COUNTY BOARD OF EDUCATION AND
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT GOVERNING BOARD
TENTATIVE AGREEMENT
ADMINISTRATIVE EMPLOYEES
2024-2025 SALARY AND BENEFITS

1. Article 19 - Wages

2024-2025 School Year

- a. Retroactive salary increase of 3.0% to all certificated schedules, effective July 1, 2024.
- b. An additional one-time, off schedule payment of \$4,000 to all bargaining unit members in active employment status as of March 6, 2025 (prorated per 8 hour FTE).

2025-2026 School Year

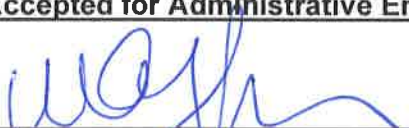
- c. Salary increase of 2.0% to all certificated salary schedules effective July 1, 2025.
 - i. The parties agree that if the fully funded LCFF COLA for the 2025-2026 school year is 2.43% or lower (including all additional augmentation money or other base, supplemental, and or concentration grant adjustments), salary negotiations shall be closed for 2025-2026, but if it is 2.44% or higher, SPTA and the District mutually agree to reopen salary negotiations for the 2025-2026 school year.
 - ii. If the fully funded LCFF COLA for the 2025-2026 school year is 2.44% or higher (including all additional augmentation money or other base, supplemental, and or concentration grant adjustments), the parties also agree to begin work on restructuring the salary schedule in the 2025-2026 school year. If the fully funded LCFF COLA for the 2025-2026 school year is 2.43% or lower (including all additional augmentation money or other base, supplemental, and or concentration grant adjustments), the parties agree to begin work on the restructured salary schedule in the 2026-2027 school year.

2. Article 12 - Health Benefits

- a. Status-quo for 2024-25 and 2025-26.

The employers propose that in mutual agreement with Sierra County Superintendent, Sierra County Board of Education and Sierra County Confidential Employees Association that that this proposal fully and finally resolves all bargaining on Salary and Benefits negotiations for 2024-2025 and 2025-2026, except as stipulated in c., i. and ii.

Accepted for Administrative Employees



Administrative Employees Representative
Sierra County Office of Education
Sierra-Plumas Joint Unified School District

3/12/2025

Date

Accepted for the Employer

Sean Snider
Superintendent, Sierra-Plumas Joint Unified School District

Date

Accepted for the Employer

James Berardi
Superintendent, Sierra County Office of Education

Date

PUBLIC DISCLOSURE OF PROPOSED COLLECTIVE BARGAINING AGREEMENT
in accordance with AB 1200 (Chapter 1213/Statutes 1991), AB 2756 (Chapter 52/Statutes 2004), GC 3547.5

Name of School District:	Sierra County Office of Education
Name of Bargaining Unit:	Sierra Plumas Administrative Employees
Certificated, Classified, Other:	Other - Administrative (Certificated)

The proposed agreement covers the period beginning:	July 1, 2024	and ending:	June 30, 2026
	(date)		(date)
The Governing Board will act upon this agreement on:	March 19, 2024		
	(date)		

Note: This form, along with a copy of the proposed agreement, must be submitted to the County Office at least ten (10) working days prior to the date the Governing Board will take action.

A. Proposed Change in Compensation

Bargaining Unit Compensation All Funds - Combined		Fiscal Impact of Proposed Agreement (Complete Years 2 and 3 multiyear and overlapping agreements and Step & Column increases)			
		Annual Cost Prior to Proposed Settlement	Year 1 Increase/(Decrease)	Year 2 Increase/(Decrease)	Year 3 Increase/(Decrease)
			2024-25	2025-26	2026-27
1. Salary Schedule Including Step and Column		\$ 374,713	\$ 11,242	\$ 7,719	\$ -
			3.00%	2.00%	0.00%
2. Other Compensation Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.					
Description of Other Compensation					
3. Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.		\$ 89,613	\$ 2,688	\$ 1,846	\$ -
			3.00%	2.00%	0.00%
4. Health/Welfare Plans					
5. Total Bargaining Unit Compensation Add Items 1 through 4 to equal 5		\$ 464,326	\$ 13,930	\$ 9,565	\$ -
			3.00%	2.00%	0.00%
6. Total Number of Bargaining Unit Employees (Use FTEs if appropriate)		2.87			
7. Total Compensation Average Cost per Bargaining Unit Employee		\$ 161,786	\$ 4,854	\$ 3,333	\$ -
			3.00%	2.00%	0.00%

Sierra County Office of Education
Public Disclosure of Proposed Collective Bargaining Agreement

Page 2

A. Proposed Change in Compensation (Continued)

8. What was the negotiated percentage change? For example, if the change in "Year 1" was for less than a full year, what is the annualized percentage of that change for "Year 1"?

3% for 2024-25 and 2% for 2025-26 ongoing and 2024-25 \$4,000 per prorated FTE one-time off schedule

9. Were any additional steps, columns, or ranges added to the salary schedules? (If yes, please explain.)

No

10. Please include comments and explanations as necessary. (If more room is necessary, please attach an additional sheet.)

N/A

11. Does this bargaining unit have a negotiated cap for Health and Welfare benefits?

Yes ☐ No ☐

If yes, please describe the cap amount.

B. Proposed negotiated changes in noncompensation items (i.e., class size adjustments, staff development days, teacher prep time, classified staffing ratios, etc.)

N/A

C. What are the specific impacts (positive or negative) on instructional and support programs to accommodate the settlement? Include the impact of changes such as staff reductions or increases, program reductions or increases, elimination or expansion of other services or programs (i.e., counselors, librarians, custodial staff, etc.)

D. What contingency language is included in the proposed agreement (e.g., reopeners, etc.)?

If the State funded COLA for 2025-26 is 2.44% or greater, salary has a reopener

E. Identify other major provisions that do not directly affect the district's costs, such as binding arbitrations, grievance procedures, etc.

None

F. Source of Funding for Proposed Agreement:

1. Current Year

Unrestricted Fund Balance for the one-time off schedule payment and decreasing Services and Other Operating for on schedule payments

2. If this is a single year agreement, how will the ongoing cost of the proposed agreement be funded in subsequent years?

N/A

3. If this is a multiyear agreement, what is the source of funding, including assumptions used, to fund these obligations in subsequent years? (Remember to include compounding effects in meeting obligations.)

COLA and expenditure reductions in Services and Other Operating, if necessary

Sierra County Office of Education
Public Disclosure of Proposed Collective Bargaining Agreement

Page 4a

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Unrestricted General Fund

Bargaining Unit:

Sierra Plumas Administrative Employees

		Column 1	Column 2	Column 3	Column 4
		Latest Board- Approved Budget Before Settlement (As of 24.25 First Interim)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
Object Code					
REVENUES					
LCFF Revenue	8010-8099	\$ 1,680,086		\$ -	\$ 1,680,086
Federal Revenue	8100-8299	\$ -		\$ -	\$ -
Other State Revenue	8300-8599	\$ 4,961		\$ -	\$ 4,961
Other Local Revenue	8600-8799	\$ 420,000		\$ -	\$ 420,000
TOTAL REVENUES		\$ 2,105,047		\$ -	\$ 2,105,047
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 331,154	\$ 16,070	\$ 49,818	\$ 397,042
Classified Salaries	2000-2999	\$ 498,612	\$ -	\$ 71,370	\$ 569,982
Employee Benefits	3000-3999	\$ 435,454	\$ 3,747	\$ 23,210	\$ 462,411
Books and Supplies	4000-4999	\$ 24,616		\$ -	\$ 24,616
Services and Other Operating Expenditures	5000-5999	\$ 463,324		\$ (33,746)	\$ 429,578
Capital Outlay	6000-6999	\$ 35,000		\$ -	\$ 35,000
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ -		\$ -	\$ -
Transfers of Indirect Costs	7300-7399	\$ (154,531)		\$ -	\$ (154,531)
TOTAL EXPENDITURES		\$ 1,633,629	\$ 19,817	\$ 110,652	\$ 1,764,098
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	\$ 46,000	\$ -	\$ -	\$ 46,000
Transfers Out and Other Uses	7600-7699		\$ -	\$ -	\$ -
Contributions	8980-8999	\$ -		\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*		\$ 517,418	\$ (19,817)	\$ (110,652)	\$ 386,949
BEGINNING FUND BALANCE					
	9791	\$ 5,000,457			\$ 5,000,457
Audit Adjustments/Other Restatements	9793/9795				\$ -
ENDING FUND BALANCE		\$ 5,517,875	\$ (19,817)	\$ (110,652)	\$ 5,387,406
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ 600	\$ -	\$ -	\$ 600
Restricted	9740				
Committed	9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned	9780		\$ -	\$ -	\$ -
Reserve for Economic Uncertainties	9789	\$ 494,474	\$ -	\$ -	\$ 494,474
Unassigned/Unappropriated Amount	9790	\$ 5,022,801	\$ (19,817)	\$ (110,652)	\$ 4,892,332

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts in Columns 1 and 4 must be positive

Sierra County Office of Education
Public Disclosure of Proposed Collective Bargaining Agreement

Page 4b

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Bargaining Unit:		Sierra Plumas Administrative Employees			
Object Code		Column 1	Column 2	Column 3	Column 4
		Latest Board- Approved Budget Before Settlement (As of 24.25 First Interim)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
REVENUES					
LCFF Revenue	8010-8099	\$ -		\$ -	\$ -
Federal Revenue	8100-8299	\$ 167,731		\$ -	\$ 167,731
Other State Revenue	8300-8599	\$ 948,903		\$ -	\$ 948,903
Other Local Revenue	8600-8799	\$ 549,917		\$ -	\$ 549,917
TOTAL REVENUES		\$ 1,666,551		\$ -	\$ 1,666,551
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 342,674	\$ 6,652	\$ 7,468	\$ 356,794
Classified Salaries	2000-2999	\$ 237,243		\$ 6,566	\$ 243,809
Employee Benefits	3000-3999	\$ 343,146	\$ 1,592	\$ 3,808	\$ 348,546
Books and Supplies	4000-4999	\$ 164,574			\$ 164,574
Services and Other Operating Expenditures	5000-5999	\$ 779,381		\$ (26,086)	\$ 753,295
Capital Outlay	6000-6999	\$ 25,000			\$ 25,000
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ -			\$ -
Transfers of Indirect Costs	7300-7399	\$ 137,122			\$ 137,122
TOTAL EXPENDITURES		\$ 2,029,140	\$ 8,244	\$ (8,244)	\$ 2,029,140
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
Contributions	8980-8999	\$ -		\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*		\$ (362,589)	\$ (8,244)	\$ 8,244	\$ (362,589)
BEGINNING FUND BALANCE	9791	\$ 990,885			\$ 990,885
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 628,296	\$ (8,244)	\$ 8,244	\$ 628,296
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted	9740	\$ 628,296	\$ -		\$ 628,296
Committed	9750-9760				
Assigned Amounts	9780				
Reserve for Economic Uncertainties	9789		\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount	9790	\$ -	\$ (8,244)	\$ 8,244	\$ -

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts in Columns 1 and 4 must be positive

Sierra County Office of Education
Public Disclosure of Proposed Collective Bargaining Agreement

Page 4c

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Combined General Fund

Bargaining Unit:

Sierra Plumas Administrative Employees

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 24.25 First Interim)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
REVENUES				
LCFF Revenue 8010-8099	\$ 1,680,086		\$ -	\$ 1,680,086
Federal Revenue 8100-8299	\$ 167,731		\$ -	\$ 167,731
Other State Revenue 8300-8599	\$ 953,864		\$ -	\$ 953,864
Other Local Revenue 8600-8799	\$ 969,917		\$ -	\$ 969,917
TOTAL REVENUES	\$ 3,771,598		\$ -	\$ 3,771,598
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 673,828	\$ 22,722	\$ 57,286	\$ 753,836
Classified Salaries 2000-2999	\$ 735,855	\$ -	\$ 77,936	\$ 813,791
Employee Benefits 3000-3999	\$ 778,600	\$ 5,339	\$ 27,018	\$ 810,957
Books and Supplies 4000-4999	\$ 189,190		\$ -	\$ 189,190
Services and Other Operating Expenditures 5000-5999	\$ 1,242,705		\$ (59,832)	\$ 1,182,873
Capital Outlay 6000-6999	\$ 60,000		\$ -	\$ 60,000
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ -		\$ -	\$ -
Transfers of Indirect Costs 7300-7399	\$ (17,409)		\$ -	\$ (17,409)
TOTAL EXPENDITURES	\$ 3,662,769	\$ 28,061	\$ 102,408	\$ 3,793,238
OTHER FINANCING SOURCES/USES				
Transfer In and Other Sources 8900-8979	\$ 46,000	\$ -	\$ -	\$ 46,000
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
Contributions 8980-8999	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ 154,829	\$ (28,061)	\$ (102,408)	\$ 24,360
BEGINNING FUND BALANCE 9791	\$ 5,991,342			\$ 5,991,342
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 6,146,171	\$ (28,061)	\$ (102,408)	\$ 6,015,702
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ 600	\$ -	\$ -	\$ 600
Restricted 9740	\$ 628,296	\$ -	\$ -	\$ 628,296
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ 494,474	\$ -	\$ -	\$ 494,474
Unassigned/Unappropriated Amount 9790	\$ 5,022,801	\$ (28,061)	\$ (102,408)	\$ 4,892,332

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts in Columns 1 and 4 must be positive

Sierra County Office of Education
Public Disclosure of Proposed Collective Bargaining Agreement

Page 4i

Explanations for Column 3 "Other Revisions" entered on Pages 4a through 4h:

Page 4a: Unrestricted General Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ 110,652	Costs associated with other BU Tentative Agreements
Other Financing Sources/Uses	\$ -	

Page 4b: Restricted General Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ (8,244)	Reductions in Services and Other Operating Expenditures
Other Financing Sources/Uses	\$ -	

Page 4d: Fund 11 - Adult Education Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Page 4e: Fund 12 - Child Development Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Page 4f: Fund 13/61 - Cafeteria Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Page 4g: Other	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Page 4h: Other	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Additional Comments:

Sierra County Office of Education
Public Disclosure of Proposed Collective Bargaining Agreement

Page 5a

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Unrestricted General Fund MYP

Bargaining Unit:

Sierra Plumas Administrative Employees

Object Code	2024-25	2025-26	2026-27
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ 1,680,086	\$ 1,720,521	\$ 1,764,273
Federal Revenue 8100-8299	\$ -		
Other State Revenue 8300-8599	\$ 4,961	\$ 4,961	\$ 4,961
Other Local Revenue 8600-8799	\$ 420,000	\$ 420,000	\$ 420,000
TOTAL REVENUES	\$ 2,105,047	\$ 2,145,482	\$ 2,189,234
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 397,042	\$ 356,657	\$ 362,720
Classified Salaries 2000-2999	\$ 569,982	\$ 540,655	\$ 555,794
Employee Benefits 3000-3999	\$ 462,411	\$ 462,031	\$ 474,737
Books and Supplies 4000-4999	\$ 24,616	\$ 24,616	\$ 24,616
Services and Other Operating Expenditures 5000-5999	\$ 429,578	\$ 395,832	\$ 395,832
Capital Outlay 6000-6999	\$ 35,000	\$ 35,000	\$ 35,000
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ -	\$ -	\$ -
Transfers of Indirect Costs 7300-7399	\$ (154,531)	\$ (154,531)	\$ (154,531)
Other Adjustments			
TOTAL EXPENDITURES	\$ 1,764,098	\$ 1,660,260	\$ 1,694,168
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ 46,000	\$ 46,000	\$ 46,000
Transfers Out and Other Uses 7600-7699	\$ -		
Contributions 8980-8999	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ 386,949	\$ 531,222	\$ 541,066
BEGINNING FUND BALANCE 9791	\$ 5,000,457	\$ 5,387,406	\$ 5,918,628
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 5,387,406	\$ 5,918,628	\$ 6,459,694
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ 600	\$ 600	\$ 600
Restricted 9740			
Committed 9750-9760	\$ -	\$ -	\$ -
Assigned 9780	\$ -		
Reserve for Economic Uncertainties 9789	\$ 494,474	\$ 460,791	\$ 460,740
Unassigned/Unappropriated Amount 9790	\$ 4,892,332	\$ 5,457,237	\$ 5,998,354

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Sierra County Office of Education
Public Disclosure of Proposed Collective Bargaining Agreement

Page 5b

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Bargaining Unit:		Restricted General Fund MYP Sierra Plumas Administrative Employees		
Object Code		2024-25	2025-26	2026-27
		Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES				
LCFF Revenue	8010-8099	\$ -		
Federal Revenue	8100-8299	\$ 167,731	\$ 167,731	\$ 167,731
Other State Revenue	8300-8599	\$ 948,903	\$ 948,903	\$ 948,903
Other Local Revenue	8600-8799	\$ 549,917	\$ 324,917	\$ 324,917
TOTAL REVENUES		\$ 1,666,551	\$ 1,441,551	\$ 1,441,551
EXPENDITURES				
Certificated Salaries	1000-1999	\$ 356,794	\$ 372,719	\$ 379,056
Classified Salaries	2000-2999	\$ 243,809	\$ 255,271	\$ 262,418
Employee Benefits	3000-3999	\$ 348,546	\$ 364,090	\$ 376,323
Books and Supplies	4000-4999	\$ 164,574	\$ 164,574	\$ 164,574
Services and Other Operating Expenditures	5000-5999	\$ 753,295	\$ 434,231	\$ 374,231
Capital Outlay	6000-6999	\$ 25,000	\$ 25,000	\$ 25,000
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ -	\$ -	\$ -
Transfers of Indirect Costs	7300-7399	\$ 137,122	\$ 137,122	\$ 137,122
Other Adjustments			\$ -	
TOTAL EXPENDITURES		\$ 2,029,140	\$ 1,753,007	\$ 1,718,724
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources	8900-8979	\$ -		\$ -
Transfers Out and Other Uses	7600-7699	\$ -		\$ -
Contributions	8980-8999	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*		\$ (362,589)	\$ (311,456)	\$ (277,173)
BEGINNING FUND BALANCE	9791	\$ 990,885	\$ 628,296	\$ 316,840
Audit Adjustments/Other Restatements	9793/9795	\$ -		
ENDING FUND BALANCE		\$ 628,296	\$ 316,840	\$ 39,667
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable	9711-9719	\$ -	\$ -	\$ -
Restricted	9740	\$ 628,296	\$ 316,840	\$ 39,667
Committed	9750-9760			
Assigned	9780			
Reserve for Economic Uncertainties	9789	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount	9790	\$ -	\$ 0	\$ 0

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Sierra County Office of Education
Public Disclosure of Proposed Collective Bargaining Agreement

Page 5c

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Bargaining Unit:		Sierra Plumas Administrative Employees		
Object Code		2024-25	2025-26	2026-27
		Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES				
LCFF Revenue	8010-8099	\$ 1,680,086	\$ 1,720,521	\$ 1,764,273
Federal Revenue	8100-8299	\$ 167,731	\$ 167,731	\$ 167,731
Other State Revenue	8300-8599	\$ 953,864	\$ 953,864	\$ 953,864
Other Local Revenue	8600-8799	\$ 969,917	\$ 744,917	\$ 744,917
TOTAL REVENUES		\$ 3,771,598	\$ 3,587,033	\$ 3,630,785
EXPENDITURES				
Certificated Salaries	1000-1999	\$ 753,836	\$ 729,376	\$ 741,776
Classified Salaries	2000-2999	\$ 813,791	\$ 795,926	\$ 818,212
Employee Benefits	3000-3999	\$ 810,957	\$ 826,120	\$ 851,060
Books and Supplies	4000-4999	\$ 189,190	\$ 189,190	\$ 189,190
Services and Other Operating Expenditures	5000-5999	\$ 1,182,873	\$ 830,063	\$ 770,063
Capital Outlay	6000-6999	\$ 60,000	\$ 60,000	\$ 60,000
Other Outgo (excuding Indirect Costs)	7100-7299 7400-7499	\$ -	\$ -	\$ -
Transfers of Indirect Costs	7300-7399	\$ (17,409)	\$ (17,409)	\$ (17,409)
Other Adjustments			\$ -	\$ -
TOTAL EXPENDITURES		\$ 3,793,238	\$ 3,413,267	\$ 3,412,892
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources	8900-8979	\$ 46,000	\$ 46,000	\$ 46,000
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -
Contributions	8980-8999	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*		\$ 24,360	\$ 219,766	\$ 263,893
BEGINNING FUND BALANCE	9791	\$ 5,991,342	\$ 6,015,702	\$ 6,235,468
Audit Adjustments/Other Restatements	9793/9795	\$ -		
ENDING FUND BALANCE		\$ 6,015,702	\$ 6,235,468	\$ 6,499,361
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable	9711-9719	\$ 600	\$ 600	\$ 600
Restricted	9740	\$ 628,296	\$ 316,840	\$ 39,667
Committed	9750-9760	\$ -	\$ -	\$ -
Assigned	9780	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties	9789	\$ 494,474	\$ 460,791	\$ 460,740
Unassigned/Unappropriated Amount	9790	\$ 4,892,332	\$ 5,457,237	\$ 5,998,354

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Sierra County Office of Education
Public Disclosure of Proposed Collective Bargaining Agreement

Page 6

I. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

1. State Reserve Standard

		2024-25	2025-26	2026-27
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 3,793,238	\$ 3,413,267	\$ 3,412,892
b.	Less: Special Education Pass-Through Funds		\$ -	\$ -
c.	Net Expenditures, Transfers Out, and Uses	\$ 3,793,238	\$ 3,413,267	\$ 3,412,892
d.	State Standard Minimum Reserve Percentage for this District Enter percentage	5.00%	5.00%	5.00%
e.	State Standard Minimum Reserve Amount for this District (For districts with less than 1,001 ADA, this is the greater of Line a, times Line b, or \$50,000)	\$ 189,662	\$ 170,663	\$ 170,645

2. Budgeted Unrestricted Reserve (After Impact of Proposed Agreement)

a.	General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9789)	\$ 494,474	\$ 460,791	\$ 460,740
b.	General Fund Budgeted Unrestricted Unassigned/Unappropriated Amount (9790)	\$ 4,892,332	\$ 5,457,237	\$ 5,998,354
c.	Special Reserve Fund (Fund 17) Budgeted Designated for Economic Uncertainties (9789)	\$ -	\$ -	\$ -
d.	Special Reserve Fund (Fund 17) Budgeted Unassigned/Unappropriated Amount (9790)	\$ -	\$ -	\$ -
e.	Total Available Reserves	\$ 5,386,806	\$ 5,918,028	\$ 6,459,094
f.	Reserve for Economic Uncertainties Percentage	142.01%	173.38%	189.26%

3. Do unrestricted reserves meet the state minimum reserve amount?

2024-25

Yes

☒

No

☐

2025-26

Yes

☒

No

☐

2026-27

Yes

☒

No

☐

4. If no, how do you plan to restore your reserves?

Sierra County Office of Education
Public Disclosure of Proposed Collective Bargaining Agreement

Page 7

I. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES (CONTINUED)

- 5. Does the Total Compensation Increase/(Decrease) on Page 1, Section A, #5 agree with the Total Increase/(Decrease) for all funds as a result of the settlement(s)? Please explain any variance.**

Total Compensation Increase/(Decrease) on Page 1, Section A, #5	\$ 13,930
General Fund balance Increase/(Decrease), Page 4c, Column 2	\$ (28,061)
Adult Education Fund balance Increase/(Decrease), Page 4d, Column 2	\$ -
Child Development Fund balance Increase/(Decrease), Page 4e, Column 2	\$ -
Cafeteria Fund balance Increase/(Decrease), Page 4f, Column 2	\$ -
Other Fund balance Increase/(Decrease), Page 4g, Column 2	\$ -
Other Fund balance Increase/(Decrease), Page 4h, Column 2	\$ -
Total all fund balances Increase/(Decrease) as a result of the settlement(s)	\$ (28,061)

Variance \$ (14,131)

Variance Explanation:

Difference is the salary and benefit cost of the one-time off schedule payment.

- 6. Will this agreement create or increase deficit financing in the current or subsequent years?**

"Deficit Financing" is defined to exist when a fund's expenditures and other financing uses exceed its revenues and other financing sources in a given year. If a deficit is shown below, provide an explanation and any deficit reduction plan, as necessary.

<u>General Fund Combined</u>	<u>Surplus/ (Deficit)</u>	<u>(Deficit) %</u>	<u>Deficit primarily due to:</u>
Current FY Surplus/(Deficit) before settlement(s)?	\$ 154,829	4.2%	
Current FY Surplus/(Deficit) after settlement(s)?	\$ 24,360	0.6%	
1st Subsequent FY Surplus/(Deficit) after settlement(s)?	\$ 219,766	6.4%	
2nd Subsequent FY Surplus/(Deficit) after settlement(s)?	\$ 263,893	7.7%	

Deficit Reduction Plan (as necessary):

- 7. Were "Other Adjustments" amount(s) entered in the multiyear projections (pages 5a and 5b) for 1st and 2nd Subsequent FY?**

"Other Adjustments" could indicate that a budget reduction plan was/is being developed to address deficit spending, and to rebuild reserves. Any amount shown below must have an explanation. If additional space is needed, attach a separate sheet, or use page 8a.

<u>MYP</u>	<u>Amount</u>	<u>"Other Adjustments" Explanation</u>
1st Subsequent FY Unrestricted, Page 5a	\$ -	
1st Subsequent FY Restricted, Page 5b	\$ -	
2nd Subsequent FY Unrestricted, Page 5a	\$ -	
2nd Subsequent FY Restricted, Page 5b	\$ -	

Sierra County Office of Education
Public Disclosure of Proposed Collective Bargaining Agreement

Page 8

J. CERTIFICATION NO. 1: CERTIFICATION OF THE DISTRICT'S ABILITY TO MEET THE COSTS OF THE COLLECTIVE BARGAINING AGREEMENT

This certification page must be signed by the district's Superintendent and Chief Business Official at the time of public disclosure and is intended to assist the district's Governing Board in determining whether the district can meet the costs incurred under the tentative Collective Bargaining Agreement in the current and subsequent years. The absence of a certification signature or if "I am unable to certify" is checked should serve as a "red flag" to the district's Governing Board.

In accordance with the requirements of Government Code Sections 3540.2 and 3547.5, the Superintendent and Chief Business Official of the Sierra County Office of Education, hereby certify that the District can meet the costs incurred under this Collective Bargaining Agreement during the term of the agreement from July 1, 2024 to June 30, 2026.

Board Actions

The board actions necessary to meet the cost of the agreement in each year of its term are as follows:

Current Year

Budget Adjustment Categories:

Revenues/Transfers In and Other Sources/Contributions
Expenditures/Transfers Out and Other Uses
Ending Balance(s) Increase/(Decrease)

**Budget Adjustment
Increase/(Decrease)**

\$	-
\$	130,469
\$	(130,469)

Subsequent Years

Budget Adjustment Categories:

Revenues/Transfers In and Other Sources/Contributions
Expenditures/Transfers Out and Other Uses
Ending Balance(s) Increase/(Decrease)

**Budget Adjustment
Increase/(Decrease)**

\$	-
\$	-
\$	-

Budget Revisions

If the district does not adopt and submit within 45 days all of the revisions to its budget needed in the current year to meet the costs of the agreement at the time of the approval of the proposed collective bargaining agreement, the county superintendent of schools is required to issue a qualified or negative certification for the district on its next interim report.

Assumptions

See attached page for a list of the assumptions upon which this certification is based.

Certifications

____ I hereby certify ____ I am unable to certify

District Superintendent
(Signature)

Date

____ I hereby certify ____ I am unable to certify

Chief Business Official
(Signature)

Date

Sierra County Office of Education
Public Disclosure of Proposed Collective Bargaining Agreement

Page 8a

Assumptions and Explanations (enter or attach documentation)

The assumptions upon which this certification is made are as follows:

This image shows a single sheet of bright yellow paper with horizontal black ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

Concerns regarding affordability of agreement in subsequent years (if any):

[illegible]

Public Disclosure of Proposed Collective Bargaining Agreement

Page 9

K. CERTIFICATION NO. 2

The disclosure document must be signed by the district Superintendent at the time of public disclosure and by the President or Clerk of the Governing Board at the time of formal board action on the proposed agreement.

The information provided in this document summarizes the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement (as provided in the "Public Disclosure of Proposed Collective Bargaining Agreement") in accordance with the requirements of AB 1200 and Government Code Sections 3540.2(a) and 3547.5.

Sierra County Office of Education

District Name

**District Superintendent
(Signature)**

Randy Jones

Contact Person

Date

(530) 993-1660 ext. 120

Phone

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on March 19, 2025, took action to approve the proposed agreement with the Sierra Plumas Teachers Association

**President (or Clerk), Governing Board
(Signature)**

Date

PUBLIC DISCLOSURE OF PROPOSED COLLECTIVE BARGAINING AGREEMENT
in accordance with AB 1200 (Chapter 1213/Statutes 1991), AB 2756 (Chapter 52/Statutes 2004), GC 3547.5

Name of School District:	Sierra Plumas Joint Unified School District
Name of Bargaining Unit:	Administrative Employees
Certificated, Classified, Other:	Other - Administrative Employees (Certificated)

The proposed agreement covers the period beginning:	July 1, 2024	and ending:	June 30, 2026
	(date)		(date)
The Governing Board will act upon this agreement on:	March 19, 2026		
	(date)		

Note: This form, along with a copy of the proposed agreement, must be submitted to the County Office at least ten (10) working days prior to the date the Governing Board will take action.

A. Proposed Change in Compensation

Bargaining Unit Compensation		Fiscal Impact of Proposed Agreement			
		(Complete Years 2 and 3 multiyear and overlapping agreements and Step & Column increases)			
		Annual Cost Prior to Proposed Settlement	Year 1 Increase/(Decrease)	Year 2 Increase/(Decrease)	Year 3 Increase/(Decrease)
All Funds - Combined			2024-25	2025-26	2026-27
1. Salary Schedule		\$ 517,013	\$ 15,510	\$ 10,650	\$ -
	Including Step and Column				
			3.00%	2.00%	0.00%
2. Other Compensation					
	Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.				
	Description of Other Compensation				
3. Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.		\$ 121,787	\$ 3,654	\$ 2,509	\$ -
			3.00%	2.00%	0.00%
4. Health/Welfare Plans					
5. Total Bargaining Unit Compensation		\$ 638,800	\$ 19,164	\$ 13,159	\$ -
	Add Items 1 through 4 to equal 5		3.00%	2.00%	0.00%
6. Total Number of Bargaining Unit Employees (Use FTEs if appropriate)		3.25			
7. Total Compensation Average Cost per Bargaining Unit Employee		\$ 196,554	\$ 5,897	\$ 4,049	\$ -
			3.00%	2.00%	0.00%

Sierra Plumas Joint Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

Page 2

A. Proposed Change in Compensation (Continued)

8. What was the negotiated percentage change? For example, if the change in "Year 1" was for less than a full year, what is the annualized percentage of that change for "Year 1"?

3% for 2024-25 and 2% for 2025-26 ongoing and 2024-25 \$4,000 per prorated FTE one-time off schedule

9. Were any additional steps, columns, or ranges added to the salary schedules? (If yes, please explain.)

No

10. Please include comments and explanations as necessary. (If more room is necessary, please attach an additional sheet.)

N/A

11. Does this bargaining unit have a negotiated cap for Health and Welfare benefits?

Yes ☐ No ☐

If yes, please describe the cap amount.

B. Proposed negotiated changes in noncompensation items (i.e., class size adjustments, staff development days, teacher prep time, classified staffing ratios, etc.)

N/A

C. What are the specific impacts (positive or negative) on instructional and support programs to accommodate the settlement? Include the impact of changes such as staff reductions or increases, program reductions or increases, elimination or expansion of other services or programs (i.e., counselors, librarians, custodial staff, etc.)

D. What contingency language is included in the proposed agreement (e.g., reopeners, etc.)?

If the State funded COLA for 2025-26 is 2.44% or greater, salary has a reopener

E. Identify other major provisions that do not directly affect the district's costs, such as binding arbitrations, grievance procedures, etc.

None

F. Source of Funding for Proposed Agreement:

1. Current Year

Unrestricted Fund Balance for the one-time off schedule payment and decreasing Services and Other Operating for on schedule payments

2. If this is a single year agreement, how will the ongoing cost of the proposed agreement be funded in subsequent years?

N/A

3. If this is a multiyear agreement, what is the source of funding, including assumptions used, to fund these obligations in subsequent years? (Remember to include compounding effects in meeting obligations.)

COLA and expenditure reductions in Services and Other Operating, if necessary

Sierra Plumas Joint Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

Page 4a

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Bargaining Unit:		Unrestricted General Fund Administrative Employees			
Object Code		Column 1	Column 2	Column 3	Column 4
		Latest Board- Approved Budget Before Settlement (As of 24.25 First Interim)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
REVENUES					
LCFF Revenue	8010-8099	\$ 6,657,293		\$ -	\$ 6,657,293
Federal Revenue	8100-8299	\$ 100,000		\$ -	\$ 100,000
Other State Revenue	8300-8599	\$ 89,298		\$ -	\$ 89,298
Other Local Revenue	8600-8799	\$ 259,500		\$ -	\$ 259,500
TOTAL REVENUES		\$ 7,106,091		\$ -	\$ 7,106,091
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 2,408,407	\$ 31,510	\$ 158,999	\$ 2,598,916
Classified Salaries	2000-2999	\$ 830,562		\$ 112,692	\$ 943,254
Employee Benefits	3000-3999	\$ 1,469,758	\$ 7,423	\$ 72,813	\$ 1,549,994
Books and Supplies	4000-4999	\$ 272,453		\$ -	\$ 272,453
Services and Other Operating Expenditures	5000-5999	\$ 1,837,632		\$ (112,076)	\$ 1,725,556
Capital Outlay	6000-6999	\$ 45,676		\$ -	\$ 45,676
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ 268,288		\$ -	\$ 268,288
Transfers of Indirect Costs	7300-7399	\$ (99,270)		\$ -	\$ (99,270)
TOTAL EXPENDITURES		\$ 7,033,506	\$ 38,933	\$ 232,428	\$ 7,304,867
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979		\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ 63,555	\$ -	\$ -	\$ 63,555
Contributions	8980-8999	\$ (18,662)		\$ -	\$ (18,662)
OPERATING SURPLUS (DEFICIT)*		\$ (9,632)	\$ (38,933)	\$ (232,428)	\$ (280,993)
BEGINNING FUND BALANCE	9791	\$ 4,255,489			\$ 4,255,489
Audit Adjustments/Other Restatements	9793/9795				\$ -
ENDING FUND BALANCE		\$ 4,245,857	\$ (38,933)	\$ (232,428)	\$ 3,974,496
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ 4,100	\$ -	\$ -	\$ 4,100
Restricted	9740				
Committed	9750-9760		\$ -	\$ -	\$ -
Assigned	9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties	9789	\$ 1,159,571	\$ -	\$ -	\$ 1,159,571
Unassigned/Unappropriated Amount	9790	\$ 3,082,186	\$ (38,933)	\$ (232,428)	\$ 2,810,825

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts in Columns 1 and 4 must be positive

Sierra Plumas Joint Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

Page 4b

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Bargaining Unit:		Restricted General Fund Administrative Employees			
Object Code	Column 1	Column 2	Column 3	Column 4	
	Latest Board- Approved Budget Before Settlement (As of 24.25 First Interim)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)	
REVENUES					
LCFF Revenue 8010-8099	\$ -		\$ -	\$ -	
Federal Revenue 8100-8299	\$ 173,699		\$ -	\$ 173,699	
Other State Revenue 8300-8599	\$ 1,408,353		\$ -	\$ 1,408,353	
Other Local Revenue 8600-8799	\$ 28,000		\$ -	\$ 28,000	
TOTAL REVENUES	\$ 1,610,052		\$ -	\$ 1,610,052	
EXPENDITURES					
Certificated Salaries 1000-1999	\$ 289,383	\$ 1,540	\$ 24,062	\$ 314,985	
Classified Salaries 2000-2999	\$ 73,106	\$ -	\$ 28,930	\$ 102,036	
Employee Benefits 3000-3999	\$ 401,071	\$ 381	\$ 16,579	\$ 418,031	
Books and Supplies 4000-4999	\$ 628,843		\$ -	\$ 628,843	
Services and Other Operating Expenditures 5000-5999	\$ 655,159		\$ (71,492)	\$ 583,667	
Capital Outlay 6000-6999	\$ 32,671		\$ -	\$ 32,671	
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ -		\$ -	\$ -	
Transfers of Indirect Costs 7300-7399	\$ 99,270		\$ -	\$ 99,270	
TOTAL EXPENDITURES	\$ 2,179,503	\$ 1,921	\$ (1,921)	\$ 2,179,503	
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -	
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -	
Contributions 8980-8999	\$ 18,662		\$ -	\$ 18,662	
OPERATING SURPLUS (DEFICIT)*	\$ (550,789)	\$ (1,921)	\$ 1,921	\$ (550,789)	
BEGINNING FUND BALANCE 9791	\$ 1,452,933			\$ 1,452,933	
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -	
ENDING FUND BALANCE	\$ 902,144	\$ (1,921)	\$ 1,921	\$ 902,144	
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -	
Restricted 9740	\$ 902,144	\$ -	\$ -	\$ 902,144	
Committed 9750-9760					
Assigned Amounts 9780					
Reserve for Economic Uncertainties 9789		\$ -	\$ -	\$ -	
Unassigned/Unappropriated Amount 9790	\$ -	\$ (1,921)	\$ 1,921	\$ -	

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts in Columns 1 and 4 must be positive

Sierra Plumas Joint Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

Page 4c

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Bargaining Unit:		Combined General Fund Administrative Employees			
Object Code		Column 1 Latest Board- Approved Budget Before Settlement (As of 24.25 First Interim)	Column 2 Adjustments as a Result of Settlement (compensation)	Column 3 Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Column 4 Total Revised Budget (Columns 1+2+3)
REVENUES					
LCFF Revenue	8010-8099	\$ 6,657,293		\$ -	\$ 6,657,293
Federal Revenue	8100-8299	\$ 273,699		\$ -	\$ 273,699
Other State Revenue	8300-8599	\$ 1,497,651		\$ -	\$ 1,497,651
Other Local Revenue	8600-8799	\$ 287,500		\$ -	\$ 287,500
TOTAL REVENUES		\$ 8,716,143		\$ -	\$ 8,716,143
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 2,697,790	\$ 33,050	\$ 183,061	\$ 2,913,901
Classified Salaries	2000-2999	\$ 903,668	\$ -	\$ 141,622	\$ 1,045,290
Employee Benefits	3000-3999	\$ 1,870,829	\$ 7,804	\$ 89,392	\$ 1,968,025
Books and Supplies	4000-4999	\$ 901,296		\$ -	\$ 901,296
Services and Other Operating Expenditures	5000-5999	\$ 2,492,791		\$ (183,568)	\$ 2,309,223
Capital Outlay	6000-6999	\$ 78,347		\$ -	\$ 78,347
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ 268,288		\$ -	\$ 268,288
Transfers of Indirect Costs	7300-7399	\$ -		\$ -	\$ -
TOTAL EXPENDITURES		\$ 9,213,009	\$ 40,854	\$ 230,507	\$ 9,484,370
OTHER FINANCING SOURCES/USES					
Transfer In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ 63,555	\$ -	\$ -	\$ 63,555
Contributions	8980-8999	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*		\$ (560,421)	\$ (40,854)	\$ (230,507)	\$ (831,782)
BEGINNING FUND BALANCE					
	9791	\$ 5,708,422			\$ 5,708,422
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 5,148,001	\$ (40,854)	\$ (230,507)	\$ 4,876,640
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ 4,100	\$ -	\$ -	\$ 4,100
Restricted	9740	\$ 902,144	\$ -	\$ -	\$ 902,144
Committed	9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned	9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties	9789	\$ 1,159,571	\$ -	\$ -	\$ 1,159,571
Unassigned/Unappropriated Amount	9790	\$ 3,082,186	\$ (40,854)	\$ (230,507)	\$ 2,810,825

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts in Columns 1 and 4 must be positive

Sierra Plumas Joint Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

Page 4i

Explanations for Column 3 "Other Revisions" entered on Pages 4a through 4h:

Page 4a: Unrestricted General Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ 232,428	Costs associated with other BU Tentative Agreements
Other Financing Sources/Uses	\$ -	

Page 4b: Restricted General Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ (1,921)	Restricted Grants will shift expenditure plans to cover associated costs
Other Financing Sources/Uses	\$ -	

Page 4d: Fund 11 - Adult Education Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Page 4e: Fund 12 - Child Development Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Page 4f: Fund 13/61 - Cafeteria Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Page 4g: Other	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Page 4h: Other	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Additional Comments:

Sierra Plumas Joint Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

Page 5a

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Unrestricted General Fund MYP

Bargaining Unit:

Administrative Employees

Object Code	2024-25	2025-26	2026-27
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ 6,657,293	\$ 6,840,256	\$ 7,022,064
Federal Revenue 8100-8299	\$ 100,000	\$ 100,000	\$ 100,000
Other State Revenue 8300-8599	\$ 89,298	\$ 89,298	\$ 89,298
Other Local Revenue 8600-8799	\$ 259,500	\$ 259,500	\$ 259,500
TOTAL REVENUES	\$ 7,106,091	\$ 7,289,054	\$ 7,470,862
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 2,598,916	\$ 2,553,181	\$ 2,583,819
Classified Salaries 2000-2999	\$ 943,254	\$ 892,194	\$ 914,499
Employee Benefits 3000-3999	\$ 1,549,994	\$ 1,547,211	\$ 1,570,419
Books and Supplies 4000-4999	\$ 272,453	\$ 272,453	\$ 272,453
Services and Other Operating Expenditures 5000-5999	\$ 1,725,556	\$ 1,725,556	\$ 1,725,556
Capital Outlay 6000-6999	\$ 45,676	\$ 45,676	\$ 45,676
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 268,288	\$ 268,288	\$ 268,288
Transfers of Indirect Costs 7300-7399	\$ (99,270)	\$ (99,270)	\$ (99,270)
Other Adjustments			\$ -
TOTAL EXPENDITURES	\$ 7,304,867	\$ 7,205,289	\$ 7,281,440
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ 63,555	\$ 63,555	\$ 63,555
Contributions 8980-8999	\$ (18,662)	\$ (18,662)	\$ (18,662)
OPERATING SURPLUS (DEFICIT)*	\$ (280,993)	\$ 1,548	\$ 107,205
BEGINNING FUND BALANCE 9791	\$ 4,255,489	\$ 3,974,496	\$ 3,976,044
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 3,974,496	\$ 3,976,044	\$ 4,083,249
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ 4,100	\$ 4,100	\$ 4,100
Restricted 9740			
Committed 9750-9760	\$ -	\$ -	\$ -
Assigned 9780	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ 1,159,571	\$ 1,051,158	\$ 1,051,220
Unassigned/Unappropriated Amount 9790	\$ 2,810,825	\$ 2,920,786	\$ 3,027,929

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Sierra Plumas Joint Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

Page 5b

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Restricted General Fund MYP

Bargaining Unit:

Administrative Employees

Object Code	2024-25	2025-26	2026-27
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ -	\$ -	\$ -
Federal Revenue 8100-8299	\$ 173,699	\$ 236,387	\$ 155,063
Other State Revenue 8300-8599	\$ 1,408,353	\$ 718,008	\$ 718,008
Other Local Revenue 8600-8799	\$ 28,000	\$ 57,010	\$ 57,010
TOTAL REVENUES	\$ 1,610,052	\$ 1,011,405	\$ 930,081
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 314,985	\$ 192,177	\$ 195,077
Classified Salaries 2000-2999	\$ 102,036	\$ 42,659	\$ 43,559
Employee Benefits 3000-3999	\$ 418,031	\$ 349,946	\$ 351,811
Books and Supplies 4000-4999	\$ 628,843	\$ 192,854	\$ 111,528
Services and Other Operating Expenditures 5000-5999	\$ 583,667	\$ 316,100	\$ 316,100
Capital Outlay 6000-6999	\$ 32,671	\$ 18,064	\$ 18,064
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ -	\$ -	\$ -
Transfers of Indirect Costs 7300-7399	\$ 99,270	\$ 28,623	\$ 28,623
Other Adjustments		\$ -	\$ -
TOTAL EXPENDITURES	\$ 2,179,503	\$ 1,140,423	\$ 1,064,762
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -
Contributions 8980-8999	\$ 18,662	\$ 129,018	\$ 134,682
OPERATING SURPLUS (DEFICIT)*	\$ (550,789)	\$ (0)	\$ 0
BEGINNING FUND BALANCE 9791	\$ 1,452,933	\$ 902,144	\$ 902,144
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 902,144	\$ 902,144	\$ 902,144
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ -	\$ -	\$ -
Restricted 9740	\$ 902,144	\$ 902,144	\$ 902,144
Committed 9750-9760			
Assigned 9780			
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ -	\$ (0)	\$ 0

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Sierra Plumas Joint Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

Page 5c

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Bargaining Unit:		Combined General Fund MYP Administrative Employees		
Object Code		2024-25	2025-26	2026-27
		Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES				
LCFF Revenue	8010-8099	\$ 6,657,293	\$ 6,840,256	\$ 7,022,064
Federal Revenue	8100-8299	\$ 273,699	\$ 336,387	\$ 255,063
Other State Revenue	8300-8599	\$ 1,497,651	\$ 807,306	\$ 807,306
Other Local Revenue	8600-8799	\$ 287,500	\$ 316,510	\$ 316,510
TOTAL REVENUES		\$ 8,716,143	\$ 8,300,459	\$ 8,400,943
EXPENDITURES				
Certificated Salaries	1000-1999	\$ 2,913,901	\$ 2,745,358	\$ 2,778,896
Classified Salaries	2000-2999	\$ 1,045,290	\$ 934,853	\$ 958,058
Employee Benefits	3000-3999	\$ 1,968,025	\$ 1,897,157	\$ 1,922,230
Books and Supplies	4000-4999	\$ 901,296	\$ 465,307	\$ 383,981
Services and Other Operating Expenditures	5000-5999	\$ 2,309,223	\$ 2,041,656	\$ 2,041,656
Capital Outlay	6000-6999	\$ 78,347	\$ 63,740	\$ 63,740
Other Outgo (excuding Indirect Costs)	7100-7299 7400-7499	\$ 268,288	\$ 268,288	\$ 268,288
Transfers of Indirect Costs	7300-7399	\$ -	\$ (70,647)	\$ (70,647)
Other Adjustments			\$ -	\$ -
TOTAL EXPENDITURES		\$ 9,484,370	\$ 8,345,712	\$ 8,346,202
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ 63,555	\$ 63,555	\$ 63,555
Contributions	8980-8999	\$ -	\$ 110,356	\$ 116,020
OPERATING SURPLUS (DEFICIT)*		\$ (831,782)	\$ 1,548	\$ 107,205
BEGINNING FUND BALANCE	9791	\$ 5,708,422	\$ 4,876,640	\$ 4,878,188
Audit Adjustments/Other Restatements	9793/9795	\$ -		
ENDING FUND BALANCE		\$ 4,876,640	\$ 4,878,188	\$ 4,985,393
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable	9711-9719	\$ 4,100	\$ 4,100	\$ 4,100
Restricted	9740	\$ 902,144	\$ 902,144	\$ 902,144
Committed	9750-9760	\$ -	\$ -	\$ -
Assigned	9780	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties	9789	\$ 1,159,571	\$ 1,051,158	\$ 1,051,220
Unassigned/Unappropriated Amount	9790	\$ 2,810,825	\$ 2,920,785	\$ 3,027,929

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Sierra Plumas Joint Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

Page 6

I. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

1. State Reserve Standard

		2024-25	2025-26	2026-27
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 9,547,925	\$ 8,409,267	\$ 8,409,757
b.	Less: Special Education Pass-Through Funds		\$ -	\$ -
c.	Net Expenditures, Transfers Out, and Uses	\$ 9,547,925	\$ 8,409,267	\$ 8,409,757
d.	State Standard Minimum Reserve Percentage for this District Enter percentage	4.00%	4.00%	4.00%
e.	State Standard Minimum Reserve Amount for this District (For districts with less than 1,001 ADA, this is the greater of Line a, times Line b, or \$50,000)	\$ 381,917	\$ 336,371	\$ 336,390

2. Budgeted Unrestricted Reserve (After Impact of Proposed Agreement)

a.	General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9789)	\$ 1,159,571	\$ 1,051,158	\$ 1,051,220
b.	General Fund Budgeted Unrestricted Unassigned/Unappropriated Amount (9790)	\$ 2,810,825	\$ 2,920,786	\$ 3,027,929
c.	Special Reserve Fund (Fund 17) Budgeted Designated for Economic Uncertainties (9789)	\$ -	\$ -	\$ -
d.	Special Reserve Fund (Fund 17) Budgeted Unassigned/Unappropriated Amount (9790)	\$ -	\$ -	\$ -
e.	Total Available Reserves	\$ 3,970,396	\$ 3,971,944	\$ 4,079,149
f.	Reserve for Economic Uncertainties Percentage	41.58%	47.23%	48.50%

3. Do unrestricted reserves meet the state minimum reserve amount?

2024-25	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
2025-26	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
2026-27	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>

4. If no, how do you plan to restore your reserves?

Sierra Plumas Joint Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

Page 7

I. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES (CONTINUED)

5. Does the Total Compensation Increase/(Decrease) on Page 1, Section A, #5 agree with the Total Increase/(Decrease) for all funds as a result of the settlement(s)? Please explain any variance.

Total Compensation Increase/(Decrease) on Page 1, Section A, #5	\$ 19,164
General Fund balance Increase/(Decrease), Page 4c, Column 2	\$ (40,854)
Adult Education Fund balance Increase/(Decrease), Page 4d, Column 2	\$ -
Child Development Fund balance Increase/(Decrease), Page 4e, Column 2	\$ -
Cafeteria Fund balance Increase/(Decrease), Page 4f, Column 2	\$ -
Other Fund balance Increase/(Decrease), Page 4g, Column 2	\$ -
Other Fund balance Increase/(Decrease), Page 4h, Column 2	\$ -
Total all fund balances Increase/(Decrease) as a result of the settlement(s)	\$ (40,854)

Variance \$ (21,690)

Variance Explanation:

Difference is the salary and benefit cost of the one-time off schedule payment funded out of fund balance

6. Will this agreement create or increase deficit financing in the current or subsequent years?

"Deficit Financing" is defined to exist when a fund's expenditures and other financing uses exceed its revenues and other financing sources in a given year. If a deficit is shown below, provide an explanation and any deficit reduction plan, as necessary.

<u>General Fund Combined</u>	<u>Surplus/ (Deficit)</u>	<u>(Deficit) %</u>	<u>Deficit primarily due to:</u>
Current FY Surplus/(Deficit) before settlement(s)?	\$ (560,421)	(6.0%)	Salary Settlement
Current FY Surplus/(Deficit) after settlement(s)?	\$ (831,782)	(8.7%)	Salary Settlement
1st Subsequent FY Surplus/(Deficit) after settlement(s)?	\$ 1,548	0.0%	
2nd Subsequent FY Surplus/(Deficit) after settlement(s)?	\$ 107,205	1.3%	

Deficit Reduction Plan (as necessary):

7. Were "Other Adjustments" amount(s) entered in the multiyear projections (pages 5a and 5b) for 1st and 2nd Subsequent FY?

"Other Adjustments" could indicate that a budget reduction plan was/is being developed to address deficit spending, and to rebuild reserves. Any amount shown below must have an explanation. If additional space is needed, attach a separate sheet, or use page 8a.

<u>MYP</u>	<u>Amount</u>	<u>"Other Adjustments" Explanation</u>
1st Subsequent FY Unrestricted, Page 5a	\$ -	
1st Subsequent FY Restricted, Page 5b	\$ -	
2nd Subsequent FY Unrestricted, Page 5a	\$ -	
2nd Subsequent FY Restricted, Page 5b	\$ -	

Sierra Plumas Joint Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

Page 8

J. CERTIFICATION NO. 1: CERTIFICATION OF THE DISTRICT'S ABILITY TO MEET THE COSTS OF THE COLLECTIVE BARGAINING AGREEMENT

This certification page must be signed by the district's Superintendent and Chief Business Official at the time of public disclosure and is intended to assist the district's Governing Board in determining whether the district can meet the costs incurred under the tentative Collective Bargaining Agreement in the current and subsequent years. The absence of a certification signature or if "I am unable to certify" is checked should serve as a "red flag" to the district's Governing Board.

In accordance with the requirements of Government Code Sections 3540.2 and 3547.5, the Superintendent and Chief Business Official of the Sierra Plumas Joint Unified School District, hereby certify that the District can meet the costs incurred under this Collective Bargaining Agreement during the term of the agreement from July 1, 2024 to June 30, 2026.

Board Actions

The board actions necessary to meet the cost of the agreement in each year of its term are as follows:

Current Year

Budget Adjustment Categories:

Revenues/Transfers In and Other Sources/Contributions
Expenditures/Transfers Out and Other Uses
Ending Balance(s) Increase/(Decrease)

**Budget Adjustment
Increase/(Decrease)**

\$	-
\$	271,361
\$	(271,361)

Subsequent Years

Budget Adjustment Categories:

Revenues/Transfers In and Other Sources/Contributions
Expenditures/Transfers Out and Other Uses
Ending Balance(s) Increase/(Decrease)

**Budget Adjustment
Increase/(Decrease)**

\$	-
\$	-
\$	-

Budget Revisions

If the district does not adopt and submit within 45 days all of the revisions to its budget needed in the current year to meet the costs of the agreement at the time of the approval of the proposed collective bargaining agreement, the county superintendent of schools is required to issue a qualified or negative certification for the district on its next interim report.

Assumptions

See attached page for a list of the assumptions upon which this certification is based.

Certifications

____ I hereby certify ____ I am unable to certify

District Superintendent
(Signature)

Date

____ I hereby certify ____ I am unable to certify

Chief Business Official
(Signature)

Date

Special Note: The Sacramento County Office of Education may request additional information, as necessary, to review the district's compliance with requirements.

Sierra Plumas Joint Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

Page 8a

Assumptions and Explanations (enter or attach documentation)

The assumptions upon which this certification is made are as follows:

This image shows a single sheet of bright yellow paper with horizontal black ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

Concerns regarding affordability of agreement in subsequent years (if any):

[illegible]

Public Disclosure of Proposed Collective Bargaining Agreement

Page 9

K. CERTIFICATION NO. 2

The disclosure document must be signed by the district Superintendent at the time of public disclosure and by the President or Clerk of the Governing Board at the time of formal board action on the proposed agreement.

The information provided in this document summarizes the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement (as provided in the "Public Disclosure of Proposed Collective Bargaining Agreement") in accordance with the requirements of AB 1200 and Government Code Sections 3540.2(a) and 3547.5.

Sierra Plumas Joint Unified School District

District Name

District Superintendent
(Signature)

Date

Randy Jones

Contact Person

(530) 993-1660 ext 120

Phone

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on March 19, 2025, took action to approve the proposed agreement with the Sierra Plumas Teachers Association Bargaining Unit(s).

President (or Clerk), Governing Board
(Signature)

Date

SIERRA COUNTY SUPERINTENDENT OF SCHOOLS
SIERRA COUNTY BOARD OF EDUCATION AND
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT GOVERNING BOARD
TENTATIVE AGREEMENT
SIERRA-PLUMAS CLASSIFIED EMPLOYEES ASSOCIATION (S-PCEA)

1. Article 19 - Wages

2024-2025 School Year

- a. Retroactive salary increase of 3.0% to all certificated schedules, effective July 1, 2024.
- b. An additional one-time, off schedule payment of \$4,000 to all bargaining unit members in active employment status as of March 6, 2025 (prorated per 8 hour FTE). The one-time payment shall be a maximum of \$4,000 combined between SCOE and SPJUSD mutual employees.

2025-2026 School Year

- c. Salary increase of 2.0% to all certificated salary schedules effective July 1, 2025.
 - i. The parties agree that if the fully funded LCFF COLA for the 2025-2026 school year is 2.43% or lower (including all additional augmentation money or other base, supplemental, and or concentration grant adjustments), salary negotiations shall be closed for 2025-2026, but if it is 2.44% or higher, SPTA and the District mutually agree to reopen salary negotiations for the 2025-2026 school year.
 - ii. If the fully funded LCFF COLA for the 2025-2026 school year is 2.44% or higher (including all additional augmentation money or other base, supplemental, and or concentration grant adjustments), the parties also agree to begin work on restructuring the salary schedule in the 2025-2026 school year. If the fully funded LCFF COLA for the 2025-2026 school year is 2.43% or lower (including all additional augmentation money or other base, supplemental, and or concentration grant adjustments), the parties agree to begin work on the restructured salary schedule in the 2026-2027 school year.

2. Article 12 - Health Benefits

- a. Status-quo for 2024-25 and 2025-26.

3. Professional Development Stipends - UPDATED

Add – Module 5: English Language Learners (EL Students): 300 minutes (\$250)

Revise – Module 9: Supporting Instruction – Math (Part 3): **525 minutes (\$450)**

The employers propose that in mutual agreement with Sierra County Superintendent, Sierra County Board of Education, and Sierra-Plumas Joint Unified Governing Board and Sierra-Plumas Classified Employees Association that this proposal fully and finally resolves all bargaining on Salary and Benefits negotiations for 2024-2025 and 2025-2026, except as stipulated in c., i. and ii.

Accepted and Ratified for S-PCEA Employees


Stacey Wilson, S-PCEA Representative

3/13/25
Date

Accepted and Ratified for the Employer

Sean Snider

Date

Superintendent, Sierra-Plumas Joint Unified School District

Accepted and Ratified for the Employer

James Berardi,

Date

Superintendent, Sierra County Office of Education

PUBLIC DISCLOSURE OF PROPOSED COLLECTIVE BARGAINING AGREEMENT
in accordance with AB 1200 (Chapter 1213/Statutes 1991), AB 2756 (Chapter 52/Statutes 2004), GC 3547.5

Name of School District:	Sierra County Office of Education
Name of Bargaining Unit:	Sierra Plumas Classified Employees Association (S-PCEA)
Certificated, Classified, Other:	Classified

The proposed agreement covers the period beginning:	July 1, 2024 (date)	and ending:	June 30, 2026 (date)
The Governing Board will act upon this agreement on:	March 19, 2025 (date)		

Note: This form, along with a copy of the proposed agreement, must be submitted to the County Office at least ten (10) working days prior to the date the Governing Board will take action.

A. Proposed Change in Compensation

Bargaining Unit Compensation All Funds - Combined		Fiscal Impact of Proposed Agreement (Complete Years 2 and 3 multiyear and overlapping agreements and Step & Column increases)			
		Annual Cost Prior to Proposed Settlement	Year 1 Increase/(Decrease)	Year 2 Increase/(Decrease)	Year 3 Increase/(Decrease)
			2024-25	2025-26	2026-27
1. Salary Schedule Including Step and Column		\$ 397,305	\$ 11,919	\$ 8,184	\$ -
			3.00%	2.00%	0.00%
2. Other Compensation Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.					
Description of Other Compensation					
3. Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.		\$ 124,214	\$ 3,727	\$ 2,559	\$ -
			3.00%	2.00%	0.00%
4. Health/Welfare Plans					
5. Total Bargaining Unit Compensation Add Items 1 through 4 to equal 5		\$ 521,519	\$ 15,646	\$ 10,743	\$ -
			3.00%	2.00%	0.00%
6. Total Number of Bargaining Unit Employees (Use FTEs if appropriate)		11.02			
7. Total Compensation Average Cost per Bargaining Unit Employee		\$ 47,325	\$ 1,420	\$ 975	\$ -
			3.00%	2.00%	0.00%

Sierra County Office of Education
Public Disclosure of Proposed Collective Bargaining Agreement

Page 2

A. Proposed Change in Compensation (Continued)

8. What was the negotiated percentage change? For example, if the change in "Year 1" was for less than a full year, what is the annualized percentage of that change for "Year 1"?

3% for 2024-25 and 2% for 2025-26 ongoing and 2024-25 \$4,000 per prorated FTE one-time off schedule

9. Were any additional steps, columns, or ranges added to the salary schedules? (If yes, please explain.)

No

10. Please include comments and explanations as necessary. (If more room is necessary, please attach an additional sheet.)

N/A

11. Does this bargaining unit have a negotiated cap for Health and Welfare benefits?

Yes ☐ No ☐

If yes, please describe the cap amount.

B. Proposed negotiated changes in noncompensation items (i.e., class size adjustments, staff development days, teacher prep time, classified staffing ratios, etc.)

N/A

C. What are the specific impacts (positive or negative) on instructional and support programs to accommodate the settlement? Include the impact of changes such as staff reductions or increases, program reductions or increases, elimination or expansion of other services or programs (i.e., counselors, librarians, custodial staff, etc.)

D. What contingency language is included in the proposed agreement (e.g., reopeners, etc.)?

If the State funded COLA for 2025-26 is 2.44% or greater, salary has a reopener

E. Identify other major provisions that do not directly affect the district's costs, such as binding arbitrations, grievance procedures, etc.

None

F. Source of Funding for Proposed Agreement:

1. Current Year

Unrestricted Fund Balance for the one-time off schedule payment and decreasing Services and Other Operating for on schedule payments

2. If this is a single year agreement, how will the ongoing cost of the proposed agreement be funded in subsequent years?

N/A

3. If this is a multiyear agreement, what is the source of funding, including assumptions used, to fund these obligations in subsequent years? (Remember to include compounding effects in meeting obligations.)

COLA and expenditure reductions in Services and Other Operating, if necessary

Sierra County Office of Education
Public Disclosure of Proposed Collective Bargaining Agreement

Page 4a

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Unrestricted General Fund

Bargaining Unit: Sierra Plumas Classified Employees Association (S-PCEA)

		Column 1	Column 2	Column 3	Column 4
		Latest Board- Approved Budget Before Settlement (As of 24.25 First Interim)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
Object Code					
REVENUES					
LCFF Revenue	8010-8099	\$ 1,680,086		\$ -	\$ 1,680,086
Federal Revenue	8100-8299	\$ -		\$ -	\$ -
Other State Revenue	8300-8599	\$ 4,961		\$ -	\$ 4,961
Other Local Revenue	8600-8799	\$ 420,000		\$ -	\$ 420,000
TOTAL REVENUES		\$ 2,105,047		\$ -	\$ 2,105,047
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 331,154		\$ 65,888	\$ 397,042
Classified Salaries	2000-2999	\$ 498,612	\$ 49,433	\$ 21,937	\$ 569,982
Employee Benefits	3000-3999	\$ 435,454	\$ 6,088	\$ 20,869	\$ 462,411
Books and Supplies	4000-4999	\$ 24,616		\$ -	\$ 24,616
Services and Other Operating Expenditures	5000-5999	\$ 463,324		\$ (33,745)	\$ 429,579
Capital Outlay	6000-6999	\$ 35,000		\$ -	\$ 35,000
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ -		\$ -	\$ -
Transfers of Indirect Costs	7300-7399	\$ (154,531)		\$ -	\$ (154,531)
TOTAL EXPENDITURES		\$ 1,633,629	\$ 55,521	\$ 74,949	\$ 1,764,099
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	\$ 46,000	\$ -	\$ -	\$ 46,000
Transfers Out and Other Uses	7600-7699		\$ -	\$ -	\$ -
Contributions	8980-8999	\$ -		\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*		\$ 517,418	\$ (55,521)	\$ (74,949)	\$ 386,948
BEGINNING FUND BALANCE					
	9791	\$ 5,000,457			\$ 5,000,457
Audit Adjustments/Other Restatements	9793/9795				\$ -
ENDING FUND BALANCE		\$ 5,517,875	\$ (55,521)	\$ (74,949)	\$ 5,387,405
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ 600	\$ -	\$ -	\$ 600
Restricted	9740				
Committed	9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned	9780		\$ -	\$ -	\$ -
Reserve for Economic Uncertainties	9789	\$ 494,474	\$ -	\$ -	\$ 494,474
Unassigned/Unappropriated Amount	9790	\$ 5,022,801	\$ (55,521)	\$ (74,949)	\$ 4,892,331

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts in Columns 1 and 4 must be positive

Sierra County Office of Education
Public Disclosure of Proposed Collective Bargaining Agreement

Page 4b

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Restricted General Fund

Bargaining Unit: Sierra Plumas Classified Employees Association (S-PCEA)

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 24.25 First Interim)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
REVENUES				
LCFF Revenue 8010-8099	\$ -		\$ -	\$ -
Federal Revenue 8100-8299	\$ 167,731		\$ -	\$ 167,731
Other State Revenue 8300-8599	\$ 948,903		\$ -	\$ 948,903
Other Local Revenue 8600-8799	\$ 549,917		\$ -	\$ 549,917
TOTAL REVENUES	\$ 1,666,551		\$ -	\$ 1,666,551
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 342,674		\$ 14,120	\$ 356,794
Classified Salaries 2000-2999	\$ 237,243	\$ 6,566	\$ -	\$ 243,809
Employee Benefits 3000-3999	\$ 343,146	\$ 2,207	\$ 3,193	\$ 348,546
Books and Supplies 4000-4999	\$ 164,574			\$ 164,574
Services and Other Operating Expenditures 5000-5999	\$ 779,381		\$ (26,086)	\$ 753,295
Capital Outlay 6000-6999	\$ 25,000			\$ 25,000
Other Outgo (excluding Indirect Costs) 7100-7299	\$ -			\$ -
7400-7499				
Transfers of Indirect Costs 7300-7399	\$ 137,122			\$ 137,122
TOTAL EXPENDITURES	\$ 2,029,140	\$ 8,773	\$ (8,773)	\$ 2,029,140
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
Contributions 8980-8999	\$ -		\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (362,589)	\$ (8,773)	\$ 8,773	\$ (362,589)
BEGINNING FUND BALANCE 9791	\$ 990,885			\$ 990,885
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 628,296	\$ (8,773)	\$ 8,773	\$ 628,296
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ 628,296	\$ -	\$ -	\$ 628,296
Committed 9750-9760				
Assigned Amounts 9780				
Reserve for Economic Uncertainties 9789		\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ -	\$ (8,773)	\$ 8,773	\$ -

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts in Columns 1 and 4 must be positive

Sierra County Office of Education
Public Disclosure of Proposed Collective Bargaining Agreement

Page 4c

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Combined General Fund

Bargaining Unit: Sierra Plumas Classified Employees Association (S-PCEA)

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 24.25 First Interim)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
REVENUES				
LCFF Revenue 8010-8099	\$ 1,680,086		\$ -	\$ 1,680,086
Federal Revenue 8100-8299	\$ 167,731		\$ -	\$ 167,731
Other State Revenue 8300-8599	\$ 953,864		\$ -	\$ 953,864
Other Local Revenue 8600-8799	\$ 969,917		\$ -	\$ 969,917
TOTAL REVENUES	\$ 3,771,598		\$ -	\$ 3,771,598
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 673,828	\$ -	\$ 80,008	\$ 753,836
Classified Salaries 2000-2999	\$ 735,855	\$ 55,999	\$ 21,937	\$ 813,791
Employee Benefits 3000-3999	\$ 778,600	\$ 8,295	\$ 24,062	\$ 810,957
Books and Supplies 4000-4999	\$ 189,190		\$ -	\$ 189,190
Services and Other Operating Expenditures 5000-5999	\$ 1,242,705		\$ (59,831)	\$ 1,182,874
Capital Outlay 6000-6999	\$ 60,000		\$ -	\$ 60,000
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ -		\$ -	\$ -
Transfers of Indirect Costs 7300-7399	\$ (17,409)		\$ -	\$ (17,409)
TOTAL EXPENDITURES	\$ 3,662,769	\$ 64,294	\$ 66,176	\$ 3,793,239
OTHER FINANCING SOURCES/USES				
Transfer In and Other Sources 8900-8979	\$ 46,000	\$ -	\$ -	\$ 46,000
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
Contributions 8980-8999	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ 154,829	\$ (64,294)	\$ (66,176)	\$ 24,359
BEGINNING FUND BALANCE				
9791	\$ 5,991,342			\$ 5,991,342
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 6,146,171	\$ (64,294)	\$ (66,176)	\$ 6,015,701
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ 600	\$ -	\$ -	\$ 600
Restricted 9740	\$ 628,296	\$ -	\$ -	\$ 628,296
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ 494,474	\$ -	\$ -	\$ 494,474
Unassigned/Unappropriated Amount 9790	\$ 5,022,801	\$ (64,294)	\$ (66,176)	\$ 4,892,331

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts in Columns 1 and 4 must be positive

Sierra County Office of Education
Public Disclosure of Proposed Collective Bargaining Agreement

Page 4i

Explanations for Column 3 "Other Revisions" entered on Pages 4a through 4h:

Page 4a: Unrestricted General Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ 74,949	Costs associated with other BU Tentative Agreements
Other Financing Sources/Uses	\$ -	

Page 4b: Restricted General Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ (8,773)	Reductions in Services and Other Operating Expenditures
Other Financing Sources/Uses	\$ -	

Page 4d: Fund 11 - Adult Education Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Page 4e: Fund 12 - Child Development Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Page 4f: Fund 13/61 - Cafeteria Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Page 4g: Other	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Page 4h: Other	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Additional Comments:

Sierra County Office of Education
Public Disclosure of Proposed Collective Bargaining Agreement

Page 5a

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Unrestricted General Fund MYP

Bargaining Unit: Sierra Plumas Classified Employees Association (S-PCEA)

Object Code	2024-25	2025-26	2026-27
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ 1,680,086	\$ 1,720,521	\$ 1,764,273
Federal Revenue 8100-8299	\$ -		
Other State Revenue 8300-8599	\$ 4,961	\$ 4,961	\$ 4,961
Other Local Revenue 8600-8799	\$ 420,000	\$ 420,000	\$ 420,000
TOTAL REVENUES	\$ 2,105,047	\$ 2,145,482	\$ 2,189,234
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 397,042	\$ 356,657	\$ 362,720
Classified Salaries 2000-2999	\$ 569,982	\$ 540,655	\$ 555,794
Employee Benefits 3000-3999	\$ 462,411	\$ 462,032	\$ 474,738
Books and Supplies 4000-4999	\$ 24,616	\$ 24,616	\$ 24,616
Services and Other Operating Expenditures 5000-5999	\$ 429,579	\$ 395,832	\$ 395,832
Capital Outlay 6000-6999	\$ 35,000	\$ 35,000	\$ 35,000
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ -	\$ -	\$ -
Transfers of Indirect Costs 7300-7399	\$ (154,531)	\$ (154,531)	\$ (154,531)
Other Adjustments			
TOTAL EXPENDITURES	\$ 1,764,099	\$ 1,660,261	\$ 1,694,169
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ 46,000	\$ 46,000	\$ 46,000
Transfers Out and Other Uses 7600-7699	\$ -		
Contributions 8980-8999	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ 386,948	\$ 531,221	\$ 541,065
BEGINNING FUND BALANCE 9791	\$ 5,000,457	\$ 5,387,405	\$ 5,918,626
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 5,387,405	\$ 5,918,626	\$ 6,459,691
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ 600	\$ 600	\$ 600
Restricted 9740			
Committed 9750-9760	\$ -	\$ -	\$ -
Assigned 9780	\$ -		
Reserve for Economic Uncertainties 9789	\$ 494,474	\$ 460,791	\$ 460,741
Unassigned/Unappropriated Amount 9790	\$ 4,892,331	\$ 5,457,235	\$ 5,998,350

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Sierra County Office of Education
Public Disclosure of Proposed Collective Bargaining Agreement

Page 5b

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Restricted General Fund MYP

Bargaining Unit: Sierra Plumas Classified Employees Association (S-PCEA)

Object Code	2024-25	2025-26	2026-27
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ -		
Federal Revenue 8100-8299	\$ 167,731	\$ 167,731	\$ 167,731
Other State Revenue 8300-8599	\$ 948,903	\$ 948,903	\$ 948,903
Other Local Revenue 8600-8799	\$ 549,917	\$ 324,917	\$ 324,917
TOTAL REVENUES	\$ 1,666,551	\$ 1,441,551	\$ 1,441,551
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 356,794	\$ 372,719	\$ 379,056
Classified Salaries 2000-2999	\$ 243,809	\$ 255,271	\$ 262,418
Employee Benefits 3000-3999	\$ 348,546	\$ 364,090	\$ 376,323
Books and Supplies 4000-4999	\$ 164,574	\$ 164,574	\$ 164,574
Services and Other Operating Expenditures 5000-5999	\$ 753,295	\$ 434,231	\$ 374,231
Capital Outlay 6000-6999	\$ 25,000	\$ 25,000	\$ 25,000
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ -	\$ -	\$ -
Transfers of Indirect Costs 7300-7399	\$ 137,122	\$ 137,122	\$ 137,122
Other Adjustments		\$ -	
TOTAL EXPENDITURES	\$ 2,029,140	\$ 1,753,007	\$ 1,718,724
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ -		\$ -
Transfers Out and Other Uses 7600-7699	\$ -		\$ -
Contributions 8980-8999	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (362,589)	\$ (311,456)	\$ (277,173)
BEGINNING FUND BALANCE 9791	\$ 990,885	\$ 628,296	\$ 316,840
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 628,296	\$ 316,840	\$ 39,667
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ -	\$ -	\$ -
Restricted 9740	\$ 628,296	\$ 316,840	\$ 39,667
Committed 9750-9760			
Assigned 9780			
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ -	\$ -	\$ -

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Sierra County Office of Education
Public Disclosure of Proposed Collective Bargaining Agreement

Page 5c

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Combined General Fund MYP

Bargaining Unit: Sierra Plumas Classified Employees Association (S-PCEA)

Object Code	2024-25	2025-26	2026-27
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ 1,680,086	\$ 1,720,521	\$ 1,764,273
Federal Revenue 8100-8299	\$ 167,731	\$ 167,731	\$ 167,731
Other State Revenue 8300-8599	\$ 953,864	\$ 953,864	\$ 953,864
Other Local Revenue 8600-8799	\$ 969,917	\$ 744,917	\$ 744,917
TOTAL REVENUES	\$ 3,771,598	\$ 3,587,033	\$ 3,630,785
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 753,836	\$ 729,376	\$ 741,776
Classified Salaries 2000-2999	\$ 813,791	\$ 795,926	\$ 818,212
Employee Benefits 3000-3999	\$ 810,957	\$ 826,122	\$ 851,061
Books and Supplies 4000-4999	\$ 189,190	\$ 189,190	\$ 189,190
Services and Other Operating Expenditures 5000-5999	\$ 1,182,874	\$ 830,063	\$ 770,063
Capital Outlay 6000-6999	\$ 60,000	\$ 60,000	\$ 60,000
Other Outgo (excuding Indirect Costs) 7100-7299 7400-7499	\$ -	\$ -	\$ -
Transfers of Indirect Costs 7300-7399	\$ (17,409)	\$ (17,409)	\$ (17,409)
Other Adjustments		\$ -	\$ -
TOTAL EXPENDITURES	\$ 3,793,239	\$ 3,413,268	\$ 3,412,893
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ 46,000	\$ 46,000	\$ 46,000
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -
Contributions 8980-8999	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ 24,359	\$ 219,765	\$ 263,892
BEGINNING FUND BALANCE 9791	\$ 5,991,342	\$ 6,015,701	\$ 6,235,466
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 6,015,701	\$ 6,235,466	\$ 6,499,358
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ 600	\$ 600	\$ 600
Restricted 9740	\$ 628,296	\$ 316,840	\$ 39,667
Committed 9750-9760	\$ -	\$ -	\$ -
Assigned 9780	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ 494,474	\$ 460,791	\$ 460,741
Unassigned/Unappropriated Amount 9790	\$ 4,892,331	\$ 5,457,235	\$ 5,998,350

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Sierra County Office of Education
Public Disclosure of Proposed Collective Bargaining Agreement

Page 6

I. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

1. State Reserve Standard

		2024-25	2025-26	2026-27
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 3,793,239	\$ 3,413,268	\$ 3,412,893
b.	Less: Special Education Pass-Through Funds		\$ -	\$ -
c.	Net Expenditures, Transfers Out, and Uses	\$ 3,793,239	\$ 3,413,268	\$ 3,412,893
d.	State Standard Minimum Reserve Percentage for this District Enter percentage	5.00%	5.00%	5.00%
e.	State Standard Minimum Reserve Amount for this District (For districts with less than 1,001 ADA, this is the greater of Line a, times Line b, or \$50,000)	\$ 189,662	\$ 170,663	\$ 170,645

2. Budgeted Unrestricted Reserve (After Impact of Proposed Agreement)

a.	General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9789)	\$ 494,474	\$ 460,791	\$ 460,741
b.	General Fund Budgeted Unrestricted Unassigned/Unappropriated Amount (9790)	\$ 4,892,331	\$ 5,457,235	\$ 5,998,350
c.	Special Reserve Fund (Fund 17) Budgeted Designated for Economic Uncertainties (9789)	\$ -	\$ -	\$ -
d.	Special Reserve Fund (Fund 17) Budgeted Unassigned/Unappropriated Amount (9790)	\$ -	\$ -	\$ -
e.	Total Available Reserves	\$ 5,386,805	\$ 5,918,026	\$ 6,459,091
f.	Reserve for Economic Uncertainties Percentage	142.01%	173.38%	189.26%

3. Do unrestricted reserves meet the state minimum reserve amount?

2024-25	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
2025-26	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
2026-27	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>

4. If no, how do you plan to restore your reserves?

Sierra County Office of Education
Public Disclosure of Proposed Collective Bargaining Agreement

Page 7

I. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES (CONTINUED)

- 5. Does the Total Compensation Increase/(Decrease) on Page 1, Section A, #5 agree with the Total Increase/(Decrease) for all funds as a result of the settlement(s)? Please explain any variance.**

Total Compensation Increase/(Decrease) on Page 1, Section A, #5	\$ 15,646
General Fund balance Increase/(Decrease), Page 4c, Column 2	\$ (64,294)
Adult Education Fund balance Increase/(Decrease), Page 4d, Column 2	\$ -
Child Development Fund balance Increase/(Decrease), Page 4e, Column 2	\$ -
Cafeteria Fund balance Increase/(Decrease), Page 4f, Column 2	\$ -
Other Fund balance Increase/(Decrease), Page 4g, Column 2	\$ -
Other Fund balance Increase/(Decrease), Page 4h, Column 2	\$ -
Total all fund balances Increase/(Decrease) as a result of the settlement(s)	\$ (64,294)

Variance \$ (48,648)

Variance Explanation:

Difference is the salary and benefit cost of the one-time off schedule payment.

- 6. Will this agreement create or increase deficit financing in the current or subsequent years?**

"Deficit Financing" is defined to exist when a fund's expenditures and other financing uses exceed its revenues and other financing sources in a given year. If a deficit is shown below, provide an explanation and any deficit reduction plan, as necessary.

<u>General Fund Combined</u>	<u>Surplus/ (Deficit)</u>	<u>(Deficit) %</u>	<u>Deficit primarily due to:</u>
Current FY Surplus/(Deficit) before settlement(s)?	\$ 154,829	4.2%	
Current FY Surplus/(Deficit) after settlement(s)?	\$ 24,359	0.6%	
1st Subsequent FY Surplus/(Deficit) after settlement(s)?	\$ 219,765	6.4%	
2nd Subsequent FY Surplus/(Deficit) after settlement(s)?	\$ 263,892	7.7%	

Deficit Reduction Plan (as necessary):

- 7. Were "Other Adjustments" amount(s) entered in the multiyear projections (pages 5a and 5b) for 1st and 2nd Subsequent FY?**

"Other Adjustments" could indicate that a budget reduction plan was/is being developed to address deficit spending, and to rebuild reserves. Any amount shown below must have an explanation. If additional space is needed, attach a separate sheet, or use page 8a.

<u>MYP</u>	<u>Amount</u>	<u>"Other Adjustments" Explanation</u>
1st Subsequent FY Unrestricted, Page 5a	\$ -	
1st Subsequent FY Restricted, Page 5b	\$ -	
2nd Subsequent FY Unrestricted, Page 5a	\$ -	
2nd Subsequent FY Restricted, Page 5b	\$ -	

Sierra County Office of Education
Public Disclosure of Proposed Collective Bargaining Agreement

Page 8

J. CERTIFICATION NO. 1: CERTIFICATION OF THE DISTRICT'S ABILITY TO MEET THE COSTS OF THE COLLECTIVE BARGAINING AGREEMENT

This certification page must be signed by the district's Superintendent and Chief Business Official at the time of public disclosure and is intended to assist the district's Governing Board in determining whether the district can meet the costs incurred under the tentative Collective Bargaining Agreement in the current and subsequent years. The absence of a certification signature or if "I am unable to certify" is checked should serve as a "red flag" to the district's Governing Board.

In accordance with the requirements of Government Code Sections 3540.2 and 3547.5, the Superintendent and Chief Business Official of the Sierra County Office of Education, hereby certify that the District can meet the costs incurred under this Collective Bargaining Agreement during the term of the agreement from July 1, 2024 to June 30, 2026.

Board Actions

The board actions necessary to meet the cost of the agreement in each year of its term are as follows:

Current Year

Budget Adjustment Categories:

Revenues/Transfers In and Other Sources/Contributions
Expenditures/Transfers Out and Other Uses
Ending Balance(s) Increase/(Decrease)

**Budget Adjustment
Increase/(Decrease)**

\$	-
\$	130,470
\$	(130,470)

Subsequent Years

Budget Adjustment Categories:

Revenues/Transfers In and Other Sources/Contributions
Expenditures/Transfers Out and Other Uses
Ending Balance(s) Increase/(Decrease)

**Budget Adjustment
Increase/(Decrease)**

\$	-
\$	-
\$	-

Budget Revisions

If the district does not adopt and submit within 45 days all of the revisions to its budget needed in the current year to meet the costs of the agreement at the time of the approval of the proposed collective bargaining agreement, the county superintendent of schools is required to issue a qualified or negative certification for the district on its next interim report.

Assumptions

See attached page for a list of the assumptions upon which this certification is based.

Certifications

____ I hereby certify ____ I am unable to certify

District Superintendent
(Signature)

Date

____ I hereby certify ____ I am unable to certify

Chief Business Official
(Signature)

Date

Sierra County Office of Education
Public Disclosure of Proposed Collective Bargaining Agreement

Page 8a

Assumptions and Explanations (enter or attach documentation)

The assumptions upon which this certification is made are as follows:

This image shows a single sheet of bright yellow paper with horizontal black ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

Concerns regarding affordability of agreement in subsequent years (if any):

[illegible]

Public Disclosure of Proposed Collective Bargaining Agreement

Page 9

K. CERTIFICATION NO. 2

The disclosure document must be signed by the district Superintendent at the time of public disclosure and by the President or Clerk of the Governing Board at the time of formal board action on the proposed agreement.

The information provided in this document summarizes the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement (as provided in the "Public Disclosure of Proposed Collective Bargaining Agreement") in accordance with the requirements of AB 1200 and Government Code Sections 3540.2(a) and 3547.5.

Sierra County Office of Education

District Name

District Superintendent
(Signature)

Date

Randy Jones

Contact Person

(530) 993-1660 ext. 120

Phone

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on March 19, 2025, took action to approve the proposed agreement with the Sierra Plumas Teachers Association

President (or Clerk), Governing Board
(Signature)

Date

PUBLIC DISCLOSURE OF PROPOSED COLLECTIVE BARGAINING AGREEMENT
in accordance with AB 1200 (Chapter 1213/Statutes 1991), AB 2756 (Chapter 52/Statutes 2004), GC 3547.5

Name of School District:	Sierra Plumas Joint Unified School District
Name of Bargaining Unit:	Sierra-Plumas Classified Employees Association (S-PCEA)
Certificated, Classified, Other:	Classified

The proposed agreement covers the period beginning:	July 1, 2024 (date)	and ending:	June 30, 2026 (date)
The Governing Board will act upon this agreement on:	March 19, 2025 (date)		

Note: This form, along with a copy of the proposed agreement, must be submitted to the County Office at least ten (10) working days prior to the date the Governing Board will take action.

A. Proposed Change in Compensation

Bargaining Unit Compensation All Funds - Combined		Fiscal Impact of Proposed Agreement (Complete Years 2 and 3 multiyear and overlapping agreements and Step & Column increases)			
		Annual Cost Prior to Proposed Settlement	Year 1 Increase/(Decrease)	Year 2 Increase/(Decrease)	Year 3 Increase/(Decrease)
			2024-25	2025-26	2026-27
1. Salary Schedule Including Step and Column		\$ 890,818	\$ 26,724	\$ 18,351	\$ -
			3.00%	2.00%	0.00%
2. Other Compensation Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.					
Description of Other Compensation					
3. Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.		\$ 293,772	\$ 8,813	\$ 6,052	\$ -
			3.00%	2.00%	0.00%
4. Health/Welfare Plans					
5. Total Bargaining Unit Compensation Add Items 1 through 4 to equal 5		\$ 1,184,590	\$ 35,537	\$ 24,403	\$ -
			3.00%	2.00%	0.00%
6. Total Number of Bargaining Unit Employees (Use FTEs if appropriate)		24.16			
7. Total Compensation <u>Average</u> Cost per Bargaining Unit Employee		\$ 49,031	\$ 1,471	\$ 1,010	\$ -
			3.00%	2.00%	0.00%

Sierra Plumas Joint Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

Page 2

A. Proposed Change in Compensation (Continued)

8. What was the negotiated percentage change? For example, if the change in "Year 1" was for less than a full year, what is the annualized percentage of that change for "Year 1"?

3% for 2024-25 and 2% for 2025-26 ongoing and 2024-25 \$4,000 per prorated FTE one-time off schedule

9. Were any additional steps, columns, or ranges added to the salary schedules? (If yes, please explain.)

No

10. Please include comments and explanations as necessary. (If more room is necessary, please attach an additional sheet.)

N/A

11. Does this bargaining unit have a negotiated cap for Health and Welfare benefits?

Yes ☐ No ☐

If yes, please describe the cap amount.

B. Proposed negotiated changes in noncompensation items (i.e., class size adjustments, staff development days, teacher prep time, classified staffing ratios, etc.)

N/A

C. What are the specific impacts (positive or negative) on instructional and support programs to accommodate the settlement? Include the impact of changes such as staff reductions or increases, program reductions or increases, elimination or expansion of other services or programs (i.e., counselors, librarians, custodial staff, etc.)

D. What contingency language is included in the proposed agreement (e.g., reopeners, etc.)?

If the State funded COLA for 2025-26 is 2.44% or greater, salary has a reopener

E. Identify other major provisions that do not directly affect the district's costs, such as binding arbitrations, grievance procedures, etc.

None

F. Source of Funding for Proposed Agreement:

1. Current Year

Unrestricted Fund Balance for the one-time off schedule payment and decreasing Services and Other Operating for on schedule payments

2. If this is a single year agreement, how will the ongoing cost of the proposed agreement be funded in subsequent years?

N/A

3. If this is a multiyear agreement, what is the source of funding, including assumptions used, to fund these obligations in subsequent years? (Remember to include compounding effects in meeting obligations.)

COLA and expenditure reductions in Services and Other Operating, if necessary

Sierra Plumas Joint Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

Page 4a

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

		Unrestricted General Fund			
Bargaining Unit: Sierra-Plumas Classified Employees Association (S-PCEA)		Column 1	Column 2	Column 3	Column 4
Object Code		Latest Board- Approved Budget Before Settlement (As of 24.25 First Interim)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
REVENUES					
LCFF Revenue	8010-8099	\$ 6,657,293		\$ -	\$ 6,657,293
Federal Revenue	8100-8299	\$ 100,000		\$ -	\$ 100,000
Other State Revenue	8300-8599	\$ 89,298		\$ -	\$ 89,298
Other Local Revenue	8600-8799	\$ 259,500		\$ -	\$ 259,500
TOTAL REVENUES		\$ 7,106,091		\$ -	\$ 7,106,091
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 2,408,407		\$ 190,509	\$ 2,598,916
Classified Salaries	2000-2999	\$ 830,562	\$ 112,692		\$ 943,254
Employee Benefits	3000-3999	\$ 1,469,758	\$ 37,392	\$ 42,844	\$ 1,549,994
Books and Supplies	4000-4999	\$ 272,453		\$ -	\$ 272,453
Services and Other Operating Expenditures	5000-5999	\$ 1,837,632		\$ (112,076)	\$ 1,725,556
Capital Outlay	6000-6999	\$ 45,676		\$ -	\$ 45,676
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ 268,288		\$ -	\$ 268,288
Transfers of Indirect Costs	7300-7399	\$ (99,270)		\$ -	\$ (99,270)
TOTAL EXPENDITURES		\$ 7,033,506	\$ 150,084	\$ 121,277	\$ 7,304,867
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979		\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ 63,555	\$ -	\$ -	\$ 63,555
Contributions	8980-8999	\$ (18,662)		\$ -	\$ (18,662)
OPERATING SURPLUS (DEFICIT)*		\$ (9,632)	\$ (150,084)	\$ (121,277)	\$ (280,993)
BEGINNING FUND BALANCE					
	9791	\$ 4,255,489			\$ 4,255,489
Audit Adjustments/Other Restatements	9793/9795				\$ -
ENDING FUND BALANCE		\$ 4,245,857	\$ (150,084)	\$ (121,277)	\$ 3,974,496
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ 4,100	\$ -	\$ -	\$ 4,100
Restricted	9740				
Committed	9750-9760		\$ -	\$ -	\$ -
Assigned	9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties	9789	\$ 1,159,571	\$ -	\$ -	\$ 1,159,571
Unassigned/Unappropriated Amount	9790	\$ 3,082,186	\$ (150,084)	\$ (121,277)	\$ 2,810,825

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts in Columns 1 and 4 must be positive

Sierra Plumas Joint Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

Page 4b

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Restricted General Fund				
Bargaining Unit: Sierra-Plumas Classified Employees Association (S-PCEA)				
Object Code	Column 1 Latest Board- Approved Budget Before Settlement (As of 24.25 First Interim)	Column 2 Adjustments as a Result of Settlement (compensation)	Column 3 Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Column 4 Total Revised Budget (Columns 1+2+3)
REVENUES				
LCFF Revenue 8010-8099	\$ -		\$ -	\$ -
Federal Revenue 8100-8299	\$ 173,699		\$ -	\$ 173,699
Other State Revenue 8300-8599	\$ 1,408,353		\$ -	\$ 1,408,353
Other Local Revenue 8600-8799	\$ 28,000		\$ -	\$ 28,000
TOTAL REVENUES	\$ 1,610,052		\$ -	\$ 1,610,052
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 289,383		\$ 25,602	\$ 314,985
Classified Salaries 2000-2999	\$ 73,106	\$ 28,930	\$ -	\$ 102,036
Employee Benefits 3000-3999	\$ 401,071	\$ 10,726	\$ 6,235	\$ 418,032
Books and Supplies 4000-4999	\$ 628,843		\$ (71,493)	\$ 557,350
Services and Other Operating Expenditures 5000-5999	\$ 655,159		\$ -	\$ 655,159
Capital Outlay 6000-6999	\$ 32,671		\$ -	\$ 32,671
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ -		\$ -	\$ -
Transfers of Indirect Costs 7300-7399	\$ 99,270		\$ -	\$ 99,270
TOTAL EXPENDITURES	\$ 2,179,503	\$ 39,656	\$ (39,656)	\$ 2,179,503
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
Contributions 8980-8999	\$ 18,662		\$ -	\$ 18,662
OPERATING SURPLUS (DEFICIT)*	\$ (550,789)	\$ (39,656)	\$ 39,656	\$ (550,789)
BEGINNING FUND BALANCE 9791	\$ 1,452,933			\$ 1,452,933
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 902,144	\$ (39,656)	\$ 39,656	\$ 902,144
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ 902,144	\$ -	\$ -	\$ 902,144
Committed 9750-9760				
Assigned Amounts 9780				
Reserve for Economic Uncertainties 9789		\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ -	\$ (39,656)	\$ 39,656	\$ -

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts in Columns 1 and 4 must be positive

Sierra Plumas Joint Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

Page 4c

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Combined General Fund					
Bargaining Unit: Sierra-Plumas Classified Employees Association (S-PCEA)					
Object Code	Column 1	Column 2	Column 3	Column 4	
	Latest Board- Approved Budget Before Settlement (As of 24.25 First Interim)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)	
REVENUES					
LCFF Revenue 8010-8099	\$ 6,657,293		\$ -	\$ 6,657,293	
Federal Revenue 8100-8299	\$ 273,699		\$ -	\$ 273,699	
Other State Revenue 8300-8599	\$ 1,497,651		\$ -	\$ 1,497,651	
Other Local Revenue 8600-8799	\$ 287,500		\$ -	\$ 287,500	
TOTAL REVENUES	\$ 8,716,143		\$ -	\$ 8,716,143	
EXPENDITURES					
Certificated Salaries 1000-1999	\$ 2,697,790	\$ -	\$ 216,111	\$ 2,913,901	
Classified Salaries 2000-2999	\$ 903,668	\$ 141,622	\$ -	\$ 1,045,290	
Employee Benefits 3000-3999	\$ 1,870,829	\$ 48,118	\$ 49,079	\$ 1,968,026	
Books and Supplies 4000-4999	\$ 901,296		\$ (71,493)	\$ 829,803	
Services and Other Operating Expenditures 5000-5999	\$ 2,492,791		\$ (112,076)	\$ 2,380,715	
Capital Outlay 6000-6999	\$ 78,347		\$ -	\$ 78,347	
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 268,288		\$ -	\$ 268,288	
Transfers of Indirect Costs 7300-7399	\$ -		\$ -	\$ -	
TOTAL EXPENDITURES	\$ 9,213,009	\$ 189,740	\$ 81,621	\$ 9,484,370	
OTHER FINANCING SOURCES/USES					
Transfer In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -	
Transfers Out and Other Uses 7600-7699	\$ 63,555	\$ -	\$ -	\$ 63,555	
Contributions 8980-8999	\$ -	\$ -	\$ -	\$ -	
OPERATING SURPLUS (DEFICIT)*	\$ (560,421)	\$ (189,740)	\$ (81,621)	\$ (831,782)	
BEGINNING FUND BALANCE					
9791	\$ 5,708,422			\$ 5,708,422	
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -	
ENDING FUND BALANCE	\$ 5,148,001	\$ (189,740)	\$ (81,621)	\$ 4,876,640	
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable 9711-9719	\$ 4,100	\$ -	\$ -	\$ 4,100	
Restricted 9740	\$ 902,144	\$ -	\$ -	\$ 902,144	
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -	
Assigned 9780	\$ -	\$ -	\$ -	\$ -	
Reserve for Economic Uncertainties 9789	\$ 1,159,571	\$ -	\$ -	\$ 1,159,571	
Unassigned/Unappropriated Amount 9790	\$ 3,082,186	\$ (189,740)	\$ (81,621)	\$ 2,810,825	

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts in Columns 1 and 4 must be positive

Sierra Plumas Joint Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

Page 4i

Explanations for Column 3 "Other Revisions" entered on Pages 4a through 4h:

Page 4a: Unrestricted General Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ 121,277	Costs associated with other BU Tentative Agreements
Other Financing Sources/Uses	\$ -	

Page 4b: Restricted General Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ (39,656)	Restricted Grants will shift expenditure plans to cover associated costs
Other Financing Sources/Uses	\$ -	

Page 4d: Fund 11 - Adult Education Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Page 4e: Fund 12 - Child Development Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Page 4f: Fund 13/61 - Cafeteria Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Page 4g: Other	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Page 4h: Other	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Additional Comments:

Sierra Plumas Joint Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

Page 5a

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Unrestricted General Fund MYP

Bargaining Unit: Sierra-Plumas Classified Employees Association (S-PCEA)

Object Code	2024-25	2025-26	2026-27
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ 6,657,293	\$ 6,840,256	\$ 7,022,064
Federal Revenue 8100-8299	\$ 100,000	\$ 100,000	\$ 100,000
Other State Revenue 8300-8599	\$ 89,298	\$ 89,298	\$ 89,298
Other Local Revenue 8600-8799	\$ 259,500	\$ 259,500	\$ 259,500
TOTAL REVENUES	\$ 7,106,091	\$ 7,289,054	\$ 7,470,862
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 2,598,916	\$ 2,553,181	\$ 2,583,819
Classified Salaries 2000-2999	\$ 943,254	\$ 892,194	\$ 914,499
Employee Benefits 3000-3999	\$ 1,549,994	\$ 1,547,211	\$ 1,570,419
Books and Supplies 4000-4999	\$ 272,453	\$ 272,453	\$ 272,453
Services and Other Operating Expenditures 5000-5999	\$ 1,725,556	\$ 1,725,556	\$ 1,725,556
Capital Outlay 6000-6999	\$ 45,676	\$ 45,676	\$ 45,676
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 268,288	\$ 268,288	\$ 268,288
Transfers of Indirect Costs 7300-7399	\$ (99,270)	\$ (99,270)	\$ (99,270)
Other Adjustments			\$ -
TOTAL EXPENDITURES	\$ 7,304,867	\$ 7,205,289	\$ 7,281,440
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ 63,555	\$ 63,555	\$ 63,555
Contributions 8980-8999	\$ (18,662)	\$ (18,662)	\$ (18,662)
OPERATING SURPLUS (DEFICIT)*	\$ (280,993)	\$ 1,548	\$ 107,205
BEGINNING FUND BALANCE 9791	\$ 4,255,489	\$ 3,974,496	\$ 3,976,044
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 3,974,496	\$ 3,976,044	\$ 4,083,249
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ 4,100	\$ 4,100	\$ 4,100
Restricted 9740			
Committed 9750-9760	\$ -	\$ -	\$ -
Assigned 9780	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ 1,159,571	\$ 1,051,158	\$ 1,051,220
Unassigned/Unappropriated Amount 9790	\$ 2,810,825	\$ 2,920,786	\$ 3,027,929

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Sierra Plumas Joint Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

Page 5b

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Restricted General Fund MYP

Bargaining Unit: Sierra-Plumas Classified Employees Association (S-PCEA)

Object Code	2024-25	2025-26	2026-27
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ -	\$ -	\$ -
Federal Revenue 8100-8299	\$ 173,699	\$ 236,387	\$ 155,063
Other State Revenue 8300-8599	\$ 1,408,353	\$ 718,008	\$ 718,008
Other Local Revenue 8600-8799	\$ 28,000	\$ 57,010	\$ 57,010
TOTAL REVENUES	\$ 1,610,052	\$ 1,011,405	\$ 930,081
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 314,985	\$ 192,177	\$ 195,077
Classified Salaries 2000-2999	\$ 102,036	\$ 42,659	\$ 43,559
Employee Benefits 3000-3999	\$ 418,032	\$ 349,946	\$ 351,811
Books and Supplies 4000-4999	\$ 557,350	\$ 192,854	\$ 111,528
Services and Other Operating Expenditures 5000-5999	\$ 655,159	\$ 316,100	\$ 316,100
Capital Outlay 6000-6999	\$ 32,671	\$ 18,064	\$ 18,064
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ -	\$ -	\$ -
Transfers of Indirect Costs 7300-7399	\$ 99,270	\$ 28,623	\$ 28,623
Other Adjustments		\$ -	\$ -
TOTAL EXPENDITURES	\$ 2,179,503	\$ 1,140,423	\$ 1,064,762
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -
Contributions 8980-8999	\$ 18,662	\$ 129,018	\$ 134,682
OPERATING SURPLUS (DEFICIT)*	\$ (550,789)	\$ (0)	\$ 0
BEGINNING FUND BALANCE 9791	\$ 1,452,933	\$ 902,144	\$ 902,144
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 902,144	\$ 902,144	\$ 902,144
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ -	\$ -	\$ -
Restricted 9740	\$ 902,144	\$ 902,144	\$ 902,144
Committed 9750-9760			
Assigned 9780			
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ -	\$ -	\$ -

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Sierra Plumas Joint Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

Page 5c

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Combined General Fund MYP

Bargaining Unit: Sierra-Plumas Classified Employees Association (S-PCEA)

Object Code	2024-25	2025-26	2026-27
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ 6,657,293	\$ 6,840,256	\$ 7,022,064
Federal Revenue 8100-8299	\$ 273,699	\$ 336,387	\$ 255,063
Other State Revenue 8300-8599	\$ 1,497,651	\$ 807,306	\$ 807,306
Other Local Revenue 8600-8799	\$ 287,500	\$ 316,510	\$ 316,510
TOTAL REVENUES	\$ 8,716,143	\$ 8,300,459	\$ 8,400,943
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 2,913,901	\$ 2,745,358	\$ 2,778,896
Classified Salaries 2000-2999	\$ 1,045,290	\$ 934,853	\$ 958,058
Employee Benefits 3000-3999	\$ 1,968,026	\$ 1,897,157	\$ 1,922,230
Books and Supplies 4000-4999	\$ 829,803	\$ 465,307	\$ 383,981
Services and Other Operating Expenditures 5000-5999	\$ 2,380,715	\$ 2,041,656	\$ 2,041,656
Capital Outlay 6000-6999	\$ 78,347	\$ 63,740	\$ 63,740
Other Outgo (excuding Indirect Costs) 7100-7299 7400-7499	\$ 268,288	\$ 268,288	\$ 268,288
Transfers of Indirect Costs 7300-7399	\$ -	\$ (70,647)	\$ (70,647)
Other Adjustments		\$ -	\$ -
TOTAL EXPENDITURES	\$ 9,484,370	\$ 8,345,712	\$ 8,346,202
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ 63,555	\$ 63,555	\$ 63,555
Contributions 8980-8999	\$ -	\$ 110,356	\$ 116,020
OPERATING SURPLUS (DEFICIT)*	\$ (831,782)	\$ 1,548	\$ 107,205
BEGINNING FUND BALANCE 9791	\$ 5,708,422	\$ 4,876,640	\$ 4,878,188
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 4,876,640	\$ 4,878,188	\$ 4,985,393
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ 4,100	\$ 4,100	\$ 4,100
Restricted 9740	\$ 902,144	\$ 902,144	\$ 902,144
Committed 9750-9760	\$ -	\$ -	\$ -
Assigned 9780	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ 1,159,571	\$ 1,051,158	\$ 1,051,220
Unassigned/Unappropriated Amount 9790	\$ 2,810,825	\$ 2,920,786	\$ 3,027,929

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Sierra Plumas Joint Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

Page 6

I. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

1. State Reserve Standard

		2024-25	2025-26	2026-27
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 9,547,925	\$ 8,409,267	\$ 8,409,757
b.	Less: Special Education Pass-Through Funds		\$ -	\$ -
c.	Net Expenditures, Transfers Out, and Uses	\$ 9,547,925	\$ 8,409,267	\$ 8,409,757
d.	State Standard Minimum Reserve Percentage for this District Enter percentage	4.00%	4.00%	4.00%
e.	State Standard Minimum Reserve Amount for this District (For districts with less than 1,001 ADA, this is the greater of Line a, times Line b, or \$50,000)	\$ 381,917	\$ 336,371	\$ 336,390

2. Budgeted Unrestricted Reserve (After Impact of Proposed Agreement)

a.	General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9789)	\$ 1,159,571	\$ 1,051,158	\$ 1,051,220
b.	General Fund Budgeted Unrestricted Unassigned/Unappropriated Amount (9790)	\$ 2,810,825	\$ 2,920,786	\$ 3,027,929
c.	Special Reserve Fund (Fund 17) Budgeted Designated for Economic Uncertainties (9789)	\$ -	\$ -	\$ -
d.	Special Reserve Fund (Fund 17) Budgeted Unassigned/Unappropriated Amount (9790)	\$ -	\$ -	\$ -
e.	Total Available Reserves	\$ 3,970,396	\$ 3,971,944	\$ 4,079,149
f.	Reserve for Economic Uncertainties Percentage	41.58%	47.23%	48.50%

3. Do unrestricted reserves meet the state minimum reserve amount?

2024-25	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
2025-26	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
2026-27	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>

4. If no, how do you plan to restore your reserves?

Sierra Plumas Joint Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

Page 7

I. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES (CONTINUED)

- 5. Does the Total Compensation Increase/(Decrease) on Page 1, Section A, #5 agree with the Total Increase/(Decrease) for all funds as a result of the settlement(s)? Please explain any variance.**

Total Compensation Increase/(Decrease) on Page 1, Section A, #5	\$ 35,537
General Fund balance Increase/(Decrease), Page 4c, Column 2	\$ (189,740)
Adult Education Fund balance Increase/(Decrease), Page 4d, Column 2	\$ -
Child Development Fund balance Increase/(Decrease), Page 4e, Column 2	\$ -
Cafeteria Fund balance Increase/(Decrease), Page 4f, Column 2	\$ -
Other Fund balance Increase/(Decrease), Page 4g, Column 2	\$ -
Other Fund balance Increase/(Decrease), Page 4h, Column 2	\$ -
Total all fund balances Increase/(Decrease) as a result of the settlement(s)	\$ (189,740)

Variance \$ (154,203)

Variance Explanation:

Difference is the salary and benefit cost of the one-time off schedule payment funded out of fund balance

- 6. Will this agreement create or increase deficit financing in the current or subsequent years?**

"Deficit Financing" is defined to exist when a fund's expenditures and other financing uses exceed its revenues and other financing sources in a given year. If a deficit is shown below, provide an explanation and any deficit reduction plan, as necessary.

<u>General Fund Combined</u>	<u>Surplus/ (Deficit)</u>	<u>(Deficit) %</u>	<u>Deficit primarily due to:</u>
Current FY Surplus/(Deficit) before settlement(s)?	\$ (560,421)	(6.0%)	Salary Settlement
Current FY Surplus/(Deficit) after settlement(s)?	\$ (831,782)	(8.7%)	Salary Settlement
1st Subsequent FY Surplus/(Deficit) after settlement(s)?	\$ 1,548	0.0%	
2nd Subsequent FY Surplus/(Deficit) after settlement(s)?	\$ 107,205	1.3%	

Deficit Reduction Plan (as necessary):

- 7. Were "Other Adjustments" amount(s) entered in the multiyear projections (pages 5a and 5b) for 1st and 2nd Subsequent FY?**

"Other Adjustments" could indicate that a budget reduction plan was/is being developed to address deficit spending, and to rebuild reserves. Any amount shown below must have an explanation. If additional space is needed, attach a separate sheet, or use page 8a.

<u>MYP</u>	<u>Amount</u>	<u>"Other Adjustments" Explanation</u>
1st Subsequent FY Unrestricted, Page 5a	\$ -	
1st Subsequent FY Restricted, Page 5b	\$ -	
2nd Subsequent FY Unrestricted, Page 5a	\$ -	
2nd Subsequent FY Restricted, Page 5b	\$ -	

Sierra Plumas Joint Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

Page 8

J. CERTIFICATION NO. 1: CERTIFICATION OF THE DISTRICT'S ABILITY TO MEET THE COSTS OF THE COLLECTIVE BARGAINING AGREEMENT

This certification page must be signed by the district's Superintendent and Chief Business Official at the time of public disclosure and is intended to assist the district's Governing Board in determining whether the district can meet the costs incurred under the tentative Collective Bargaining Agreement in the current and subsequent years. The absence of a certification signature or if "I am unable to certify" is checked should serve as a "red flag" to the district's Governing Board.

In accordance with the requirements of Government Code Sections 3540.2 and 3547.5, the Superintendent and Chief Business Official of the Sierra Plumas Joint Unified School District, hereby certify that the District can meet the costs incurred under this Collective Bargaining Agreement during the term of the agreement from July 1, 2024 to June 30, 2026.

Board Actions

The board actions necessary to meet the cost of the agreement in each year of its term are as follows:

Current Year

Budget Adjustment Categories:

Revenues/Transfers In and Other Sources/Contributions
Expenditures/Transfers Out and Other Uses
Ending Balance(s) Increase/(Decrease)

**Budget Adjustment
Increase/(Decrease)**

\$	-
\$	271,361
\$	(271,361)

Subsequent Years

Budget Adjustment Categories:

Revenues/Transfers In and Other Sources/Contributions
Expenditures/Transfers Out and Other Uses
Ending Balance(s) Increase/(Decrease)

**Budget Adjustment
Increase/(Decrease)**

\$	-
\$	-
\$	-

Budget Revisions

If the district does not adopt and submit within 45 days all of the revisions to its budget needed in the current year to meet the costs of the agreement at the time of the approval of the proposed collective bargaining agreement, the county superintendent of schools is required to issue a qualified or negative certification for the district on its next interim report.

Assumptions

See attached page for a list of the assumptions upon which this certification is based.

Certifications

____ I hereby certify ____ I am unable to certify

District Superintendent
(Signature)

Date

____ I hereby certify ____ I am unable to certify

Chief Business Official
(Signature)

Date

Special Note: The Sacramento County Office of Education may request additional information, as necessary, to review the district's compliance with requirements.

Sierra Plumas Joint Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

Page 8a

Assumptions and Explanations (enter or attach documentation)

The assumptions upon which this certification is made are as follows:

This image shows a single sheet of bright yellow paper with horizontal black ruling lines. The lines are evenly spaced and run across the width of the page. There is no handwriting or other markings on the paper.

Concerns regarding affordability of agreement in subsequent years (if any):

[illegible]

Public Disclosure of Proposed Collective Bargaining Agreement

Page 9

K. CERTIFICATION NO. 2

The disclosure document must be signed by the district Superintendent at the time of public disclosure and by the President or Clerk of the Governing Board at the time of formal board action on the proposed agreement.

The information provided in this document summarizes the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement (as provided in the "Public Disclosure of Proposed Collective Bargaining Agreement") in accordance with the requirements of AB 1200 and Government Code Sections 3540.2(a) and 3547.5.

Sierra Plumas Joint Unified School District

District Name

District Superintendent
(Signature)

Date

Randy Jones

Contact Person

(530) 993-1660 ext 120

Phone

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on March 19, 2025, took action to approve the proposed agreement with the Sierra Plumas Teachers Association Bargaining Unit(s).

President (or Clerk), Governing Board
(Signature)

Date

SIERRA COUNTY SUPERINTENDENT OF SCHOOLS
SIERRA COUNTY BOARD OF EDUCATION

TENTATIVE AGREEMENT

SIERRA COUNTY CONFIDENTIAL EMPLOYEES

1. Article 19 - Wages

2024-2025 School Year

- a. Retroactive salary increase of 3.0% to all certificated schedules, effective July 1, 2024.
- b. An additional one-time, off schedule payment of \$4,000 to all bargaining unit members in active employment status as of March 6, 2025 (prorated per 8 hour FTE).

2025-2026 School Year

- c. Salary increase of 2.0% to all certificated salary schedules effective July 1, 2025.
 - i. The parties agree that if the fully funded LCFF COLA for the 2025-2026 school year is 2.43% or lower (including all additional augmentation money or other base, supplemental, and or concentration grant adjustments), salary negotiations shall be closed for 2025-2026, but if it is 2.44% or higher, SPTA and the District mutually agree to reopen salary negotiations for the 2025-2026 school year.
 - ii. If the fully funded LCFF COLA for the 2025-2026 school year is 2.44% or higher (including all additional augmentation money or other base, supplemental, and or concentration grant adjustments), the parties also agree to begin work on restructuring the salary schedule in the 2025-2026 school year. If the fully funded LCFF COLA for the 2025-2026 school year is 2.43% or lower (including all additional augmentation money or other base, supplemental, and or concentration grant adjustments), the parties agree to begin work on the restructured salary schedule in the 2026-2027 school year.

2. Article 12 - Health Benefits

- a. Status-quo for 2024-25 and 2025-26.

The employers propose that in mutual agreement with Sierra County Superintendent, Sierra County Board of Education and Sierra County Confidential Employees Association that that this proposal fully and finally resolves all bargaining on Salary and Benefits negotiations for 2024-2025 and 2025-2026, except as stipulated in c., i. and ii.

Accepted and Ratified for S-PCEA Employees

 3/13/25
Adrienne Garza, Confidential Representative Date

Accepted and Ratified for the Employer

 3/13/25
James Berardi Date
Superintendent, Sierra County Office of Education

PUBLIC DISCLOSURE OF PROPOSED COLLECTIVE BARGAINING AGREEMENT
in accordance with AB 1200 (Chapter 1213/Statutes 1991), AB 2756 (Chapter 52/Statutes 2004), GC 3547.5

Name of School District:	Sierra County Office of Education
Name of Bargaining Unit:	Sierra County Office of Education Confidential Employees
Certificated, Classified, Other:	Other - Confidential

The proposed agreement covers the period beginning:	July 1, 2024 (date)	and ending:	June 30, 2026 (date)
The Governing Board will act upon this agreement on:	March 19, 2025 (date)		

Note: This form, along with a copy of the proposed agreement, must be submitted to the County Office at least ten (10) working days prior to the date the Governing Board will take action.

A. Proposed Change in Compensation

Bargaining Unit Compensation All Funds - Combined		Fiscal Impact of Proposed Agreement (Complete Years 2 and 3 multiyear and overlapping agreements and Step & Column increases)			
		Annual Cost Prior to Proposed Settlement	Year 1 Increase/(Decrease)	Year 2 Increase/(Decrease)	Year 3 Increase/(Decrease)
			2024-25	2025-26	2026-27
1. Salary Schedule Including Step and Column		\$ 331,243	\$ 9,937	\$ 6,824	\$ -
			3.00%	2.00%	0.00%
2. Other Compensation Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.					
Description of Other Compensation					
3. Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.		\$ 139,101	\$ 4,173	\$ 2,865	\$ -
			3.00%	2.00%	0.00%
4. Health/Welfare Plans					
5. Total Bargaining Unit Compensation Add Items 1 through 4 to equal 5		\$ 470,344	\$ 14,110	\$ 9,689	\$ -
			3.00%	2.00%	0.00%
6. Total Number of Bargaining Unit Employees (Use FTEs if appropriate)		3.00			
7. Total Compensation Average Cost per Bargaining Unit Employee		\$ 156,781	\$ 4,703	\$ 3,230	\$ -
			3.00%	2.00%	0.00%

Sierra County Office of Education
Public Disclosure of Proposed Collective Bargaining Agreement

Page 2

A. Proposed Change in Compensation (Continued)

8. What was the negotiated percentage change? For example, if the change in "Year 1" was for less than a full year, what is the annualized percentage of that change for "Year 1"?

3% for 2024-25 and 2% for 2025-26 ongoing and 2024-25 \$4,000 per prorated FTE one-time off schedule

9. Were any additional steps, columns, or ranges added to the salary schedules? (If yes, please explain.)

No

10. Please include comments and explanations as necessary. (If more room is necessary, please attach an additional sheet.)

N/A

11. Does this bargaining unit have a negotiated cap for Health and Welfare benefits?

Yes ☐ No ☐

If yes, please describe the cap amount.

B. Proposed negotiated changes in noncompensation items (i.e., class size adjustments, staff development days, teacher prep time, classified staffing ratios, etc.)

N/A

C. What are the specific impacts (positive or negative) on instructional and support programs to accommodate the settlement? Include the impact of changes such as staff reductions or increases, program reductions or increases, elimination or expansion of other services or programs (i.e., counselors, librarians, custodial staff, etc.)

D. What contingency language is included in the proposed agreement (e.g., reopeners, etc.)?

If the State funded COLA for 2025-26 is 2.44% or greater, salary has a reopener

E. Identify other major provisions that do not directly affect the district's costs, such as binding arbitrations, grievance procedures, etc.

None

F. Source of Funding for Proposed Agreement:

1. Current Year

Unrestricted Fund Balance for the one-time off schedule payment and decreasing Services and Other Operating for on schedule payments

2. If this is a single year agreement, how will the ongoing cost of the proposed agreement be funded in subsequent years?

N/A

3. If this is a multiyear agreement, what is the source of funding, including assumptions used, to fund these obligations in subsequent years? (Remember to include compounding effects in meeting obligations.)

COLA and expenditure reductions in Services and Other Operating, if necessary

Sierra County Office of Education
Public Disclosure of Proposed Collective Bargaining Agreement

Page 4a

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Unrestricted General Fund

Bargaining Unit: Sierra County Office of Education Confidential Employees

		Column 1	Column 2	Column 3	Column 4
		Latest Board- Approved Budget Before Settlement (As of 24.25 First Interim)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
Object Code					
REVENUES					
LCFF Revenue	8010-8099	\$ 1,680,086		\$ -	\$ 1,680,086
Federal Revenue	8100-8299	\$ -		\$ -	\$ -
Other State Revenue	8300-8599	\$ 4,961		\$ -	\$ 4,961
Other Local Revenue	8600-8799	\$ 420,000		\$ -	\$ 420,000
TOTAL REVENUES		\$ 2,105,047		\$ -	\$ 2,105,047
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 331,154		\$ 65,888	\$ 397,042
Classified Salaries	2000-2999	\$ 498,612	\$ 21,937	\$ 49,433	\$ 569,982
Employee Benefits	3000-3999	\$ 435,454	\$ 5,503	\$ 21,455	\$ 462,412
Books and Supplies	4000-4999	\$ 24,616		\$ -	\$ 24,616
Services and Other Operating Expenditures	5000-5999	\$ 463,324		\$ (33,746)	\$ 429,578
Capital Outlay	6000-6999	\$ 35,000		\$ -	\$ 35,000
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ -		\$ -	\$ -
Transfers of Indirect Costs	7300-7399	\$ (154,531)		\$ -	\$ (154,531)
TOTAL EXPENDITURES		\$ 1,633,629	\$ 27,440	\$ 103,030	\$ 1,764,099
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	\$ 46,000	\$ -	\$ -	\$ 46,000
Transfers Out and Other Uses	7600-7699		\$ -	\$ -	\$ -
Contributions	8980-8999	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*		\$ 517,418	\$ (27,440)	\$ (103,030)	\$ 386,948
BEGINNING FUND BALANCE					
	9791	\$ 5,000,457			\$ 5,000,457
Audit Adjustments/Other Restatements	9793/9795				\$ -
ENDING FUND BALANCE		\$ 5,517,875	\$ (27,440)	\$ (103,030)	\$ 5,387,405
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ 600	\$ -	\$ -	\$ 600
Restricted	9740				
Committed	9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned	9780		\$ -	\$ -	\$ -
Reserve for Economic Uncertainties	9789	\$ 494,474	\$ -	\$ -	\$ 494,474
Unassigned/Unappropriated Amount	9790	\$ 5,022,801	\$ (27,440)	\$ (103,030)	\$ 4,892,331

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts in Columns 1 and 4 must be positive

Sierra County Office of Education
Public Disclosure of Proposed Collective Bargaining Agreement

Page 4b

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Restricted General Fund

Bargaining Unit: Sierra County Office of Education Confidential Employees

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 24.25 First Interim)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
REVENUES				
LCFF Revenue 8010-8099	\$ -		\$ -	\$ -
Federal Revenue 8100-8299	\$ 167,731		\$ -	\$ 167,731
Other State Revenue 8300-8599	\$ 948,903		\$ -	\$ 948,903
Other Local Revenue 8600-8799	\$ 549,917		\$ -	\$ 549,917
TOTAL REVENUES	\$ 1,666,551		\$ -	\$ 1,666,551
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 342,674	\$ -	\$ 14,120	\$ 356,794
Classified Salaries 2000-2999	\$ 237,243	\$ -	\$ 6,566	\$ 243,809
Employee Benefits 3000-3999	\$ 343,146	\$ -	\$ 5,400	\$ 348,546
Books and Supplies 4000-4999	\$ 164,574			\$ 164,574
Services and Other Operating Expenditures 5000-5999	\$ 779,381		\$ (26,086)	\$ 753,295
Capital Outlay 6000-6999	\$ 25,000			\$ 25,000
Other Outgo (excluding Indirect Costs) 7100-7299	\$ -			\$ -
7400-7499				
Transfers of Indirect Costs 7300-7399	\$ 137,122			\$ 137,122
TOTAL EXPENDITURES	\$ 2,029,140	\$ -	\$ -	\$ 2,029,140
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
Contributions 8980-8999	\$ -		\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (362,589)	\$ -	\$ -	\$ (362,589)
BEGINNING FUND BALANCE 9791	\$ 990,885			\$ 990,885
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 628,296	\$ -	\$ -	\$ 628,296
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ 628,296	\$ -	\$ -	\$ 628,296
Committed 9750-9760				
Assigned Amounts 9780				
Reserve for Economic Uncertainties 9789		\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ -	\$ -	\$ -	\$ -

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts in Columns 1 and 4 must be positive

Sierra County Office of Education
Public Disclosure of Proposed Collective Bargaining Agreement

Page 4c

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Combined General Fund

Bargaining Unit: Sierra County Office of Education Confidential Employees

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 24.25 First Interim)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
REVENUES				
LCFF Revenue 8010-8099	\$ 1,680,086		\$ -	\$ 1,680,086
Federal Revenue 8100-8299	\$ 167,731		\$ -	\$ 167,731
Other State Revenue 8300-8599	\$ 953,864		\$ -	\$ 953,864
Other Local Revenue 8600-8799	\$ 969,917		\$ -	\$ 969,917
TOTAL REVENUES	\$ 3,771,598		\$ -	\$ 3,771,598
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 673,828	\$ -	\$ 80,008	\$ 753,836
Classified Salaries 2000-2999	\$ 735,855	\$ 21,937	\$ 55,999	\$ 813,791
Employee Benefits 3000-3999	\$ 778,600	\$ 5,503	\$ 26,855	\$ 810,958
Books and Supplies 4000-4999	\$ 189,190		\$ -	\$ 189,190
Services and Other Operating Expenditures 5000-5999	\$ 1,242,705		\$ (59,832)	\$ 1,182,873
Capital Outlay 6000-6999	\$ 60,000		\$ -	\$ 60,000
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ -		\$ -	\$ -
Transfers of Indirect Costs 7300-7399	\$ (17,409)		\$ -	\$ (17,409)
TOTAL EXPENDITURES	\$ 3,662,769	\$ 27,440	\$ 103,030	\$ 3,793,239
OTHER FINANCING SOURCES/USES				
Transfer In and Other Sources 8900-8979	\$ 46,000	\$ -	\$ -	\$ 46,000
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
Contributions 8980-8999	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ 154,829	\$ (27,440)	\$ (103,030)	\$ 24,359
BEGINNING FUND BALANCE				
9791	\$ 5,991,342			\$ 5,991,342
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 6,146,171	\$ (27,440)	\$ (103,030)	\$ 6,015,701
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ 600	\$ -	\$ -	\$ 600
Restricted 9740	\$ 628,296	\$ -	\$ -	\$ 628,296
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ 494,474	\$ -	\$ -	\$ 494,474
Unassigned/Unappropriated Amount 9790	\$ 5,022,801	\$ (27,440)	\$ (103,030)	\$ 4,892,331

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts in Columns 1 and 4 must be positive

Sierra County Office of Education
Public Disclosure of Proposed Collective Bargaining Agreement

Page 4i

Explanations for Column 3 "Other Revisions" entered on Pages 4a through 4h:

Page 4a: Unrestricted General Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ 103,030	Costs associated with other BU Tentative Agreements
Other Financing Sources/Uses	\$ -	

Page 4b: Restricted General Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Page 4d: Fund 11 - Adult Education Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Page 4e: Fund 12 - Child Development Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Page 4f: Fund 13/61 - Cafeteria Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Page 4g: Other	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Page 4h: Other	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Additional Comments:

Sierra County Office of Education
Public Disclosure of Proposed Collective Bargaining Agreement

Page 5a

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Unrestricted General Fund MYP

Bargaining Unit: Sierra County Office of Education Confidential Employees

Object Code	2024-25	2025-26	2026-27
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ 1,680,086	\$ 1,720,521	\$ 1,764,273
Federal Revenue 8100-8299	\$ -		
Other State Revenue 8300-8599	\$ 4,961	\$ 4,961	\$ 4,961
Other Local Revenue 8600-8799	\$ 420,000	\$ 420,000	\$ 420,000
TOTAL REVENUES	\$ 2,105,047	\$ 2,145,482	\$ 2,189,234
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 397,042	\$ 391,377	\$ 403,835
Classified Salaries 2000-2999	\$ 569,982	\$ 476,601	\$ 475,599
Employee Benefits 3000-3999	\$ 462,412	\$ 479,819	\$ 498,373
Books and Supplies 4000-4999	\$ 24,616	\$ 13,064	\$ 13,064
Services and Other Operating Expenditures 5000-5999	\$ 429,578	\$ 405,789	\$ 405,789
Capital Outlay 6000-6999	\$ 35,000	\$ 35,000	\$ 35,000
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ -	\$ -	\$ -
Transfers of Indirect Costs 7300-7399	\$ (154,531)	\$ (154,531)	\$ (154,531)
Other Adjustments			
TOTAL EXPENDITURES	\$ 1,764,099	\$ 1,647,119	\$ 1,677,129
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ 46,000	\$ 46,000	\$ 46,000
Transfers Out and Other Uses 7600-7699	\$ -		
Contributions 8980-8999	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ 386,948	\$ 544,363	\$ 558,105
BEGINNING FUND BALANCE 9791	\$ 5,000,457	\$ 5,387,405	\$ 5,931,768
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 5,387,405	\$ 5,931,768	\$ 6,489,873
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ 600	\$ 600	\$ 600
Restricted 9740			
Committed 9750-9760	\$ -	\$ -	\$ -
Assigned 9780	\$ -		
Reserve for Economic Uncertainties 9789	\$ 494,474	\$ 459,017	\$ 458,440
Unassigned/Unappropriated Amount 9790	\$ 4,892,331	\$ 5,472,151	\$ 6,030,833

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Sierra County Office of Education
Public Disclosure of Proposed Collective Bargaining Agreement

Page 5b

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Restricted General Fund MYP

Bargaining Unit: Sierra County Office of Education Confidential Employees

Object Code	2024-25	2025-26	2026-27
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ -		
Federal Revenue 8100-8299	\$ 167,731	\$ 167,731	\$ 167,731
Other State Revenue 8300-8599	\$ 948,903	\$ 948,903	\$ 948,903
Other Local Revenue 8600-8799	\$ 549,917	\$ 324,917	\$ 324,917
TOTAL REVENUES	\$ 1,666,551	\$ 1,441,551	\$ 1,441,551
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 356,794	\$ 372,719	\$ 379,056
Classified Salaries 2000-2999	\$ 243,809	\$ 255,271	\$ 262,418
Employee Benefits 3000-3999	\$ 348,546	\$ 364,090	\$ 376,323
Books and Supplies 4000-4999	\$ 164,574	\$ 164,574	\$ 164,574
Services and Other Operating Expenditures 5000-5999	\$ 753,295	\$ 434,231	\$ 374,231
Capital Outlay 6000-6999	\$ 25,000	\$ 25,000	\$ 25,000
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ -	\$ -	\$ -
Transfers of Indirect Costs 7300-7399	\$ 137,122	\$ 137,122	\$ 137,122
Other Adjustments		\$ -	
TOTAL EXPENDITURES	\$ 2,029,140	\$ 1,753,007	\$ 1,718,724
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ -		\$ -
Transfers Out and Other Uses 7600-7699	\$ -		\$ -
Contributions 8980-8999	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (362,589)	\$ (311,456)	\$ (277,173)
BEGINNING FUND BALANCE 9791	\$ 990,885	\$ 628,296	\$ 316,840
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 628,296	\$ 316,840	\$ 39,667
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ -	\$ -	\$ -
Restricted 9740	\$ 628,296	\$ 316,840	\$ 39,667
Committed 9750-9760			
Assigned 9780			
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ -	\$ -	\$ -

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Sierra County Office of Education
Public Disclosure of Proposed Collective Bargaining Agreement

Page 5c

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Combined General Fund MYP

Bargaining Unit: Sierra County Office of Education Confidential Employees

Object Code	2024-25	2025-26	2026-27
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ 1,680,086	\$ 1,720,521	\$ 1,764,273
Federal Revenue 8100-8299	\$ 167,731	\$ 167,731	\$ 167,731
Other State Revenue 8300-8599	\$ 953,864	\$ 953,864	\$ 953,864
Other Local Revenue 8600-8799	\$ 969,917	\$ 744,917	\$ 744,917
TOTAL REVENUES	\$ 3,771,598	\$ 3,587,033	\$ 3,630,785
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 753,836	\$ 764,096	\$ 782,891
Classified Salaries 2000-2999	\$ 813,791	\$ 731,872	\$ 738,017
Employee Benefits 3000-3999	\$ 810,958	\$ 843,909	\$ 874,696
Books and Supplies 4000-4999	\$ 189,190	\$ 177,638	\$ 177,638
Services and Other Operating Expenditures 5000-5999	\$ 1,182,873	\$ 840,020	\$ 780,020
Capital Outlay 6000-6999	\$ 60,000	\$ 60,000	\$ 60,000
Other Outgo (excuding Indirect Costs) 7100-7299 7400-7499	\$ -	\$ -	\$ -
Transfers of Indirect Costs 7300-7399	\$ (17,409)	\$ (17,409)	\$ (17,409)
Other Adjustments		\$ -	\$ -
TOTAL EXPENDITURES	\$ 3,793,239	\$ 3,400,126	\$ 3,395,853
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ 46,000	\$ 46,000	\$ 46,000
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -
Contributions 8980-8999	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ 24,359	\$ 232,907	\$ 280,932
BEGINNING FUND BALANCE 9791	\$ 5,991,342	\$ 6,015,701	\$ 6,248,608
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 6,015,701	\$ 6,248,608	\$ 6,529,540
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ 600	\$ 600	\$ 600
Restricted 9740	\$ 628,296	\$ 316,840	\$ 39,667
Committed 9750-9760	\$ -	\$ -	\$ -
Assigned 9780	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ 494,474	\$ 459,017	\$ 458,440
Unassigned/Unappropriated Amount 9790	\$ 4,892,331	\$ 5,472,151	\$ 6,030,833

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Sierra County Office of Education
Public Disclosure of Proposed Collective Bargaining Agreement

Page 6

I. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

1. State Reserve Standard

		2024-25	2025-26	2026-27
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 3,793,239	\$ 3,400,126	\$ 3,395,853
b.	Less: Special Education Pass-Through Funds		\$ -	\$ -
c.	Net Expenditures, Transfers Out, and Uses	\$ 3,793,239	\$ 3,400,126	\$ 3,395,853
d.	State Standard Minimum Reserve Percentage for this District Enter percentage	5.00%	5.00%	5.00%
e.	State Standard Minimum Reserve Amount for this District (For districts with less than 1,001 ADA, this is the greater of Line a, times Line b, or \$50,000)	\$ 189,662	\$ 170,006	\$ 169,793

2. Budgeted Unrestricted Reserve (After Impact of Proposed Agreement)

a.	General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9789)	\$ 494,474	\$ 459,017	\$ 458,440
b.	General Fund Budgeted Unrestricted Unassigned/Unappropriated Amount (9790)	\$ 4,892,331	\$ 5,472,151	\$ 6,030,833
c.	Special Reserve Fund (Fund 17) Budgeted Designated for Economic Uncertainties (9789)	\$ -	\$ -	\$ -
d.	Special Reserve Fund (Fund 17) Budgeted Unassigned/Unappropriated Amount (9790)	\$ -	\$ -	\$ -
e.	Total Available Reserves	\$ 5,386,805	\$ 5,931,168	\$ 6,489,273
f.	Reserve for Economic Uncertainties Percentage	142.01%	174.44%	191.09%

3. Do unrestricted reserves meet the state minimum reserve amount?

2024-25	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
2025-26	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
2026-27	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>

4. If no, how do you plan to restore your reserves?

Sierra County Office of Education
Public Disclosure of Proposed Collective Bargaining Agreement

Page 7

I. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES (CONTINUED)

- 5. Does the Total Compensation Increase/(Decrease) on Page 1, Section A, #5 agree with the Total Increase/(Decrease) for all funds as a result of the settlement(s)? Please explain any variance.**

Total Compensation Increase/(Decrease) on Page 1, Section A, #5	\$ 14,110
General Fund balance Increase/(Decrease), Page 4c, Column 2	\$ (27,440)
Adult Education Fund balance Increase/(Decrease), Page 4d, Column 2	\$ -
Child Development Fund balance Increase/(Decrease), Page 4e, Column 2	\$ -
Cafeteria Fund balance Increase/(Decrease), Page 4f, Column 2	\$ -
Other Fund balance Increase/(Decrease), Page 4g, Column 2	\$ -
Other Fund balance Increase/(Decrease), Page 4h, Column 2	\$ -
Total all fund balances Increase/(Decrease) as a result of the settlement(s)	\$ (27,440)

Variance \$ (13,330)

Variance Explanation:

Difference is the salary and benefit cost of the one-time off schedule payment.

- 6. Will this agreement create or increase deficit financing in the current or subsequent years?**

"Deficit Financing" is defined to exist when a fund's expenditures and other financing uses exceed its revenues and other financing sources in a given year. If a deficit is shown below, provide an explanation and any deficit reduction plan, as necessary.

<u>General Fund Combined</u>	<u>Surplus/ (Deficit)</u>	<u>(Deficit) %</u>	<u>Deficit primarily due to:</u>
Current FY Surplus/(Deficit) before settlement(s)?	\$ 154,829	4.2%	
Current FY Surplus/(Deficit) after settlement(s)?	\$ 24,359	0.6%	
1st Subsequent FY Surplus/(Deficit) after settlement(s)?	\$ 232,907	6.8%	
2nd Subsequent FY Surplus/(Deficit) after settlement(s)?	\$ 280,932	8.3%	

Deficit Reduction Plan (as necessary):

- 7. Were "Other Adjustments" amount(s) entered in the multiyear projections (pages 5a and 5b) for 1st and 2nd Subsequent FY?**

"Other Adjustments" could indicate that a budget reduction plan was/is being developed to address deficit spending, and to rebuild reserves. Any amount shown below must have an explanation. If additional space is needed, attach a separate sheet, or use page 8a.

<u>MYP</u>	<u>Amount</u>	<u>"Other Adjustments" Explanation</u>
1st Subsequent FY Unrestricted, Page 5a	\$ -	
1st Subsequent FY Restricted, Page 5b	\$ -	
2nd Subsequent FY Unrestricted, Page 5a	\$ -	
2nd Subsequent FY Restricted, Page 5b	\$ -	

Sierra County Office of Education
Public Disclosure of Proposed Collective Bargaining Agreement

Page 8

J. CERTIFICATION NO. 1: CERTIFICATION OF THE DISTRICT'S ABILITY TO MEET THE COSTS OF THE COLLECTIVE BARGAINING AGREEMENT

This certification page must be signed by the district's Superintendent and Chief Business Official at the time of public disclosure and is intended to assist the district's Governing Board in determining whether the district can meet the costs incurred under the tentative Collective Bargaining Agreement in the current and subsequent years. The absence of a certification signature or if "I am unable to certify" is checked should serve as a "red flag" to the district's Governing Board.

In accordance with the requirements of Government Code Sections 3540.2 and 3547.5, the Superintendent and Chief Business Official of the Sierra County Office of Education, hereby certify that the District can meet the costs incurred under this Collective Bargaining Agreement during the term of the agreement from July 1, 2024 to June 30, 2026.

Board Actions

The board actions necessary to meet the cost of the agreement in each year of its term are as follows:

Current Year

Budget Adjustment Categories:

Revenues/Transfers In and Other Sources/Contributions
Expenditures/Transfers Out and Other Uses
Ending Balance(s) Increase/(Decrease)

**Budget Adjustment
Increase/(Decrease)**

\$	-
\$	130,470
\$	(130,470)

Subsequent Years

Budget Adjustment Categories:

Revenues/Transfers In and Other Sources/Contributions
Expenditures/Transfers Out and Other Uses
Ending Balance(s) Increase/(Decrease)

**Budget Adjustment
Increase/(Decrease)**

\$	-
\$	-
\$	-

Budget Revisions

If the district does not adopt and submit within 45 days all of the revisions to its budget needed in the current year to meet the costs of the agreement at the time of the approval of the proposed collective bargaining agreement, the county superintendent of schools is required to issue a qualified or negative certification for the district on its next interim report.

Assumptions

See attached page for a list of the assumptions upon which this certification is based.

Certifications

____ I hereby certify ____ I am unable to certify

District Superintendent
(Signature)

Date

____ I hereby certify ____ I am unable to certify

Chief Business Official
(Signature)

Date

Sierra County Office of Education
Public Disclosure of Proposed Collective Bargaining Agreement

Page 8a

Assumptions and Explanations (enter or attach documentation)

The assumptions upon which this certification is made are as follows:

This image shows a single sheet of bright yellow paper with horizontal black ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

Concerns regarding affordability of agreement in subsequent years (if any):

This image shows a single sheet of bright yellow paper with horizontal black ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

Public Disclosure of Proposed Collective Bargaining Agreement

Page 9

K. CERTIFICATION NO. 2

The disclosure document must be signed by the district Superintendent at the time of public disclosure and by the President or Clerk of the Governing Board at the time of formal board action on the proposed agreement.

The information provided in this document summarizes the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement (as provided in the "Public Disclosure of Proposed Collective Bargaining Agreement") in accordance with the requirements of AB 1200 and Government Code Sections 3540.2(a) and 3547.5.

Sierra County Office of Education

District Name

District Superintendent
(Signature)

Date

Randy Jones

Contact Person

(530) 993-1660 ext. 120

Phone

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on March 19, 2025, took action to approve the proposed agreement with the Sierra Plumas Teachers Association

President (or Clerk), Governing Board
(Signature)

Date



**Sierra-Plumas Joint Unified School District
Sierra County Office of Education
Board Governance Norms**

Meeting Guidelines:

We agree to:

- Focus on the best interests of students, staff, families, and the community- always what's best for our kids!
- Listen with an open mind and without any preconceived notions.
- Not take disagreements personally.
- Show respect (never dismiss/devalue others).
- Commit to effective deliberation, ensuring that each member listens openly while others share their perspectives.
- Value the opinions and perspectives of others.
- Make a commitment to open communication, honesty, and no surprises.
- Commit the time necessary to govern effectively.
- Be collaborative and communicate openly without fear of ridicule. This is the way we operate!
- Maintain confidentiality. This builds trust.
- Look upon history as lessons learned; focus on the present and the future.

Operating in a Governance Culture of Trust and Respect

A strong Board-Superintendent partnership gives direction, stability and confidence to the staff and community. Where this exists, morale is high, people work effectively and efficiently, and most importantly, good things happen for students. A strong relationship is based on having a common vision, developing trust, demonstrating sensitivity and caring, and being motivated to develop the skills and knowledge necessary to work successfully together.

Our Norms:

- We operate within our respective roles and responsibilities in order to facilitate the efficient and effective running of the school district.
- We recognize that each board member brings unique experiences, values and beliefs to the table, and that we must work with each other and the superintendent to ensure that a high quality education is provided to all students.
- We begin every conversation by assuming positive intent when listening to others.

- We view the District and County Superintendents as key players on the governance team, understand their role and responsibilities, respect their expertise and seek their professional advice on all board business.
- We maintain open and honest two-way communication with each other in order to develop a strong board / superintendent relationship.
- We understand the purpose of individual meetings with the Superintendent/s is to share information and build relationships and understanding...not to build mistrust or undermine other board members.
- We provide direction so that staff presents sufficient, appropriate, specific information that supports the boards' ability to make rational, thoughtful, responsible decisions on behalf of students, families, and the community.
- We take collective responsibility for the success of our governance team and are willing to respectfully discuss personal concerns or issues with other individuals on the team if necessary.
- We work to understand other team members' concerns, perspectives and interests.
- We give one another the benefit of the doubt before arriving at a negative conclusion.
- We support each other, and demonstrate mutual respect and understanding for our respective responsibilities and time constraints, recognizing that the superintendent is doing his/her best to treat every board member equally.
- We encourage board members to build relationships outside of formal meetings (such as sharing coffee or lunch), provided they refrain from discussing official board business if more than 2 members are present, in compliance with the Brown Act.
- We focus our time and energy on important issues, not pettiness or politics.

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
2025 – 2026 Proposed School Calendar

Month	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Special Days	Teacher Days	School Days
AUG	17	18	19	20*	21	22	23	19-20 Staff Development 20 First Day of School	10	
	24	25	26	27*	28	29	30			
SEP	31	1	2	3*	4	5	6	1 Labor Day Holiday	21	17
	7	8	9	10*	11	12	13	12 End of 1 st Month		
	14	15	16	17*	18	19	20			
	21	22	23	24*	25	26	27			
	28	29	30							
OCT				1*	2	3	4		23	20
	5	6	7	8*	9	10	11	10 End of 2 nd Month		
	12	13	14	15*	16	17	18			
	19	20	21	22*	23	24	25	24 End of 1 st Quarter		
	26	27	28	29*	30	31	1			
NOV	2	3	4	5*	6	7	8	7 End of 3 rd Month	14	20
	9	10	11	12	13	14	15	11 Veteran's Day Holiday 12-14 Min. Days – End of 1 st Trimester		
	16	17	18	19*	20	21	22			
	23	24	25	26	27	28	29	24-28 Thanksgiving Holiday		
DEC	30	1	2	3*	4	5	6	5 End of 4 th Month	15	14
	7	8	9	10*	11	12	13			
	14	15	16	17*	18	19	20	19 Min. Day		
	21	22	23	24	25	26	27	22-3 Winter Break		
	28	29	30	31						
JAN					1	2	3		19	20
	4	5	6	7*	8	9	10			
	11	12	13	14*	15	16	17	16 End of 5 th Month/1 st Semester		
	18	19	20	21*	22	23	24	19 MLK Holiday		
	25	26	27	28*	29	30	31			
FEB	1	2	3	4*	5	6	7		15	19
	8	9	10	11*	12	13	14	13 End of 6 th Month		
	15	16	17	18	19	20	21	16-20 President's Day/Lincoln's B-Day Holidays, Feb Break		
	22	23	24	25*	26	27	28			
MAR	1	2	3	4*	5	6	7	6 End of 2 nd Trimester	20	14
	8	9	10	11*	12	13	14	9 Makeup Day #3 13 End of 7 th Month		
	15	16	17	18*	19	20	21			
	22	23	24	25*	26	27	28	23 Makeup Day #2 27 End of 3 rd Quarter		
	29	30	31							
APR				1*	2	3	4	3 Makeup Day #4 3 End of 8 th Month	16	13
	5	6	7	8	9	10	11	6-10 Spring Break		
	12	13	14	15*	16	17	18			
	19	20	21	22*	23	24	25			
	26	27	28	29*	30					
MAY						1	2		19	20
	3	4	5	6*	7	8	9	8 End of 9 th Month		
	10	11	12	13*	14	15	16	11 Makeup Day #1		
	17	18	19	20*	21	22	23			
	24	25	26	27*	28	29	30	25 Memorial Day Holiday		
JUN	31	1	2	3*	4	5	6	5 End of 10 th Month	10	18
	7	8	9	10*	11	12	13	11 Min. Day 12 Last Day of School (Min. Day)		
	Total Required Days								182	180

*Wednesdays – Early Release (LES @ 1:30 pm, LHS @ 1:35 pm)

Ethnic Studies - Sierra-Plumas Joint Unified School District

Pilot Course - 2025-2026

Basic Course Information

Institution: Loyalton High School and Downieville Jr/Sr High School

Honors Type: (None)

Length of Course: Half Year

Subject Area: College-Preparatory Elective

Discipline: Interdisciplinary ELA/History Social Studies

Grade Levels: 9th, 10th, 11th, 12th

Integrated course?: No

Course Learning Environment: Classroom Based

Transcript Code(s): Ethnic Studies

Public Notes: (None)

Overview

The Ethnic Studies course aims to increase students' cultural and social understanding about their personal connections to local/regional, state, and global histories as they pertain to ethnicity, different ethnic groups, and society. This course focuses on the experiences of American Indians, Chicanas/os and Latinas/os, African Americans, and Asian Americans. The major purpose of this course is to educate students to be conscious about past and present day stories of the ethnic groups centered in this course and make connections between personal and collective shared experiences. The course spans from past to present, including local histories and social reform, allowing students to identify social patterns and universal qualities present in all ethnic/cultural aspects of society, including their own.

This one-semester course will focus on the experiences of American Indians, Chicanas/os and Latinas/os, African Americans, and Asian Americans. This course will also include an identity unit in which students will consider concepts related to their own personal, group, and/or national identity and see connections between themselves and others.

Course Content

Unit 1: Personal Identity & Creating a Positive Classroom Culture

In this two-week unit, students will explore the meaning of words such as race and ethnicity as they pertain to individuals and communities. Students will engage in group and paired activities that will explore their own identity and build a positive classroom culture, enhance positive communication even when disagreeing that allows for healthy dialogue. The overall objective of the Identity Unit is for students to explore themselves and how they fit into society and learn and grow from others' experiences.

Students will explore and reflect on their own complex and interrelated identities as well as some of the diverse identities of their local and global community. Students will consider how identity is shaped by ancestral and community ties and experiences.

Instructional Resources

1. The CA Model Curriculum: Creating Safe Spaces & Community Building Activities to use to create community: pp 412
 - a. [Rose & Thorn Activity](#) from Edutopia
 - b. [Fishbowl Activity](#)
2. [3 Steps to Creating Civil Discourse in the Classroom](#)
3. Edutopia: Cultivating curiosity in the classroom: Students generating questions using the [Question Formulation Technique \(QFT\) resources](#)
4. The Danger of a Single Story by Chimamanda Ngozi Adichie. [TED Talk Lesson](#)
5. Identity Star [Worksheet](#)
6. Migration Stories & Oral History: Adapted from Library of Congress and Ethnic Studies Model Curriculum: [Oral History Lesson Plan](#)

Sample Assignments and Tasks

1. Who am I/Where am I From Poems from CA Model Curriculum or [Writing Mindset](#)
2. Understanding Identity and How it is Formed Lesson from Teaching History and Ourselves: [Lesson](#)
 - a. Students create a social identity wheel based on group membership, being aware of different aspects of their individual identity. Personal Identity: [Worksheet](#) and [Social Identity Wheel Worksheet](#)
3. Using interviews, students gather key narrative details surrounding their own family's immigrant story, local populations and their immigrant experiences and how they came to live in the Sierra Valley. Students will develop a presentation, short documentary film, or written report or narrative highlighting the stories.

Unit 2: Native American Studies

In this three-week unit, students will study and explore the experience of local and regional/national indigenous populations both historically and in terms of contemporary issues. Focusing first on local Sierra County indigenous historical figures, students will develop a local understanding of Native American histories. They will gain a deeper knowledge of how their local indigenous groups exist today and celebrate and connect with their lands, their peoples, their cultural practices, and their collective futures. Once grounded in local indigenous case studies, students will broaden their understanding of regional, state, and national Native American histories, cultures, and experiences.

Instructional Resources

1. Sierra County Historical Society and The Sierra Valley Preserve
2. California Indian Education for All Website:
<https://www.caindianeducationforall.com/>
3. <https://www.unr.edu/wolf-pack-way>
4. <https://stewartindianschool.com/>: Carson Indian Boarding School
5. [Celebrating Nevada Indians](#)
6. National Museum of the American Indian [Website and Resources](#)

Sample Assignments & Tasks

1. Research and learn about local indigenous communities. Starting with the histories of the Washoe, Maidu, Nisenan in our region and case studies around local important historical figures:
 - a. Richard Barrington (sent to Carson Indian School) and son Lloyd Barrington, Washoe Tribe.
 - i. Loyd was Owner/Operator of the Sierraville Lumber Company and First Native American to graduate from UNR.
 - b. Students will read and learn about the assimilation of Native American Children: [Lesson Plan](#) from PBS
2. Research and learn about Pijo, a Native American executed for a murder of two Chinese miners in Indian Valley in 1853.
3. Research and learn about Ishi (with connections to Sierra and Nevada Counties), the last Californian Indian known to live in the wild.
 - a. The impact of the Gold Rush on Native American people of CA [Lesson](#)

4. Students will visit the Sierra Valley Preserve and do a photo journal digital report about their experience.
 - a. Center indigenous culture: Incorporate hands-on activities such as working with willow structures, Camus Lily ovens, etc.
 - b. Celebrate what Native American culture and resilience looks like today and learn about practices that are living today:
 - i. Land Stewardship [Article Lessons](#) from Newsela
 - ii. Preserving indigenous languages from [Newsela Lesson](#)
 - c. Meet with tribal leaders / elders to learn more about their living culture and exceptional resilience
5. Learn about CA Rancherias and sacred Native American sites across the US.
6. California mission history: <https://calindianmissions.org/>
 - a. Prepare a short one-slide presentation on a California Indian and their experience in mission living.
 - b. [Lesson Plan](#)
7. Working in small groups, students will select a Northern California tribe to study and investigate. Questions to research include: How was your tribe and its people impacted by different federal, state, and local Native American laws? (This should include both historical and current impacts.) What social movements led to positive change for your tribe? What challenges continue to face your tribe? What opportunities exist for celebration for your tribe? Who are past and current leaders and what is their work today? Describe their living culture and the resilience that continues today. Research will be presented in a multiparagraph report. Additionally, groups will prepare poster presentations that provide key findings. Groups will present their poster and the class will listen and take notes on the presentations.

Unit 3: Latino American Unit

In this three-week unit, students will study and explore the experience of Latino Americans both historically and in terms of contemporary issues. Focusing first on local Sierra County Latino/a historical figures, students will develop an understanding of their histories, contributions, and lived experiences in our local context. Building from there, students will explore statistics and the diverse ethnic groups living in the United States within the Latino community. Students will learn about the cultural and political similarities/differences between South Americans, Central Americans, and Mexican Americans, and the groups' past and current lived experiences in California and the United States.

Instructional Resources:

1. Sierra County Historical Society & Sierra Valley Preserve
2. California Parks: www.parks.ca.gov
3. California Dept. of Education
 - a. [Remember the Ladies Lesson](#)
4. National Park Services Webpage: Thirty Years of Farm Workers Struggle
5. [California Educators Together Lesson Resources](#)

Sample Assignments & Tasks

1. The story of Juanita, by William Secrest, a booklet sold at the Downieville Museum.
2. Josefa Segovia, aka Juanita: 1851 Downieville lynching that seems to be tied to her ethnicity of Latino heritage. Much can be found online, a recent LA Times article, a contemporary Opera “Girls of the Golden West, and a NY Times article on the opera. She was hanged in California 168 years ago — for murder or for being Mexican?
<https://www.latimes.com/california/story/2019-12-05/downieville-california-mexican-woman-hanging>
3. Sharing Family Photos Activity: [Pláticas con Family Photos](#)
4. Students do a compare/contrast project studying the Vaqueros and Buckaroos and the modern day cowboy
 - a. [Lesson on how the Vaqueros inspired the cowboys](#)
5. Students will write a brief 3-paragraph essay on the history and experiences of farm workers in California and the important Chicano figures who supported their work and rights, including important women.
 - a. Cesar Chavez, Dolores Huerta, etc
6. Positive Reforms as a result of different social movements: Educational Reforms in California as a result of L.A. Unified’s student reform movement of 1968.
 - a. [Lesson Plan](#)
7. Working with a partner, students will create a digital presentation for their classmates. Presentations will (1) select one Latino American group (e.g., Mexicans, Guatemalans, Ecuadorians, etc.), (2) explain the political, social, and economic reality of the group selected within the United States, (3) demonstrate an understanding of the impact of immigration on this group, and (4) be grounded in evidence.

Unit 4: African American Unit

In this three-week unit, students will study and explore the experience of African Americans both historically and in terms of contemporary issues, with an emphasis on

the post-WWII Civil Rights Movement. Focusing first on local Sierra County African American historical figures, students will develop an understanding of their histories, contributions, and lived experiences in our local context. Building from there, students will explore the role African Americans played in the growth and development of the United States. Students will also develop an understanding of the diversity and cultural uniqueness within the African American community, researching the cultural and social influences that have shaped them and society.

Instructional Resources

1. Sierra County Historical Society & Sierra Valley Preserve
2. www.beckwourth.org
3. California Educators Together Ethnic Studies Resources
 - a. [African-American Innovators Lesson](#)
4. [National Museum of African American History & Culture](#)
5. [Black American West Museum & Heritage Center](#)
6. National Park Service Website: <https://www.nps.gov/mlkm/index.htm>

Sample Assignments & Tasks

1. The Life & Times of Jim Beckwourth: Group presentation
 - a. <https://beckwourth.org/Biography/index.html>
 - i. Born into slavery: How did that affect his life, change it, impact the course of his life?
 - b. Ina Coolbrith, poet Laureate of California and for whom a peak outside of Loyaltown was named and who traveled with Jim Beckwourth into the Sierra Valley
2. Jim Crow (No knowledge of real name). He was given the racist “Jim Crow” name because he was African American and Hawaiian), an early miner with William Downie.
 - a. Name changes to roads in Sierra County
3. Survey of Ancient African Cultures and Histories
 - a. Newsela Article Lessons
 - b. Other [web documents](#)
4. Study the role of African American soldiers and African American citizens during the Civil War and the expansion of the west
5. Understanding Red-Lining Lesson: [Interactive Map Lesson](#) from pbslearningmedia.org
6. Students will examine and analyze the figures of speech in Martin Luther King Jr.’s speech “I Have a Dream” and how the line "With this faith, we will be able to hew out of the mountain of despair a stone of hope," is the inspiration for the Martin Luther King Jr. National Monument in Washington DC.

- a. Civil Rights Social Movement that resulted in positive social reforms for the African American people
- 7. Students will respond in writing to the following prompt: Select an issue facing African Americans today. Using methods employed by post-WWII Civil Rights activists, suggest a course of action that would lead to the resolution of the issue you selected. All recommendations must be grounded in evidence from text.
 - a. Research the leaders of the movement: women leaders
- 8. Research and report on African American Innovators
 - a. [Introduction to African American Innovators Lesson](#)
 - b. [Newsela Article Lesson](#) on African American innovators

Unit 5: Asian American Unit

In this three-week unit, students will study and explore the experience of Asian Americans both historically and in terms of contemporary issues. Focusing on local Sierra County Asian American historical figures, students will develop an understanding of their histories, contributions, and lived experiences in our local context. Building from there, students will explore statistics and the diverse ethnic Asian American groups living in the United States.

Instructional Resources

- 1. Kentucky Mine Museum and Donner State Museum
- 2. Truckee railroad and Historical Society
- 3. Chinese Railroad Workers in North America Project:
<https://web.stanford.edu/group/chineserailroad/cgi-bin/website/faqs/>
- 4. The CA Model Curriculum
 - a. Adapted Chinese Railroad Workers lesson and [version of The Model Minority Myth Lesson](#), Hmong History and Culture lesson, and Pacific Islander History and Culture Lesson

Sample Assignments:

- 1. Queen Louie, one of the last of the Chinese in Sierra City.
 - a. Research the Asian American community and their work in the mining on the west side of Sierra County.
 - i. [Video](#) on Chinese mineworkers
 - b. Largest group of workers
- 2. Chinese railroad workers and the building of The transcontinental railroad/Central Pacific Line

- a. Chinese Railroad Workers lesson Adapted from CA Model Curriculum, p. 188: Connect to Truckee history, which had a ChinaTown and large railroad worker population.
 - i. Field Trip to Truckee to railroad/Sac railroad museum
 - ii. Stanford Chinese North American Railroad Project [Resources](#): Information, [Digital/Virtual maps and visualizations](#), [video](#)
- 3. Hmong Americans - Adapted lesson from CA Model Curriculum, p.201
 - a. Asian American Farmworkers and Farmers in CA
- 4. The Japanese American Internment Experience Through Poetry and Spoken Word:
 - a. Tulelake Internment Camp, Manzanar Internment Camp
- 5. Historical and Contemporary Experiences of Pacific Islanders in the US
 - a. Lesson adapted from the Model Curriculum, P. 255
- 6. Working in groups, students will prepare for a debate on the question: Is the perception that Asians are the “model minority” accurate? Groups should be prepared to present both sides of the issue and argue their position based on evidence. Groups must have multiple forms of evidence, including, but not limited to, levels of education, economic data, and voting data.
 - a. [Lesson Plan](#)

Additional Instructional Resources Specific to Sierra County and Encompassing all of the Units

- 1. All six volumes of James J. Sinnott on Sierra County history: Vol 1 on Downieville, Vol 2 is Sierra City and Goodyears Bar, Vol 3 in Forest City and Alleghany, Vol 4 is Loyalton, Sierraville, and the Sierra Valley, Vol 5 is Over North about the mining camps north of Downieville to La Porte, Vol 6 is a General History of the County.
- 2. An 1882 history of Sierra County by Fariss and Smith.
- 3. “Roar of the Monitors”, a history of the area north of Downieville by Jann Garvis.
- 4. Lee Adams’ Survey of the 26 pioneer cemeteries of Sierra County documenting some 1,300 graves from Alleghany to Whiskey Diggins.
<http://www.usgwtombstones.org/california/sierra.html>

STANDARDS ADDRESSED IN COURSE

CA English Language Arts Standards:

- CCSS.ELA-LITERACY.SL.9-10.1: Initiate and participate effectively in a range of collaborative discussions (one-on-one, in groups, and teacher-led) with diverse partners on grades 9-10 topics, texts, and issues, building on others' ideas and expressing their own clearly and persuasively
- CCSS.ELA-LITERACY.SL.9-10.1B: Work with peers to set rules for collegial discussions and decision-making.
- CCSS.ELA-LITERACY.SL.9-10.1.C: Propel conversations by posing and responding to questions that relate the current discussion to broader themes or larger ideas; actively incorporate others into the discussion; and clarify, verify, or challenge ideas and conclusions.
- CCSS.ELA-LITERACY.SL.9-10.1.D: Respond thoughtfully to diverse perspectives, summarize points of agreement and disagreement, and, when warranted, qualify or justify their own views and understanding and make new connections in light of the evidence and reasoning presented.

CA English Language Arts Anchor Standards

- CCSS.ELA-Literacy.CCRA.R.2: Determine central ideas or themes of a text and analyze their development; summarize the key supporting details and ideas.
- CCSS.ELA-Literacy.CCRA.R.1: Read closely to determine what the text says explicitly and to make logical inferences from it; cite specific textual evidence when writing or speaking to support conclusions drawn from the text.

CA History & Social Science Content Standards/Analysis Skills:

- Chronological and Spatial Thinking 3: Students use a variety of maps and documents to interpret human movement, including major patterns of domestic and international migration, changing environmental preferences and settlement patterns, the frictions that develop between population groups, and the diffusion of ideas, technological innovations, and goods.
- Chronological and Spatial Thinking 4: Students relate current events to the physical and human characteristics of places and regions
- Historical Research, Evidence, & Point of View 4: Students construct and test hypotheses; collect, evaluate, and employ information from multiple primary and secondary sources; and apply it in oral and written presentations.

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
Resolution No. 25-005D

RESOLUTION TO AUTHORIZE TRANSFER OF FUNDS TO SPECIAL FUND 40

On motion of Member _____, seconded by Member _____, the following resolution is adopted:

WHEREAS, the special reserve fund known as Fund 40 is established for capital outlay projects for school districts.

WHEREAS, the Governing Board approved resolution No. 23-007D on June 21, 2023, authorizing an annual contribution from the General Fund to each Site Resource in Fund 40 of \$250,000 (total contribution of \$750,000), and

WHEREAS, resolution No. 24-007D was approved on November 14, 2023, amending the authorization of the annual contribution to a one-time contribution from the General Fund to each Site Resource in Fund 40 of \$100,000 (total contribution of \$300,000).

WHEREAS, the current condition of our district facilities and estimated costs for repairs necessitates an additional transfer of funds.

WHEREAS, in order to be eligible for Proposition 2 and State Modernization dollars districts must have their 40% matching funds ready to go.

THEREFORE, BE IT RESOLVED that the Governing Board of Sierra-Plumas Joint Unified School District authorizes a one-time contribution of \$2,000,000 from the General Fund in the current fiscal year (2024-2025 only) to Fund 40.

The set aside of these funds are for any site capital outlay project and/or deferred maintenance project as directed by the Governing Board and Superintendent. The Governing Board of Sierra-Plumas Joint Unified School District shall approve all projects funded with dollars contributed to Fund 40.

PASSED AND ADOPTED at a regular meeting of the Sierra-Plumas Joint Unified School District Governing Board, March 19, 2025, by the following vote:

AYES: _____

NOES: _____

ABSTAIN: _____

ABSENT: _____

VACANT: _____

STATE OF CALIFORNIA)
) SS
COUNTY OF SIERRA)

I, _____, Clerk of the Governing Board, do hereby certify that the foregoing is a full, true and correct copy of a resolution duly passed and adopted by said Board at a regularly called and conducted meeting held on said date.

John Martinetti,
Clerk of the Governing Board

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
Resolution No. 25-007D

**RESOLUTION DESIGNATING CERTAIN GENERAL
FUNDS AS COMMITTED FUND BALANCE**

On motion of Member _____, seconded by Member _____, the following resolution is adopted:

WHEREAS, the Governmental Standards Accounting Board (GASB) has issued Statement No. 54, establishing a hierarchy clarifying constraints that govern how a government entity can use amounts reported as fund balance; and

WHEREAS, the Governing Board of Sierra-Plumas Joint Unified School District has previously adopted Board Policy 3100 acknowledging its authority to commit, assign, or evaluate existing fund-balance classifications and identify the intended uses of committed or assigned funds; and

WHEREAS, the committed fund balance classification reflects amounts subject to specific internal constraints self-imposed by the Board; and

WHEREAS, once the committed fund-balance constraints are imposed, it requires the constraint to be revised, removed or redirected for other purposes by the Board in the same manner as the Board originally approved the commitment; and

WHEREAS, the Board has determined it has specific needs that it elects to fund with portions of its General Fund ending fund balance.

NOW, THEREFORE, BE IT RESOLVED, that Sierra-Plumas Joint Unified School District hereby commits to utilizing portions of its general fund ending balance, as indicated by the committed fund classification in its financial statements, for the following purposes:

Purpose	Justification	Estimated Amount
Necessary Small School Funding Reserve	Provides funding for retention of staff and other necessary small school expenditures when average daily attendance declines result in funding reductions.	\$500,000

BE IT FURTHER RESOLVED, that such funds cannot be used for any purposes other than directed above, unless the Board adopts a successor resolution to revise or remove the constraint, or otherwise redirect the funds for other purposes.

Approved, passed and adopted at a regular meeting of the Sierra-Plumas Joint Unified School District Governing Board, March 19, 2025, by the following vote:

AYES: _____

NOES: _____

ABSTAIN: _____

ABSENT: _____

VACANT: _____

STATE OF CALIFORNIA)
) SS
COUNTY OF SIERRA)

I, _____, Clerk of the Governing Board, do hereby certify that the foregoing is a full, true and correct copy of a resolution duly passed and adopted by said Board at a regularly called and conducted meeting held on said date.

John Martinetti,
Clerk of the Governing Board

Bid for Downieville
Vehicle

2014 Eldo American

200,000 miles

VIN/ID# 2CTWDGBG9ER384295

Shawn maple

P.O. Box [REDACTED] Downieville

CA. 95936 [REDACTED]

Bid - \$100⁰⁰

CSBA POLICY GUIDE SHEET – February 11, 2025 *First Reading*

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

Board Policy 5113.1 – Chronic Absence and Truancy

Policy updated to move to the philosophical paragraph language which provides that students who are identified as chronically absent or truant receive appropriate support services and interventions as early as possible. Additionally, policy updated to incorporate strategies identified by the California Department of Education for encouraging student attendance, and reflect **NEW LAW (SB 153, 2024)** which, beginning July 1, 2025, authorizes districts to implement attendance recovery programs for students in grades transitional kindergarten-12 to make up lost instructional time and offset absences.

Board Policy 5148.2 – Before/After School Programs

Policy updated to require a district to prioritize expanded learning opportunity programs (ELO) at school sites in the lowest income communities, as determined by prior year percentages of students eligible for free and reduced-price meals, while maximizing the number of schools and neighborhoods with ELOs across their attendance area. Additionally, policy updated to reflect **NEW LAW (SB 153, 2024)** which requires, beginning in the 2025-26 fiscal year, a Governing Board to declare its operational intent to run an ELO to the Superintendent of Public Instruction, and authorizes districts to use ELO funds to support attendance recovery programs.

Board Policy 6158 – Independent Study

Policy updated to reflect **NEW LAW (SB 153, 2024)** and **NEW LAW (AB 176, 2024)** which require a district that submits an affidavit for a school closure necessitated by an emergency condition to (1) for an emergency event occurring after September 1, 2021 but before July 1, 2026, certify that the district has a plan for offering independent study to affected students within 10 instructional days, and (2) for events occurring on or after July 1, 2026, certify that an instructional continuity plan is included in the district's comprehensive safety plan and that the district offered student engagement and instruction consistent with the instructional continuity plan or certify that it did not do so due to extenuating circumstances. Additionally, **NEW LAW (SB 153, 2024)** (1) provides that when computing average daily attendance for apportionment purposes, students participating in independent study may only be credited with one day of attendance for each calendar day, (2) makes specified independent study requirements applicable only when students are participating in an independent study program for 16 school days or more in a school year, (3) provides that evidence of student participation, in addition to other forms of evidence, may include documentation that the student participated in an instructional period either visually or verbally, (4) provides that a written agreement is required for independent study of any length of duration, (5) requires districts to obtain a signed written agreement for an independent study program of more than 15 school days before the beginning of independent study, and for an independent study program of 15 school days or fewer, during the school year in which the independent study program takes place, and (6) makes similar changes to course-based independent study. In addition, **NEW LAW (AB 176, 2024)** clarifies that the district is required to maintain documentation of hours or fraction of an hour for both student work products and the time that the student engaged in asynchronous instruction. Policy also updated to reflect **NEW LAW (SB 348, 2023)** which requires districts to make available, at no cost, a nutritionally adequate breakfast and lunch to any district student who requests a meal including an independent study student who is scheduled for educational activities, as defined in law, lasting for two or more hours at a school site, resource center, meeting space, or other satellite facility, regardless of the student's eligibility for a free or reduced-price meal, and to clarify the meaning of "caregiver" in the context of general independent study agreement requirements to make consistent with similar material related to course-based independent study agreement requirements.

Board Policy 6170.1 – Transitional Kindergarten

Policy updated to reflect **NEW LAW (AB 2268, 2024)** which exempts students in transitional kindergarten (TK) from the requirement to be assessed in English listening and speaking for purposes of initial identification as an English learner, and **NEW LAW (SB 153, 2024)** which requires districts that commingle TK students and California State Preschool Program children in the same classroom to complete an observation using the Classroom Assessment Scoring System (CLASS) tool and CLASS environment tool.

Board Policy 6174 – Education for English Learners

Policy updated to reference **NEW LAW (AB 2074, 2024)** which requires the California Department of Education to develop a statewide implementation plan for the, “El Roadmap Policy”. Additionally, policy updated to reflect **NEW LAW (714, 2023)** which clarifies that the term “newcomer student” has the same meaning as “immigrant children and youth” as defined in law, **NEW LAW (SB 114, 2023)** which includes long-term English learners as a numerically significant subgroup, **NEW LAW (SB 141, 2023)** which defines “long-term English learner” as a student who has not attained English language proficiency within seven years of initial classification as an English learner, and **NEW LAW (AB 2268, 2024)** which exempts students in transitional kindergarten from the requirement to be assessed in English listening and speaking for purposes of initial identification as an English learner. In addition, policy updated to remove material related to instruction collaboration agreements which is more appropriately placed in other policy, include material from the accompanying administrative regulation “Reclassification/Redesignation” section as the content is more appropriately placed in policy, and clarify the differing definitions of “long-term English learner” for the distinct purposes for which they apply.

Board Bylaw 9240 – Board Training

Bylaw updated to include ethics training required by Governing Board members who are in office as of January 1, 2025, with completion by January 1, 2026, and every two years thereafter. Additionally, bylaw updated to add that the Board president work with the Superintendent or designee to include funds for professional development and associated reasonable travel expenses for the Board as a whole and for each individual Board member in the district’s proposed annual budget and, consistent with the availability of funds in the district’s adopted annual budget, (1) the Board president or designee annually develop, and bring to the Board for adoption, a Board professional development calendar designed to assist the Board as a whole, and (2) individual Board members identify and participate in additional professional development opportunities and then timely inform the Board president and the Superintendent upon doing so. In addition, bylaw updated to revise references to relevant training opportunities.

Board Bylaw 9270 – Conflict of Interest

Bylaw updated to add that Governing Boards are mandated to adopt a conflict of interest code and to adopt policies regarding incompatible offices and activities. Additionally, bylaw updated to denote “District Official” as the general term for a position to which the district’s conflict of interest code applies and to reflect **NEW LAW (SB 1181, 2024)** and **NEW LAW (SB 1243, 2024)** which increased the threshold to \$500 for certain disclosure requirements and restrictions on accepting, soliciting, or directing campaign contributions. In addition, bylaw updated to permit any District Official, who, in good faith, believes that they may be subject to the requirements of the bylaw and has questions, is unclear, or is unsure regarding the application of the requirements of the bylaw, to seek advice from the district’s legal counsel with the permission of the Superintendent, Board president, or majority of the Board. Bylaw also updated to include ethics training required by Board members who are in office as of January 1, 2025, with completion by January 1, 2026, and every two years thereafter. Bylaw also reorganized for coherence, clarity, and consistent style.

Exhibit(1) 9270 – Conflict of Interest

Exhibit updated to denote “District Official” as the general term for a position to which the district’s conflict of interest code applies. Additionally, exhibit updated with revised resolution language and simplified list of designated positions.

Board Policy Manual

Sierra-Plumas Joint Unified School District & Sierra County Office of Education

Students

Policy 5113.1: Chronic Absence And Truancy

CSBA NOTE: The following optional policy addresses both chronic absence, which refers to students missing an excessive number of school days for any reason, whether excused or unexcused, and truancy, which refers to students missing school and/or being tardy without a valid excuse. Education Code 48260 defines a "valid excuse" for purposes of classifying students as truants; see the accompanying administrative regulation. Also see BP/AR 5113 - Absences and Excuses for information about methods of verification of student absences. Pursuant to Education Code 48326, as added by AB 2771 (Ch. 154, Statutes of 2024), beginning with the 2026-27 school year, the California Department of Education (CDE) is required to post on its website information regarding methods of reducing chronic absenteeism, including the formation of school site absence intervention teams.

The Governing Board believes that absenteeism, whatever the cause, may be an early warning sign of poor academic achievement and may put students at risk of dropping out of school.- The Board desires to ensure that all students attend school in accordance with the state's compulsory education law and take full advantage of educational opportunities provided by the district-, and that students who are identified as chronically absent or truant receive appropriate support services and interventions as early as possible.

CSBA NOTE: The following paragraph may be revised to reflect district practice. Districts are required to track student attendance for the purpose of reporting chronic absenteeism for the state accountability system (the California School Dashboard) and identifying students who are classified as truants pursuant to Education Code 48260-48273. Tools to calculate chronic absence, such as the District Attendance Tracking Tool and School Attendance Tracking Tool, are available from Attendance Works.

The Superintendent or designee shall establish a system to accurately track student attendance in order to identify individual students who are chronic absentees and truants, as defined in law and administrative regulation, and to identify patterns of absence throughout the district.

CSBA NOTE: In developing strategies for addressing chronic absence and truancy, districts may consider reasons for absences given by individual students as well as survey data using tools such as the California Healthy Kids Survey and/or the California School Climate, Health, and Learning Survey System available from WestEd.

CDE has identified strategies that have a positive effect in encouraging students to regularly attend school, which can be found on CDE's webpage, "School Attendance Improvement Strategies." Some of these practices include identifying and responding to grade level and student subgroup patterns of chronic absence and truancy; improving communication with parents/guardians, including using bilingual aides and sending out attendance emails in the language used by parents/guardians; positive reinforcement for improved attendance such as prizes for individuals or classes with the most improved attendance; and personalizing relationships between students and school support staff and/or teachers, including establishing homeroom classes for secondary students for all years of high school.

Additionally, CSBA's, "Seize the Data: Using Chronic Absence Data to Drive Student Engagement," provides research and strategies for districts to use to reduce chronic absenteeism.

The Superintendent, attendance supervisor, or designee shall consult with students, parents/guardians, school staff, and community agencies, as appropriate, to identify factors contributing to chronic absence and truancy-, including in relation to grade level and student subgroup patterns of chronic absence and truancy.

The Superintendent, attendance supervisor, or designee shall develop a tiered approach to reducing

chronic absence. Such an approach shall include strategies for preventing attendance problems, which may include, but are not limited to, efforts to provide a safe and positive school environment; relevant and engaging learning experiences; school activities that help develop students' feelings of connectedness with the school, including personalized relationships between students and teachers and/or support staff; school-based health services; letters alerting parents/guardians to the value of regular school attendance, including the use of bilingual aides and communication in the primary language used by parents/guardians; and incentives and rewards to recognize students who achieve excellent attendance or demonstrate significant improvement in attendance.

The tiered approach shall also provide for early outreach to students as soon as they show signs of poor attendance or if they were chronically absent in the prior school year. Early intervention may include personalized outreach, individual attendance plans, and/or mentoring to students with moderate levels of chronic absence, with additional intensive, interagency wrap-around services for students with the highest level of absence.

Students with serious attendance problems shall be provided with interventions specific to their needs, which may include, but are not limited to, health care referrals; transportation assistance; counseling, including trauma-informed practices, for mental or emotional difficulties; academic supports; efforts to address school or community safety concerns; discussions with the student and parent/guardian about their attitudes regarding schooling; or other strategies to remove identified barriers to school attendance. The Superintendent, attendance supervisor, or designee may collaborate with child welfare services, law enforcement, courts, public health care agencies, other government agencies, and/or medical, mental health, and oral health care providers to make alternative educational programs and support services available for students and families.

The Superintendent or designee shall ensure that staff assigned to fulfill attendance-related duties are trained in implementing a trauma-informed approach to chronic absence and receive information about the high correlation between chronic absence and exposure to adverse childhood experiences.

CSBA NOTE: State law establishes a series of interventions that the district is required or authorized to impose depending on the number of trancies committed by a student; see the accompanying administrative regulation. Habitually truant students, as defined in Education Code 48262, may be referred to a school attendance review board (SARB) if established by the county office of education or to a SARB established by the district Governing Board pursuant to Education Code 48321; see BP/AR 5113.12 - District School Attendance Review Board. Instead of the SARB process, students may be referred to a truancy mediation program operated by the county's district attorney or probation officer pursuant to Education Code 48260.6. Education Code 48264.5 authorizes, but does not require, students who continue to be truant after receiving these interventions to be referred to a juvenile court. Parents/guardians of students who are identified as truant may be subject to penalties pursuant to Education Code 48293, Penal Code 270.1, and/or Penal Code 272.

Students who are identified as chronically absent or truant shall be subject to the interventions specified in law and administrative regulation.

CSBA NOTE: Pursuant to Education Code 46211, as added by SB 153 (Ch. 38, Statutes of 2024), a district may, beginning July 1, 2025, implement attendance recovery programs for students in grades transitional kindergarten- 12 to make up lost instructional time and offset absences, including chronic absenteeism for up to 10 days of attendance in a school year or the number of absences a student accrued in that school year, whichever is less. A student's participation in an attendance recovery program may not be compulsory or punitive for such student. Students participating in an attendance recovery program may generate average daily attendance for the school year in which the program is operated, and that otherwise meets the requirements of Education Code 46211. For more information see the accompanying administrative regulation.

To provide students with an opportunity to make up lost instructional time and offset absences, the Superintendent or designee may implement an attendance recovery program for students in grades transitional kindergarten-12. Any such attendance recovery program shall be operated in accordance with Education Code 46211 and as specified in the accompanying administrative regulation.

CSBA NOTE: Education Code 48900 expresses legislative intent that alternatives to suspension or expulsion be used with students who are truant, tardy, or otherwise absent from assigned school activities; see BP 5144 - Discipline and BP 5144.1 - Suspension and Expulsion/Due Process.

A student's truancy, tardiness, or other absence from school shall not be the basis for suspension or expulsion. -Alternative strategies and positive reinforcement for attendance shall be used whenever possible.

CSBA NOTE: Education Code 52060 requires districts to include the rates of school attendance, chronic absence, dropout, and graduation, as applicable, in their local control and accountability plan (LCAP); see BP/AR 0460 - Local Control and Accountability Plan.

The California School Dashboard includes measures of district and school performance in each priority area addressed in the LCAP, including chronic absence for grades kindergarten-8. The Dashboard reports the degree to which districts and schools meet performance criteria as well as changes in performance from year to year.

For more information regarding LCAP measures see BP 0500 - Accountability. For grades 9-12, chronic absence rates are available through CDE's DataQuest.

The Superintendent, attendance supervisor, or designee shall periodically report to the Board regarding student attendance patterns in the district, including rates of chronic absence and truancy districtwide and for each school, grade level, and numerically significant student subgroup as defined in Education Code 52052. Such information shall be used to evaluate the effectiveness of strategies implemented to reduce chronic absence and truancy and to develop annual goals and specific actions for student attendance and engagement to be included in the district's local control and accountability plan and other applicable school and district plans. As appropriate, the Superintendent or designee shall engage school staff in program evaluation and improvement and in the determination of how to best allocate available community resources.

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

Policy adopted: April 10, 2007

revised: February 12, 2013

revised: June 17, 2015

revised: November 14, 2017

revised: January 12, 2021

revised: ??, 2025

Board Policy Manual
Sierra-Plumas Joint Unified School District & Sierra County Office of Education

Students

Policy 5148.2: Before/After School Programs

CSBA NOTE: The following policy is for use by districts providing expanded learning opportunities beyond the regular school day, including before-school, after-school, summer, vacation, and/or intersessional programs, and should be revised to reflect the program(s) offered by the district. For eligible programs in grades Transitional Kindergarten (TK)-9, the district may apply for funding from the state's After School Education and Safety Program (ASES) (Education Code 8482-8484.65) and/or the federal 21st Century Community Learning Centers Program (21st CCLC) (Education Code 8484.7-8484.9; 20 USC 7171-7176). The federal 21st Century High School After School Safety and Enrichment for Teens Program (ASSETs) (Education Code 8420-8428; 20 USC 7171-7176) provides funding for eligible programs in grades 9-12. These programs are optional and have different requirements. See the accompanying administrative regulation for major requirements of each program, including mandated policy language regarding late arrival and early dismissal for students participating in ASES.

Education Code 46120 provides for the Expanded Learning Opportunities Program (ELO) and allocates funding to districts under a formula based on a district's average daily attendance and percentage of unduplicated students, defined as any student who is eligible for free or reduced-price meals, who is an English learner, or who is a foster youth. Districts with a prior fiscal year local control funding formula unduplicated pupil percentage of less than 75 percent are required to offer access to ELO to all unduplicated students in classroom-based instructional programs in grades TK-6, inclusive, and ensure that access is provided to any unduplicated student whose parent/guardian requests placement in ELO. Pursuant to Education Code 46120, on school days, ELO must include in-person before or after school programs and, on non-school days, intersessional programs of specified lengths of time as described below and in the accompanying administrative regulation. Student participation in ELO is optional; however, districts may not opt out of providing ELO.

Pursuant to Education Code 46120, as amended by SB 114 (Ch. 48, Statutes of 2023), a district may contract with a third-party to provide ELOs, and that third-party is required to comply with applicable child care facility license requirements including when serving children who do not participate in ASES, 21st CCLC, or ELO. Pursuant to Education Code 46120, as amended by AB 176 (Ch. 998, Statutes of 2024), an ELO operated by a third-party that holds a child daycare facility license or special permit, as of June 1, 2023, is required to maintain that license or permit capacity as a requirement of contracting for ELOs until June 30, 2025.

The California Department of Education (CDE) monitors, through its Federal Program Monitoring (FPM) process, Expanded Learning Division grants including before-school, after-school, summer/supplemental, equitable access, ASES transportation, and ELO.

The following policy is applicable to ASES, 21st CCLC, ASSETS and ELO, unless otherwise noted, and may be adapted by districts that offer other programs through district funding or alternative sources. If the district does not offer any programs beyond the regular school day, it may modify the following policy as appropriate.

The Governing Board desires to provide learning opportunities for students beyond the regular school day that support the regular education program in a supervised environment. The content of such programs shall be coordinated with the district's vision and goals for student learning, local control and accountability plan, curriculum, and academic standards.

CSBA NOTE: The following paragraph reflects requirements related to collaborative planning for the programs offered by the district. ASES (Education Code 8482.5), ASSETs (Education Code 8422), 21st CCLC (Education Code 8484.75), and ELO (Education Code 46120) have different collaboration requirements; see the accompanying administrative regulation.

Each program offered by the district shall be planned through a collaborative process as required by law. (Education Code 8422, 8482.5, 8484.75, 46120)

CSBA NOTE: The following optional paragraph may be revised to reflect district practice. Pursuant to Education Code 8482.5, in awarding funding for ASES programs, the state gives priority to schools with at least 50 percent of students eligible for free or reduced-price meals. Pursuant to 20 USC 7174, funding for the 21st CCLC and ASSETs programs is restricted to schools receiving federal Title I funding. Additionally, 20 USC 7174 and Education Code 8422 and 8484.8 give competitive priority for these federal programs to applications jointly submitted by school districts and community organizations for programs that (1) are located in schools that are implementing comprehensive or targeted support and improvement activities pursuant to 20 USC 6311 or other schools determined by the district to be in need of intervention and support to improve student academic achievement and other outcomes, (2) serve students at risk for academic failure, dropping out of school, involvement in criminal or delinquent activities, or lacking strong positive role models, (3) provide activities not otherwise accessible to participating students or expand accessibility to high-quality services that may be available in the community, (4) continue or expand existing grants, and (5) for 21st CCLC programs, provide year-round expanded learning programming. For a further description of competitive priority for funding, see CDE's, "After School Education and Safety, 21st Century Community Learning Centers, 21st Century High School After School Safety Enrichment for Teens Grant Programs Frequently Asked Questions," and, "Expanded Learning Funding Opportunities," available on its website.

The district shall prioritize offering Expanded Learning Opportunities Programs (ELO) at school sites in the lowest income communities, as determined by prior year percentages of students eligible for free and reduced-price meals, while maximizing the number of schools and neighborhoods with ELOs across their attendance area. (Education Code 46120)

To the extent feasible, the district shall give priority to establishing expanded learning opportunities beyond the regular school day in low-performing schools and/or programs that serve low-income and other at-risk students.

CSBA NOTE: Pursuant to Education Code 46120, as amended by SB 153 (Ch. 38, Statutes of 2024), districts are required, beginning with the 2025-26 fiscal year, to annually declare to CDE their operational intent to run an ELO in accordance with instructions and forms that will be furnished by the Superintendent of Public Instruction.

Any expanded learning opportunities, including but not limited to After School Education and Safety (ASES), 21st Century Community Learning Center (21st CCLC), 21st Century High School After School Safety and Enrichment for Teens (ASSETs), ELO, or any other program to be established pursuant to Education Code 8421, 8482.3, 8484.75, or 46120, shall be approved by the Board. Additionally, the Board shall declare its operational intent to run an ELO to the Superintendent of Public Instruction as specified in Education Code 46120.

CSBA NOTE: The following optional paragraph is applicable to all programs. Pursuant to Education Code 8483.4 (applicable to ASES, 21st CCLC, and ELO), the program administrator is required to establish qualifications for each staff position that, at a minimum, ensure that all staff members who directly supervise students meet the minimum qualifications for an instructional aide pursuant to district policies; see the accompanying administrative regulation. A district offering an ASSETs program must establish its expectations for staff qualifications.

The Superintendent or designee shall ensure that all staff who directly supervise students in any expanded learning opportunities possess appropriate knowledge and experience. As needed, staff and volunteers shall receive ongoing training related to their job responsibilities.

CSBA NOTE: Pursuant to Education Code 46120, as amended by SB 153, ELO funds may also be used to support attendance recovery programs when attendance recovery is operated by the district in conjunction with, and on the same school site as, its ELO. For more information on attendance recovery programs, see BP/AR 5113.1 - Chronic Absence and Truancy and BP 5147 - Dropout Prevention.

Each before-school, after-school, summer, vacation or intersessional expanded learning opportunity shall include academic and enrichment elements in accordance with law and administrative regulation, and may be used in conjunction with attendance recovery programs. Additionally, each program may include

support services that reinforce the educational component and promote student health and well-being.

CSBA NOTE: Education Code 8482.6 (applicable to ASES, 21st CCLC, and ELO) and Education Code 8422 (applicable to ASSETs programs) authorize the district to charge fees to participating families, with certain exceptions as described below.

Option 1 below is for use by districts that choose not to charge family fees. Option 2 is for use by districts that will charge a permissible family fee to cover unfunded costs of the program.

OPTION 1: (For districts that do not charge family fees)

No fee shall be charged for participation in the program.

OPTION 1 ENDS HERE

OPTION 2: (For districts that charge permissible family fees)

A family fee may be charged to participating families based on the actual cost of services.

CSBA NOTE: The following paragraph is for use by districts selecting Option 2 that offer an ASSETs program, and may be modified to reflect any program(s) offered by the district. Pursuant to Education Code 8422, ASSETs programs that charge fees to participating families are required to waive or reduce the fees for families with students who are eligible for free or reduced-price meals.

However, for the ASSETs program, a family fee shall be waived or reduced for families with students who are eligible for free or reduced-price meals. (Education Code 8422)

CSBA NOTE: The following paragraph is for use by districts selecting Option 2 that offer ASES, 21st CCLC, and/or ELO, and may be modified to reflect any program(s) offered by the district. Pursuant to Education Code 8482.6, family fees may not be charged for these programs for a student who is eligible for free or reduced-price meals or if the district knows the participating student is experiencing homelessness or in foster care. Additionally, a program that charges such fees is required to schedule fees on a sliding scale that considers family income and ability to pay. CDE, through its FPM process, will review whether the district has policy(ies) in place to waive or reduce the income collected for youth eligible for free and reduced-price meals and that the program is not charging youth who are identified as experiencing homelessness or foster youth.

For ASES, 21st CCLC, and/or ELO, no fee shall be charged for a student who is eligible for free or reduced-price meals, or a student experiencing homelessness, or in foster care. Family fees shall be calculated on a sliding scale that considers family income and ability to pay. (Education Code 8482.6, 46120)

OPTION 2 ENDS HERE

CSBA NOTE: The remainder of this policy is for use by districts that selected either Option 1 or 2 above.

The following optional paragraph is for use by districts with programs serving students ages 11-12 years. Welfare and Institutions Code 10273, provides that the preferred placement for students ages 11-12 years is in a before- school or after-school program rather than in subsidized child care and development services. When subsidized child care services are also available, students ages 11-12 years will be eligible for subsidized child care services only for the portion of care that is not available in a before-school or after-school program. See AR 5148 - Child Care and Development.

Eligible students who are 11 or 12 years of age shall be placed in a before-school or after-school program, if and when available, rather than subsidized child-care and development services. During the time that the before-school or after-school program does not operate, such students may be provided the option of enrolling in child-care and development services in accordance with the enrollment priorities established in Administrative Regulation 5148 - Child Care and Development. (Welfare and Institutions Code 10273)

CSBA NOTE: The following optional paragraph may be revised to reflect district practice.

To assist in evaluations of program effectiveness, the district may refer to CDE's, "Quality Standards and Continuous Quality Improvement (CQI)," and, "Guidance for a Quality Improvement Process," which describe available assessment tools that are closely aligned with the program standards.

To the extent consistent with state and federal privacy laws, Education Code 8484.1 authorizes the district to share specified student data (i.e., school day attendance data, statewide assessment scores, English language development test placement or reclassification scores, California Healthy Kids Survey results in aggregate form, student engagement and behavioral data, and other academic measures, including grades and course completion) with the operator of an after-school program with which the district has a contract that includes a confidentiality agreement. It is recommended that districts consult CSBA's District and County Office of Education Legal Services or district legal counsel with questions about the sharing of student data.

Additionally, Education Code 8427 and 8484 require the after-school program to submit data on school and program attendance and program quality to CDE; see the section "Reports" in the accompanying administrative regulation.

The Board and the Superintendent or designee shall monitor student participation rates and shall identify multiple measures that shall be used to evaluate program effectiveness. Such measures may include, but are not limited to, student outcome data; program self-assessments; feedback from staff, participating students, and parents/guardians; and observations of program activities.

CSBA NOTE: The following paragraph is for use by districts that offer ASES, 21st CCLC, and/or ELO, and may be adapted by districts that offer ASSETs or other programs. Pursuant to Education Code 8482.3 and 46120, a district that offers ASES, 21st CCLC, and/or ELO is required to review program goals, program content, and outcome measures, selected from among those listed in Education Code 8484, every three years and to retain documentation for five years. CDE, through its FPM process, will review whether the program plan has been approved by the Governing Board in a public meeting and posted on the district's website.

Every three years, the Superintendent or designee shall review the after-school program plan, including, but not limited to, program goals, program content, and outcome measures. Documentation of the program plan shall be maintained for a minimum of five years in accordance with law and as specified in Board Policy/Administrative Record 3580 - District Records and Board Policy/Administrative Record 5125 - Student Records. (Education Code 8482.3, 46120)

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
Policy adopted: ??, 2025

Board Policy Manual

Sierra-Plumas Joint Unified School District & Sierra County Office of Education

Students**Policy 6158: Independent Study**

CSBA NOTE: Education Code 51744-51749.6 authorize districts to establish independent study programs to meet the educational needs of students.

Education Code 51747 and 51749.5 mandate the Governing Board to adopt a policy with specified components as a condition of receiving state apportionments for traditional and course-based independent study, and to implement the policy in accordance with the rules and regulations adopted by the Superintendent of Public Instruction. The mandated components for traditional independent study and course-based independent study are reflected throughout this policy and the accompanying administrative regulation.

Education Code 51744 encourages districts, when adopting policy, to consider offering more than one independent study model for short- and long-term placements in accordance with Education Code 51747, 51747.5, and 51749.6.

In the event of a school closure necessitated by an emergency condition specified in Education Code 46392, Education Code 46393, as amended by SB 153 (Ch. 38, Statutes of 2024) and AB 176 (Ch. 998, Statutes of 2024), requires districts submitting affidavits regarding emergency events occurring after September 1, 2021, but before July 1, 2026, to certify that the district has a plan for offering independent study to impacted students within 10 instructional days. For events occurring on or after July 1, 2026, Education Code 46393, as amended by SB 153 and AB 176, requires districts to certify that the district's comprehensive safety plan includes an instructional continuity plan, and that the district offered student engagement and instruction consistent with the instructional continuity plan or certify that it did not do so due to extenuating circumstances.

The Governing Board authorizes independent study as an optional alternative instructional strategy for students whose needs may be best met through study outside of the regular classroom setting. Independent study shall offer a means of individualizing the educational plan to serve students who desire a more challenging educational experience, whose health or other personal circumstances make classroom attendance difficult, who are unable to access course(s) due to scheduling problems, and/or who need to make up credits or fill gaps in their learning. As necessary to meet student needs, independent study may be offered for short- or long-term placements, on a full- time or part-time basis, and/or in conjunction with part- or full-time classroom study.

CSBA NOTE: 5 CCR 11701 requires the Board to hold a public hearing when setting policy regarding the maximum length of time that may elapse between the time an independent study assignment is made and the date by which the student must complete it, and the level of satisfactory educational progress and the number of missed assignments that will be allowed before an evaluation is conducted to determine whether it is in the student's best interests to remain in independent study. See "General Independent Study Requirements" below for more information regarding these requirements.

The Board shall hold a public hearing when considering the scope of its existing or prospective use of independent study as an instructional strategy, its purposes in authorizing independent study, and factors bearing specifically on the maximum realistic lengths of assignments and acceptable number of missed assignments for specific populations of students or adult education students. (Education Code 51747; 5 CCR 11701)

CSBA NOTE: Pursuant to Education Code 58500-58512, independent study may be offered as a program within a school, as a charter school, or as an alternative school of choice; see AR 0420.4 - Charter School Authorization, BP 6146.11 - Alternative Credits Toward Graduation, and BP/AR 6181 - Alternative Schools/Programs of Choice.

The Superintendent or designee may provide a variety of independent study opportunities, including, but not limited to, through a program or class within a comprehensive school, a charter school, an alternative school or program of choice, ~~a charter school~~, and/or an online course.

Student participation in independent study shall be voluntary and no student shall be required to participate. (Education Code 51747, 51749.5, 51749.6)

Independent study for each student shall be under the general supervision of a district employee who possesses a valid certification document pursuant to Education Code 44865 or an emergency credential pursuant to Education Code 44300. Students' independent study shall be coordinated, evaluated, and documented, as prescribed by law and reflected in the accompanying administrative regulation. (Education Code 51747.5)

CSBA NOTE: Pursuant to Education Code 46300, as amended by SB 153, when computing average daily attendance for apportionment purposes, students participating in independent study may only be credited with one day of attendance for each calendar day.

~~The minimum period of time for any independent study option~~ An independent study student shall be three consecutive school days ~~not be credited with more than one day of attendance per calendar day.~~ (Education Code 46300)

CSBA NOTE: Pursuant to Education Code 49501.5, as amended by SB 348 (Ch. 600, Statutes of 2023), a district is required to make available at no cost, a nutritionally adequate breakfast and lunch to any district student who requests a meal, including an independent study student who is scheduled for educational activities, as defined in Education Code 49010, lasting for two or more hours at a school site, resource center, meeting space, or other satellite facility, regardless of the student's eligibility for a free or reduced-price meal. For more information regarding school meals, see BP/AR 3550 - Food Service/Child Nutrition Program.

A nutritionally adequate breakfast and lunch shall be made available at no cost to any independent study student scheduled for educational activities lasting two or more hours at a school site, resource center, meeting space, or other satellite facility, who requests a meal. (Education Code 49501.5)

General Independent Study Requirements

The Superintendent or designee may offer and approve independent study for an individual student upon determining that the student is prepared to meet the district's requirements for participation and is likely to succeed as well as or better than the student would in the regular classroom setting.

CSBA NOTE: Pursuant to Education Code 46100, the Board is required to fix the length of the school day for each grade level, in accordance with law. The California Department of Education, on its "Frequently Asked Questions" and "Independent Study" webpages, clarifies that independent study is not an alternative curriculum and that students in independent study are required to meet the same number of instructional minutes as their peers who are physically at the school site for their instruction.

The minimum instructional minutes shall be the same for all students at each school including students participating in independent study, except as otherwise permitted by law. (Education Code 46100)

CSBA NOTE: Education Code 51747 mandates the Board to adopt policy on the maximum length of time, by grade level and type of program, which may elapse between the time an independent study assignment is made and the date by which the student must complete the assignment. 5 CCR 11700 defines "type of program" as the statutory program category for purposes of attendance accounting. In addition, 5 CCR 11701 mandates that Board policy reflect an awareness that excessive leniency in the duration of independent study assignments can result in a student falling so far behind peers as to increase, rather than decrease, the risk of dropping out of school.

The following paragraph sets one week for all grade levels and types of programs as the maximum length of time an independent study assignment should be completed, and should be revised to reflect the length of time determined by the Board. In order to ensure that apportionment credits are received, the length of time determined by the Board in its policy should be reflected in the student's written agreement. See "Master Agreement" below.

Because excessive leniency in the duration of independent study assignments may result in a student falling behind peers and increase the risk of dropping out of school, independent study assignments shall be completed no more than one week after assigned for all grade levels and types of programs. When

necessary, based on the specific circumstances of the student's approved program, the Superintendent or designee may allow for a longer period of time between the date an assignment is made and when it is due. However, in no event shall the due date of an assignment be extended beyond the termination date specified in the student's written agreement.

CSBA NOTE: Education Code 51747 mandates the Board, to adopt policy which specifies the level of satisfactory educational progress and the number of missed assignments allowed before an evaluation is conducted to determine whether it is in a student's best interest to remain in independent study. The following paragraph specifies a maximum of three assignments and should be revised to reflect the Board's determination of the number of missed assignments that will give rise to an evaluation.

The number of missed assignments that will give rise to an evaluation must be included in the student's written agreement.

An evaluation shall be conducted to determine whether it is in a student's best interest to remain in independent study whenever the student fails to make satisfactory educational progress and/or misses three assignments.

Satisfactory educational progress shall be determined based on all of the following indicators: (Education Code 51747)

1. The student's achievement and engagement in the independent study program, as indicated by the student's performance on applicable student-level measures of student achievement and engagement specified in Education Code 52060
-
2. The completion of assignments, assessments, or other indicators that evidence that the student is working on assignments
-
3. Learning of required concepts, as determined by the supervising teacher
-
4. Progress towards successful completion of the course of study or individual course, as determined by the supervising teacher

CSBA NOTE: Education Code 51747 mandates the Board to adopt policy that includes the provision of content aligned to grade level standards that is substantially equivalent to in-person instruction. For high schools, this requirement includes access to all courses offered by the district for graduation and approved by the University of California or the California State University as creditable under the A-G admissions criteria. See BP/AR 6143 - Courses of Study.

The Superintendent or designee shall ensure that students participating in independent study are provided with content aligned to grade level standards at a level of quality and intellectual challenge substantially equivalent to in-person instruction. For high schools, this shall include access to all courses offered by the district for graduation and approved by the University of California (UC) or the California State University (CSU) as creditable under the A-G admissions criteria. (Education Code 51747)

CSBA NOTE: Education Code 51747 mandates the Board to adopt policy that includes plans, by grade level, to provide students with specified levels of live interaction and/or synchronous instruction as described in Items #1-3 below and defined in the accompanying administrative regulation. Education Code 51747, as amended by SB 153, makes this requirement applicable only when students are participating in an independent study program for 16 school days, or more, in a school year. Pursuant to Education Code 51747, this requirement is not applicable to students enrolled in a comprehensive school for classroom-based instruction who participate in independent study due to necessary medical treatments or inpatient treatment for mental health care or substance abuse, as described below. Pursuant to Education Code 51747.5, the district may claim apportionment credit for independent study only to the extent of the time value of student work products as personally judged by a certificated employee of the district, or the combined time value of student work products and participation in synchronous instruction, as long as the synchronous instructional offering augments the time value of the student work product and evidence of student participation is furnished and maintained. Pursuant to Education Code 51747.5, as amended by SB 153, work products may include the daily time value spent by a student engaged in asynchronous instruction, including work

completed on an online or computer-based instructional activity, regardless of whether student work products are produced, if the computer program documents student participation. Education Code 51747.5, as amended by AB 176, clarifies that the district is required to maintain documentation of hours or fraction of an hour for both student work products and the time that the student engaged in asynchronous instruction. Evidence of student participation may include, but is not limited to, student work produced or performed, or documentation that the student participated in an instructional period either visually or verbally, as verified by a certificated employee and maintained by the district for each hour or fraction of an hour of the synchronous instructional offering. See "Records", below.

The Superintendent or designee shall ensure that all students participating in independent study for ~~45~~16 school days or more in a school year receive the following throughout the school year: (Education Code 51747)-

1. For students in grades transitional kindergarten, ~~kindergarten, and grades 1 to (TK)-3~~, opportunities for daily synchronous instruction
-
2. For students in grades 4-8, opportunities for both daily live interaction and at least weekly synchronous instruction
-
3. For students in grades 9-12, opportunities for at least weekly synchronous instruction

CSBA NOTE: Education Code 51747 mandates the Board to adopt policy that includes procedures for tiered reengagement strategies for students who meet the conditions specified in Items #1-3 below. Education Code 51747, as amended by SB 153, makes this requirement applicable only when students are participating in an independent study program for 16 school days, or more, in a school year. Pursuant to Education Code 51747, this requirement is also not applicable to students who participate in independent study due to necessary medical treatments or inpatient treatment for mental health care or substance abuse, as described below.

The Superintendent or designee shall ensure that procedures for tiered reengagement strategies are used for all students participating in an independent study program for ~~45~~16 school days or more in a school year who are: (Education Code 51747)-

1. Not generating attendance for more than ten percent of required minimum instructional time over four continuous weeks of the district's approved instructional calendar
-
2. Not participating in synchronous instructional offerings pursuant to Education Code 51747.5 for more than 50 percent of the scheduled times of synchronous instruction in a school month as applicable by grade span
-
3. In violation of their written agreement

CSBA NOTE: Education Code 51747 requires that the district's tiered reengagement strategies procedures include local programs intended to address chronic absenteeism, as applicable.

Tiered reengagement strategies procedures used in district independent study programs shall include local programs intended to address chronic absenteeism, as applicable, including but not limited to the following: (Education Code 51747)-

1. Verification of current contact information for each enrolled student
-
2. Notification to parents/guardians of lack of participation within one school day of the recording of a nonattendance day or lack of participation
-
3. A plan for outreach from the school to determine student needs, including connection with health and social services as necessary
-
4. A clear standard for requiring a student-parent-educator conference to review a student's written agreement and reconsider the independent study program's impact on the student's achievement and well-being

CSBA NOTE: Education Code 51747 mandates the Board to adopt policy that includes a plan to expeditiously, and not longer than five instructional days, transition students whose families wish to return to in-person instruction from independent study. Education Code 51747, as amended by SB 153, makes this requirement applicable only when students are participating in an independent study program for 16 school days, or more, in a school year.

Pursuant to Education Code 51747, the requirement is also not applicable to students who participate in independent study due to necessary medical treatments or inpatient treatment for mental health care or substance abuse, as described below.

The Superintendent or designee shall, for students who participate in an independent study program for ~~15~~16 school days ~~or~~for more in a school year, develop a plan to transition students whose families wish to return to in-person instruction from independent study expeditiously, and, in no case, later than five instructional days. (Education Code 51747)

CSBA NOTE: Pursuant to Education Code 51747, the live interaction and/ or synchronous learning requirements, tiered reengagement strategies, and transition plan obligations do not apply to students enrolled in a comprehensive school for classroom-based instruction who, under the care of an appropriate licensed professional(s), participate in independent study due to necessary medical treatments or inpatient treatment for mental health care or substance abuse, provided the district obtains evidence of the need as specified in Education Code 51747.

When any student enrolled in classroom-based instruction is participating in independent study due to necessary medical treatment or inpatient treatment for mental health or substance abuse under the care of appropriately licensed professionals, the student shall be exempt from the live interaction and/or synchronous instruction, tiered reengagement strategies, and transition back to in-person instruction requirements specified above. In such cases, evidence from appropriately licensed professionals, of the student's need to participate in independent study, shall be submitted to the Superintendent or designee. (Education Code 51747)

CSBA NOTE: Education Code 51747 mandates the Board to adopt policy providing that a current written agreement (i.e., the "master agreement") will be maintained for each student who participates in independent study and for whom apportionment is claimed. Education Code 51747 provides that no independent study agreement may be valid for longer than one school year.

In addition, Education Code 51749.5 mandates the Board to adopt policy providing that a "learning agreement" be maintained for each student participating in course-based independent study. See "Master Agreement" and "Learning Agreement for Course-Based Independent Study" below for required content of these agreements.

The Superintendent or designee shall ensure that a written agreement exists for each participating student as prescribed by law. (Education Code 51747, 51749.5)

CSBA NOTE: Education Code 51747 requires districts to hold a student-parent-educator conference upon the request of a parent/guardian prior to making a decision about enrollment or disenrollment in independent study. The term "student-parent-educator conference" is defined in Education Code 51745.5 and reflected in the accompanying administrative regulation.

Upon the request of the parent/guardian of a student, and before signing a written agreement as described below in ~~the section~~ "Master Agreement," below, the district shall conduct a telephone, videoconference, or in-person student-parent-educator conference or other meeting during which the student, parent/guardian, and, if requested by the parent/guardian an advocate, may ask questions about the educational options, including which curriculum offerings and nonacademic supports will be available to the student in independent study. (Education Code 51747)

Master Agreement

CSBA NOTE: Education Code 51747 mandates that, in order to receive apportionments for independent study, the district is required to adopt and implement policy providing for a signed written independent study agreement which contains the components listed in the following section. Pursuant to Education Code 46300, as amended by SB 153, districts may claim independent study

average daily attendance for any length of duration. As such, a written agreement is required for independent study of any length of duration.

Pursuant to Education Code 51747, as amended by SB 153, the district is required to obtain a signed written agreement for an independent study program of more than 15 school days before the beginning of independent study, and for an independent study program of 15 school days or fewer, during the school year in which the independent study program takes place. Education Code 51747, as amended by SB 153, clarifies that for independent study programs of 15 school days or fewer the agreement may be signed at any time during the school year, but includes legislative intent that parents/guardians be provided the written agreement at or before the beginning of the school year. However, Education Code 46300.7 states that apportionments shall be received for a student in independent study only if the district receives written permission from the parent/guardian before the independent study begins, specifying the actual dates of participation, methods of study and evaluation, and resources to be made available for the student's independent study. As Education Code 46300.7 and 51747 are inconsistent regarding when written agreements need to be signed for programs of 15 school days or fewer, districts are encouraged to consult CSBA's District and County Office of Education Legal Services or district legal counsel.

A written agreement shall be developed and implemented for each student participating in independent study ~~for three or more consecutive school days.~~ (Education Code 46300, 51747)

For student participation ~~for 15~~ lasting 16 school days or more, a signed written agreement shall be obtained before the student begins independent study. For student participation of ~~less than~~ 15 school days or fewer, a signed written agreement ~~shall~~ may be obtained ~~within ten at any time during the school days of the first day of year in which the student's enrollment independent study program takes place.~~ (Education Code 46300, 51747)

The agreement shall include general student data, including the student's name, address, grade level, birth date, school of enrollment, and program placement.

The independent study agreement for each participating student also shall include, but is not limited to, all of the following: (Education Code 51747; 5 CCR 11700, 11702)

1. The manner, time, frequency, and place for submitting the student's assignments, reporting the student's academic progress, and communicating with a student's parent/guardian regarding the student's academic progress
2. The objectives and methods of study for the student's work and the methods used to evaluate that work
3. The specific resources that will be made available to the student, including materials and personnel, and access to Internet connectivity and devices adequate to participate in the educational program and complete assigned work

CSBA NOTE: As described in "General Independent Study Requirements" above, pursuant to Education Code 51747, the written agreement must contain statements reflecting Board policy pertaining to (1) the maximum length of time, by grade level and type of program, which may elapse between the time an independent study assignment is made and the date by which the student is required to complete the assignment and (2) the number of missed assignments allowed before an evaluation would be required to determine whether it is in a student's best interest to remain in independent study. Education Code 51747 also requires that the written agreement contain a statement of the Board's policy regarding the level of satisfactory educational progress for students participating in independent study.

4. A statement of the Board's policy detailing the maximum length of time allowed between an assignment and its completion, the level of satisfactory educational progress, and the number of missed assignments which will ~~trigger~~ give rise to an evaluation of whether the student should be allowed to continue in independent study
5. The duration of the independent study agreement, including the beginning and ending dates for the student's participation in independent study under the agreement, with a maximum of one school year

6. A statement of the number of course credits or, for the elementary grades, other measures of academic accomplishment appropriate to the agreement, to be earned by the student upon completion
7. A statement detailing the academic and other supports that will be provided to address the needs of students who are not performing at grade level, or need support in other areas, such as English learners, students with disabilities with an individualized education program or a Section 504 plan in order to be consistent with their program or plan, students in foster care or experiencing homelessness, and students requiring mental health supports
8. A statement that independent study is an optional educational alternative ~~in which~~ and no student may be required to participate
9. In the case of a suspended or expelled student who is referred or assigned to any school, class, or program pursuant to Education Code 48915 or 48917, a statement that instruction may be provided through independent study only if the student is offered the alternative of classroom instruction
- ~~10. Before the commencement of independent study projected to last for 15 school days or more, or within ten school days of the first day of enrollment for independent study for less than 15 school days, the agreement shall be signed and dated by the student, the student's parent/guardian or caregiver if the student is under 18 years of age, the certificated employee responsible for the general supervision of independent study, and for students with disabilities, the certificated employee designated as having responsibility for the special education programming of the student~~

CSBA NOTE: Pursuant to Education Code 51747, the date upon which a written agreement needs to be signed will vary depending on the projected length of independent study, as specified below.

Additionally, for students with disabilities, the certificated employee designated as having responsibility for the special education programming of the student is required to sign the written agreement.

All learning agreements shall be signed by the student, the student's parent/guardian or caregiver if the student is less than 18 years of age, the certificated employee responsible for the general supervision of independent study, and as applicable for students with disabilities, the certificated employee designated as having responsibility for the special education programming of the student. If the independent study program is projected to last for more than 15 school days, the learning agreement shall be signed before the commencement of the program. For an independent study program that is projected to last for 15 or fewer school days, the learning agreement shall be signed at any time during the school year in which the independent study program is to take place. (Education Code 51747)

CSBA NOTE: Pursuant to Family Code 6550-6552, a person who is 18 years of age or older who completes and signs a caregiver's authorization affidavit declaring that a minor lives at the person's home is authorized as a caregiver to enroll the minor child in school and consent to school-related medical care on behalf of the minor. For purposes of the above paragraph, caregiver means a person who has met the requirements of Family Code 6550-6552.

Written agreements may be signed using an electronic signature that complies with state and federal standards, as determined by the California Department of Education (CDE). (Education Code 51747)

The parent/guardian's signature on the agreement shall constitute permission for the student to receive instruction through independent study.

Course-Based Independent Study

CSBA NOTE: This section is for districts that provide independent study courses to its students. Education Code 51749.5-51749.6 establish a course-based independent study option that may be offered if certain requirements are met, as described below. Education Code 51749.5 mandates that boards adopt policies that comply with the legal requirements listed in the following section and any applicable regulations adopted by the State Board of Education.

The following paragraph may be revised to reflect the grade levels offered by the district.

The district's course-based independent study program for students in grades K-12 shall be subject to the following requirements: (Education Code 51749.5)-

1. A signed learning agreement shall be completed and on file for each participating student, pursuant to Education Code 51749.6
-
2. Courses shall be taught under the general supervision of certificated employees who hold the appropriate subject matter credential and are employed by the district or by another district, charter school, or county office of education with which the district has a memorandum of understanding to provide the instruction
-
3. Courses shall be annually certified by Board resolution to be of the same rigor and educational quality and to provide intellectual challenge that is substantially equivalent to in-person, classroom-based instruction, and shall be aligned to all relevant local and state content standards-
-

For high schools, this shall include access to all courses offered by the district for graduation and approved by UC or CSU as creditable under the A-G admissions criteria.-

The certification shall, at a minimum, include the duration, number of equivalent daily instructional minutes for each school day that a student is enrolled, number of equivalent total instructional minutes, and number of course credits for each course, consistent with that of equivalent classroom-based courses. ~~The-Additionally, the~~ certification shall ~~also~~ include plans to provide opportunities throughout the school year; for all students in ~~transitional kindergarten, kindergarten, and grades 1-TK~~-3 to receive daily synchronous instruction, for all students in grades 4-8, to receive both daily live interaction and at least weekly synchronous instruction, and for all students in grades 9-12 to receive at least weekly synchronous instruction.
-

4. Students enrolled in independent study courses shall meet the applicable age requirements established pursuant to Education Code 46300.1, 46300.4, 47612, and 47612.1, and the applicable residency and enrollment requirements established pursuant to Education Code 46300.2, 47612, 48204, and 51747.3
-
5. For each student participating in an independent study course, satisfactory educational progress shall be determined based on the student's achievement and engagement in the independent study program as indicated by the student's performance on applicable student-level measures of student achievement and engagement set forth in Education Code 52060; completion of assignments, assessments, or other indicators that evidence that the student is working on assignments; learning of required concepts, as determined by the supervising teacher; and progress toward successful completion of the course of study or individual course, as determined by the supervising teacher.
-

If satisfactory educational progress in one or more independent study courses is not being made, the teacher providing instruction shall notify the student and, if the student is under 18 years of age, the student's parent/guardian. The teacher shall conduct an evaluation to determine whether it is in the student's best interest to remain in the course or whether the student should be referred to an alternative program, which may include, but is not limited to, a regular school program. ~~A written record of the evaluation findings shall be treated as a mandatory interim student record maintained for three years from the date of the evaluation. If the student transfers to another California public school, the record shall be forwarded to that school.~~

Procedures for tiered reengagement strategies shall be used for all students who are not making satisfactory educational progress in one or more courses or who are in violation of the written learning agreement, as described in the section "Learning Agreement for Course-Based Independent Study" below. These procedures shall include, but are not necessarily limited to, the verification of current contact information for each enrolled student; a plan for outreach from the school to determine student needs, including connection with health and social services as necessary; and a clear standard for requiring a student-parent-educator conference to review a student's written agreement and reconsider the independent study program's impact on the student's achievement and well-being.

6. Examinations shall be administered by a proctor

7. Statewide testing results shall be reported and assigned to the school at which the student is enrolled and shall be included in the aggregate results of the district.
Test results also shall be disaggregated for purposes of comparisons with the test results of students enrolled in classroom-based courses.
-
 8. A student shall not be required to enroll in courses included in the course-based independent study program
-
 9. The student-teacher ratio in the courses in this program shall ~~meet the requirements of~~ be in accordance with Education Code 51745.6
-
 10. For each student, the combined equivalent daily instructional minutes for courses in this program and all other courses shall meet applicable minimum instructional day requirements, and the student shall be offered the minimum annual total equivalent instructional minutes pursuant to Education Code 46200-46208
-
 11. Courses required for high school graduation or for admission to UC or CSU shall not be offered exclusively through independent study
-
 12. A student participating in this program shall not be assessed a fee that is prohibited by Education Code 49011
-
 13. A student shall not be prohibited from participating in independent study solely on the basis that the student does not have the materials, equipment, or access to Internet connectivity necessary to participate in the course
-
- CSBA NOTE: Pursuant to Education Code 51749.5, a student with disabilities may participate in a course-based independent study program if the student's individualized education program specifically provides for such participation.
14. A student with disabilities, as defined in Education Code 56026, may participate in course-based independent study if the student's individualized education program specifically provides for that participation
-
 15. A temporarily disabled student shall not receive individual instruction pursuant to Education Code 48206.3 through course-based independent study
-
 16. The district shall maintain a plan to transition any student whose family wishes to return to in-person instruction from course-based independent study expeditiously, and, in no case, later than five instructional days

Learning Agreement for Course-Based Independent Study

Before enrolling a student in a course within a course-based independent study program, the Superintendent or designee shall provide the student and, if the student is under age 18 years, the student's parent/guardian, with a written learning agreement that includes all of the following: (Education Code 51749.6)-

1. A summary of the district's policies and procedures related to course-based independent study pursuant to Education Code 51749.5
2. The duration of the enrolled course(s) and the number of course credits for each enrolled course, consistent with the Board certifications made pursuant to Item #3 of ~~the~~ "Course-Based Independent Study ~~section~~" above
3. The duration of the learning agreement, which shall not exceed a school year or span multiple school years
4. The learning objectives and expectations for each course, including, but not limited to, a description of how satisfactory educational progress is measured and when a student evaluation is required to determine whether the student should remain in the course or be referred to an

alternative program, which may include, but is not limited to, a regular school program

5. The specific resources that will be made available to the student, including materials and personnel, and access to Internet connectivity and devices adequate to participate in the educational program and complete assigned work
 6. A statement detailing the academic and other supports that will be provided to address the needs of students who are not performing at grade level, or need support in other areas, such as English learners, students with disabilities with an individualized education program or a Section 504 plan in order to be consistent with their program or plan, students in foster care or experiencing homelessness, and students requiring mental health supports
 7. A statement that enrollment is an optional educational alternative ~~in which~~ and no student may be required to participate.
- In the case of a suspended or expelled student who is referred or assigned to any school, class, or program pursuant to Education Code 48915 or 48917, a statement that instruction may be provided through course-based independent study only if the student is offered the alternative of classroom instruction.
8. The manner, time, frequency, and place for submitting a student's assignments, for reporting the student's academic progress, and for communicating with a student's parent/guardian regarding a student's academic progress
 9. The objectives and methods of study for the student's work, and the methods used to evaluate that work
 10. A statement of the adopted policies regarding the maximum length of time allowed between the assignment and the completion of a student's assigned work, the level of satisfactory educational progress, and the number of missed assignments allowed before an evaluation of whether the student should be allowed to continue in course-based independent study
 11. A statement of the number of course credits or, for the elementary grades, other measures of academic accomplishment appropriate to the learning agreement, to be earned by the student upon completion.

CSBA NOTE: Pursuant to Education Code 51749.6, the date upon which a learning agreement needs to be signed will vary depending on the projected length of an independent study course, as specified below. In addition, for students with disabilities, the certificated employee designated as having responsibility for the special education programming of the student is required to sign the learning agreement.

All learning agreements shall be signed ~~and dated~~ by the student, ~~and by~~ the student's parent/guardian or caregiver if the student is less than 18 years of age, the certificated employee responsible for the general supervision of the independent study course, and as applicable for students with disabilities, the certificated employee designated as having responsibility for the special education programming of the student. If the independent study program is projected to last for more than 15 school days, the learning agreement shall be signed before the commencement of the program. For an independent study program that is projected to last for 15 or fewer school days, the learning agreement shall be signed at any time during the school year in which the independent study program is to take place. (Education Code 51749.6)

~~4.~~ For purposes of ~~this~~ the above paragraph ~~"~~, caregiver" means a person who has met the requirements of Family Code 6550-6552.

Learning agreements may be signed using an electronic signature that complies with state and federal standards, as determined by CDE. (Education Code 51749.6)

A signed learning agreement from a parent/guardian of a student who is less than 18 years of age shall constitute the parent/guardian's permission for the student to receive instruction through course-based independent study. (Education Code 51749.6)

Upon the request of a student's parent/guardian, and before signing a learning agreement as described above, the district shall conduct a telephone, videoconference, or in-person student-parent-educator conference, or other meeting during which the student, parent/guardian, and, if requested by the parent/guardian, an advocate, may ask questions about the educational options, including which curriculum offerings and nonacademic supports will be available to the student in independent study. (Education Code 51749.6)

Student-Parent-Educator Conferences

CSBA NOTE: Education Code 51747 and 51749.5 require districts to hold student-parent-educator conferences as defined by Education Code 51745.5, at specified times. See the accompanying administrative regulation for the definition of student-parent-educator conference.

A student-parent-educator conference shall be held as appropriate including, but not limited to, as a reengagement strategy and/or, if requested by a parent/guardian, prior to enrollment or disenrollment from independent study. (Education Code 51745.5, 51747, 51749.5)

Records

CSBA NOTE: Pursuant to Education Code 51745.6, 51747, 51747.5, and 51749.5, the Education Audit Appeals Panel's, "Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting," includes verification of compliance with specified components of law related to independent study, with loss of apportionment for independent study for districts found to be noncompliant.

The Superintendent or designee shall ensure that records are maintained for audit purposes. These records shall include, but not be limited to: (Education Code 51748; 5 CCR 11703)-

1. A copy of the Board policy, administrative regulation, and other procedures related to independent study
-
2. A listing of the students, by grade level, program, and school, who have participated in independent study, along with the units of the curriculum attempted and completed by students in grades K-8 and the course credits attempted by and awarded to students in grades 9-12 and adult education
-
3. A file of all agreements, with representative samples of each student's work products bearing the supervising teacher's signed or initialed and dated notations indicating that the teacher has personally evaluated the work or personally reviewed the evaluations made by another certificated teacher
-
4. As appropriate to the program in which the students are participating, a daily or hourly attendance register that is separate from classroom attendance records, maintained on a current basis as time values of student work products judged by a certificated teacher, and reviewed by the supervising teacher if they are two different persons

CSBA NOTE: Education Code 51747.5, as amended by AB 176, clarifies that the district is required to maintain documentation of hours or fraction of an hour for both student work products and the time that the student engaged in asynchronous instruction. As a result, districts will need to document hours or fractions of an hour of work product time before converting to days of attendance.

Additionally, the district shall maintain documentation of hours or fraction of an hour for student work products and the time that students engaged in asynchronous instruction. (Education Code 54747.5)

5. Appropriate documentation of compliance with the teacher-student ratios required by Education Code ~~51746~~51745.6 and 51749.5 ~~(Education Code 51746 and 51749.5)~~
-
6. Appropriate documentation of compliance with the requirements pursuant to Education Code 51747.5 to ensure the coordination, evaluation, and supervision of the independent study of

each student by a district employee who possesses a valid certification document pursuant to Education Code 44865 or an emergency credential pursuant to Education Code 44300-
(~~Education Code 51747.5~~)

The district shall document each student's participation in live interaction and synchronous instruction pursuant to Education Code 51747 on each school day, as applicable, in whole or in part, for which live interaction or synchronous instruction is provided as part of the independent study program. A student who does not participate in scheduled live interaction or synchronous instruction shall be documented as ~~nonparticipatory~~non-participatory for that school day. (Education Code 51747.5)

The Superintendent or designee shall also maintain a written or computer-based record such as a grade book or summary document of student engagement, for each class, of all grades, assignments, and assessments for each student for independent study assignments. (Education Code 51747.5)

CSBA NOTE: Education Code 51747 and 51749.6 authorize specified records to be maintained in an electronic file, as provided in the following paragraph. Pursuant to Education Code 51747 and 51749.6, an electronic file includes a computer or electronically stored image of an original document, including, but not limited to, a PDF, JPEG, or other digital file type, that may be sent via fax machine, email, or other electronic means.

Signed written and supplemental agreements, assignment records, work samples, and attendance records may be maintained as an electronic file in accordance with Education Code 51747 and 51749.6, as applicable.-

Program Evaluation

CSBA NOTE: The following optional section may be revised to reflect district practice.

The Superintendent or designee shall annually report to the Board the number of district students participating in independent study, the average daily attendance generated for apportionment purposes, student performance as measured by standard indicators and in comparison to students in classroom-based instruction, and the number and proportion of independent study students who graduate or successfully complete independent study. Based on the program evaluation, the Board and Superintendent shall determine areas for program improvement, as needed.

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
Policy approved: April 10, 2007
revised: August 9, 2011
revised: April 14, 2015
revised: August 10, 2021
revised: March 08, 2022
revised: November 08, 2022
revised: ??, 2025

Board Policy Manual

Sierra-Plumas Joint Unified School District & Sierra County Office of Education

Instruction**Policy 6170.1: Transitional Kindergarten**

CSBA NOTE: The following policy is for use by districts that maintain kindergarten and may be revised to reflect district practice. Education Code 33050 prohibits the waiver of specified provisions related to transitional kindergarten (TK) and kindergarten provided for in Education Code 48000-48003. For more information on waivers, see BP 1431 - Waivers.

The California Department of Education's (CDE), "Universal Prekindergarten FAQs" and "Transitional Kindergarten FAQs," available on its website, provide guidance to districts on the implementation of universal prekindergarten and TK programs. Additionally, CDE has developed a universal prekindergarten resources website, "Universal PreKindergarten, California's Great Start," designed for use by districts that operate a California State Preschool Program (CSPP), Head Start, and/or TK program.

Education Code 48000 defines TK as the first year of a two-year kindergarten program that uses a modified kindergarten curriculum that is age and developmentally appropriate. Many of the requirements applicable to kindergarten, such as class size, minimum school day, and facilities, are also applicable to TK. The district will receive funding based on average daily attendance (ADA) for students in a TK program that meets the requirements specified in Education Code 48000.

Education Code 8281.5 established the California Prekindergarten Planning and Implementation Grant Program as an early learning initiative with the goal of expanding access to classroom-based prekindergarten programs. Grant funds may be used for costs associated with creating or expanding preschool programs through the CSPP or TK programs, or to establish or strengthen partnerships with other providers of prekindergarten education within the district, including Head Start programs, to ensure that high-quality options for prekindergarten education are available for four-year-old children.

Pursuant to the California Preschool, Transitional Kindergarten and Full-Day Kindergarten Facilities Grant Program (Education Code 17375), districts may be awarded grants for the construction of new preschool classrooms, the modernization of existing preschool classrooms, or the modernization of existing kindergarten-grade 12 classrooms that will be converted to provide CSPPs operated by districts on a public school site.

The Governing Board desires to offer a high-quality transitional kindergarten (TK) program for eligible children who do not yet meet the minimum age criterion for kindergarten. The TK program shall assist students in developing the academic, social, and emotional skills needed to succeed in kindergarten and beyond.

The district's TK program shall be the first year of a two-year kindergarten program. (Education Code 48000)

The Board encourages ongoing collaboration among district preschool staff, other preschool providers, elementary teachers, administrators, and parents/guardians in the development, implementation, and evaluation of the district's TK program.

Eligibility

CSBA NOTE: While children are not required to attend kindergarten or TK, all school districts are required to provide TK to age-eligible children pursuant to Education Code 48000. According to CDE's, "Universal Prekindergarten FAQs," no age-eligible child may be denied access to TK by being placed on a waiting list.

The district's TK program shall admit children as follows: (Education Code 48000):

~~1. For the 2023-24 school year, children whose fifth birthday is between September 2 and April 2~~

1. For the 2024-25 school year, children whose fifth birthday is between September 2 and June 2

2. For the 2025-26 school year, and in each school year thereafter, children who turn four by September 1

A child's eligibility for TK enrollment shall not impact family eligibility for a preschool or ~~childcare~~child care program, including, but not limited to, a Head Start program, a ~~childcare~~child care center serving children through an alternative payment program, a general ~~childcare~~child care and development program, a California State Preschool Program (CSPP), a migrant ~~childcare~~child care and development program, ~~childcare~~child care and development services for children with special needs, or a program serving children through a CalWORKs Stage 1, Stage 2, or Stage 3 program. (Education Code 48000)

CSBA NOTE: CDE's, "Universal Prekindergarten FAQs," clarify that children are required to have documentation of required immunizations or a valid exemption prior to admission to TK. For information about required immunizations and exemptions, see BP/AR 5141.31 - Immunizations.

Parents/guardians of eligible children shall be notified of the availability of the TK program and of the age, residency, immunization, and any other enrollment requirements. Enrollment in the TK program shall be voluntary.

CSBA NOTE: The following paragraph is optional. If the district chooses to allow kindergarten-eligible children to enroll in the TK program, CDE recommends in its, "Universal Prekindergarten FAQs," that the district establish criteria to determine selection requirements. The parent/guardian of a kindergarten-eligible child who is enrolled in TK must, at the end of the year, sign a Kindergarten Continuance Form verifying agreement with the child enrolling in kindergarten the following year; see "Continuation to Kindergarten" below.

On a case-by-case basis, a child whose fifth birthday is on or before September 1 may be admitted into the district's TK program upon request of a child's parents/guardians, if the Superintendent or designee, determines that it is in the child's best interest.

CSBA NOTE: The following paragraph is optional. Pursuant to Education Code 48000, the district may, at its discretion, determine whether to allow admittance of children whose fifth birthday is after the date specified for admittance for the applicable year as described above. Such students may be admitted at any time during the school year, including at the beginning of the year. Education Code 48000 provides that districts will not receive ADA apportionment for a child whose birthday is after the date specified for the applicable year until the child's fifth birthday.

At any time during the school year, the district may admit into the TK program a child whose fifth birthday is after the date specified for admittance for the applicable year as described above, provided that upon the recommendation of the Superintendent or designee, the Board determines that enrollment in a TK program is in the child's best interest and the child's parents/guardians approve. Prior to such enrollment, the child's parents/guardians shall be provided information regarding the advantages and disadvantages and any other explanatory information about the effect of early admittance. (Education Code 48000)

CSBA NOTE: The following paragraph is optional and may be deleted by districts that do not allow early enrollment children in TK. Pursuant to Education Code 48000.15, as amended by SB 141 (Ch. 194, Statutes of 2023), for the 2024-25 school year, a district that offers TK to early enrollment children must concurrently offer enrollment in a CSPP program, if offered by the district, space permitting. The district may enroll an early enrollment child in a CSPP program operated by the district regardless of income, after all other eligible children have been enrolled. Districts will not receive ADA apportionment for an early enrollment child admitted to TK until the child's fifth birthday. For more information on district preschool programs, see BP/AR 5148.3 - Preschool/Early Childhood Education.

Additionally, the district may enroll an early enrollment child in TK whose fourth birthday is between June 3 and September 1, inclusive, preceding the school year during which they are enrolled in TK. The Superintendent or designee shall maintain any classroom that includes an early enrollment child with a classroom enrollment that does not exceed 20 students and an adult-to-student ratio of at least one adult to every 10 students. Additionally, if an early enrollment child is enrolled in TK, the district shall concurrently offer enrollment to the child in the district's CSPP, subject to available space. (Education Code 48000.15)

Curriculum and Instruction

The district's TK program shall be based on a modified kindergarten curriculum that is age and developmentally appropriate. (Education Code 48000)

CSBA NOTE: Education Code 48000 states the Legislature's intent that the TK curriculum be aligned to the California Preschool Learning Foundations developed by CDE. These standards address essential knowledge and skills in the subject areas listed below. The standards and companion preschool curriculum frameworks are available on CDE's website.

Pursuant to Education Code 8203.3, CDE in consultation with the California Department of Social Services, is responsible for establishing and updating prekindergarten learning development guidelines that focus on preparing children for kindergarten, including developmental milestones, assessment, and suggested methods for achievement.

The program shall be aligned with the preschool learning foundations and preschool curriculum frameworks developed by the California Department of Education (CDE). It shall be designed to facilitate students' development in essential knowledge and skills related to language and literacy, mathematics, physical development, health, visual and performing arts, science, history-social science, English language development, and social-emotional development.

CSBA NOTE: Pursuant to Education Code 313, as amended by AB 2268 (Ch. 15, Statutes of 2024), students in TK are not required to be assessed in English listening and speaking for purposes of initial identification as an English learner. However, CDE's "Interim Guidance on Transitional Kindergarten Students and English Language Proficiency Testing," provides that districts should continue to conduct the Home Language Survey during TK enrollment to identify whether the primary or native language of a student is a language other than English. Since there may be implications with other state and federal laws, it is recommended that districts consult CSBA's District and County Office of Education Legal Services or district legal counsel, as necessary.

Students in TK are not required to be assessed in English listening and speaking for purposes of initial identification as an English learner. However the district shall conduct the Home Language Survey during enrollment to identify whether the primary or native language of a student is other than English.

CSBA NOTE: The following optional paragraph may be revised to reflect district practice. Education Code 37202 permits districts to maintain TK and kindergarten classes for different lengths of time during the school day, either at the same or a different school site. Districts offering TK classes for different lengths of time are still required to meet the minimum and maximum length of school day provided in law. Pursuant to Education Code 46111, 46115, and 46117, at the kindergarten and TK level the minimum school day is three hours (180 minutes), including recess but excluding noon intermission, and the maximum school day is four hours (240 minutes), excluding recess, except for students in expanded learning opportunity programs intended to supplement instructional time provided by a district pursuant to Education Code 46120, or if the district has adopted an extended-day kindergarten pursuant to Education Code 8973. However, pursuant to Education Code 46119, if the district has fewer than 40 kindergarten students, the Governing Board may apply to the Superintendent of Public Instruction to maintain two kindergarten classes of 150 minutes each, including recesses, taught on the same day by the same teacher. Also see BP/AR 5148.2 - Before/After School Programs and AR 6112 - School Day.

Pursuant to Education Code 48003, districts are required to provide an annual report to CDE regarding the type of kindergarten program offered by the district, including part-day, full-day, or both. The California Basic Educational Data System (CBEDS) School Information Form, located on CDE's website, requires a report on the type of TK program offered.

The Board shall establish the length of the school day in the district's TK program, which shall be at least three hours but no more than four hours long, including recess but excluding noon intermission, except for TK students enrolled in expanded learning opportunity programs provided by the district pursuant to Education Code 46120. If the district has adopted an extended-day kindergarten, the length of the school day for the TK program may be different than the length of the school day for the kindergarten program either at the same or different school sites. The Superintendent or designee shall annually report to CDE as to whether the district's TK programs are offered full-day, part-day, or both. (Education Code 8973, 37202, 46111, 46115, 46117, 48003)

The Superintendent or designee shall collaborate with parents/guardians and relevant community groups, in accordance with the plan developed for how all children in the attendance area of the district will have access to full-day learning programs the year before kindergarten that meet the needs of parents/guardians, including through partnerships with the district's expanded learning ~~offerings opportunities~~, the After School Education and Safety Program, CSPP, Head Start programs, and other community-based early learning and care programs.

CSBA NOTE: The following optional paragraph may be revised to reflect district practice. According to CDE's, "Universal Prekindergarten FAQs," it is the intent of the law to provide separate and unique experiences for TK and kindergarten students. However, districts have flexibility to determine how best to meet the curricular needs of each child and whether TK and kindergarten students may be enrolled in the same classrooms.

Education Code 48000, as amended by SB 153 (Ch. 38, Statutes of 2024), requires districts that commingle TK students and CSPP children in the same classroom to complete an observation using the Classroom Assessment Scoring System (CLASS) tool and CLASS environment tool, rather than the formerly required Early Childhood Environment Rating Scale.

TK students may be placed in the same classrooms as kindergarten students when necessary, provided that the instructional program is differentiated to meet student needs.

TK students may be commingled in the same classroom with four-year-old students from a CSPP program as long as the commingled program meets all of the requirements of each program as well as the following requirements: (Education Code 8207, 48000)~~:-)~~

1. The classroom does not include students enrolled in TK for a second year or students enrolled in a regular kindergarten
-
2. An ~~early childhood environment rating scale, as specified in 5 CCR 18281,~~ is observation using the Classroom Assessment Scoring System (CLASS) tool and CLASS Environmental tool are completed for the classroom
-
3. All children enrolled for 10 or more hours per week are evaluated using the Desired Results Developmental Profile, as specified in 5 CCR 18272
-
4. The classroom is taught by a teacher that holds a credential issued by the Commission on Teacher Credentialing (CTC) in accordance with Education Code 44065 and 44256
-
5. The classroom is in compliance with the adult-child ratio specified in Education Code 8241
-
6. Contractors of the district report the services, revenues, and expenditures for children in the preschool program in accordance with 5 CCR 18068 except for contractors of the TK program

The district shall maintain an average TK class enrollment of not more than 24 students for each school site, not including students who are continuously enrolled in and meet the minimum day requirement for independent study for more than 14 school days in a school year. (Education Code 48000)

Staffing

CSBA NOTE: To be qualified to teach a TK class, the teacher must possess an appropriate multiple subjects or early childhood education credential issued by the Commission on Teacher Credentialing (CTC) authorizing instruction in TK. Education Code 48000 establishes additional requirements for credentialed teachers who are first assigned to a TK class after July 1, 2015, as provided below. CTC may issue a one-year emergency specialist teaching permit in early childhood education that authorizes teaching all subjects in a self-contained TK general education classroom, provided that certain conditions are met as specified in Education Code 44300.

Additionally, 5 CCR 80067, 80067.1, 80067.2, and 80067.3, pertaining to the prekindergarten-grade 3 (PK-3) early childhood education specialist credential, include requirements, and accelerated pathways to meet the requirements, in an effort to increase the number of early childhood education teachers. The PK-3 credential is designed to provide individuals who already hold a bachelor's degree and have

gained experience in early childhood education through their work, to have an expedited pathway to earning the credential to teach in the PK-3 environment; see CTC Coded Correspondence 24-03 for more information. For more information about the Early Childhood Education Emergency Specialist Permit/Emergency Transitional Kindergarten Permit, see AR 4112.2 -- Certification.

TK assignments are subject to assignment monitoring and reporting by the County Superintendent of Schools in accordance with Education Code 44258.9.

The Superintendent or designee shall ensure that teachers assigned to teach in TK classes possess a teaching credential or permit from CTC that authorizes such instruction.

CSBA NOTE: Education Code 48000 extends until August 1, 2025, the requirement for credentialed teachers who are first assigned to a TK class to meet additional qualifications, as described below.

A credentialed teacher who is first assigned to a TK class after July 1, 2015, shall, by August 1, 2025, have at least 24 units in early childhood education and/or child development, comparable professional experience in a preschool setting, and/or a child development teacher permit or an early childhood specialist credential issued by CTC. (Education Code 48000)

The Superintendent or designee may provide professional development as needed to ensure that TK teachers are knowledgeable about the standards and effective instructional methods for teaching young children, including, but not limited to, developing competencies in serving inclusive classrooms and dual language learners.

The district shall maintain an average of at least one adult for every 12 students for TK classrooms and, contingent upon an appropriation of funding, maintain an average of at least one adult for every 10 students commencing with the 2025-26 school year. (Education Code 48000)

Continuation to Kindergarten

CSBA NOTE: The following section is consistent with guidance in CDE's, "Universal Prekindergarten FAQs."

There is no requirement that an age-eligible student complete a year of TK or kindergarten before enrolling in first grade. Pursuant to Education Code 48010, a student must be six years old on or before September 1 to be eligible for first grade. However, if a student is not six years old by September 1, the student may be admitted to first grade in accordance with Education Code 48011, if the child has completed one year of kindergarten or, in some cases, has attended some kindergarten. CDE's, "Universal Prekindergarten FAQs," note that a year of TK is not equivalent to a year of kindergarten, for purposes of enrolling a 5-year-old student in first grade pursuant to Education Code 48011.

Students who complete the TK program shall be eligible to continue in kindergarten the following school year. Parents/guardians of such students shall not be required to submit a signed Kindergarten Continuance Form for kindergarten attendance.

CSBA NOTE: The following optional paragraph is for use by districts that allow kindergarten-eligible children to enroll in TK; see "Eligibility" above. When such students are subsequently enrolled in kindergarten, the district is required to obtain a signed Kindergarten Continuance Form in order to receive kindergarten ADA for those children since they would otherwise be age-eligible for first grade. A sample Kindergarten Continuance Form is available on CDE's, "Universal Prekindergarten FAQs," website. CDE recommends that approval for a student to continue in kindergarten not be sought until near the end of the year of TK, since permission obtained unreasonably far in advance could be found invalid.

However, whenever children who would otherwise be age-eligible for kindergarten are enrolled in TK, the Superintendent or designee shall obtain a Kindergarten Continuance Form signed by the parent/guardian near the end of the TK year consenting to the child's enrollment in kindergarten the following year.

CSBA NOTE: Pursuant to Education Code 46300, the district may not include for ADA purposes the attendance of any student for more than two years in kindergarten or for more than two years in a combination of TK and kindergarten.

A student shall not attend more than two years in kindergarten or a combination of TK and kindergarten. (Education Code 46300)

Assessment

CSBA NOTE: The following section regarding assessment of TK students' development and progress may be revised to reflect district practice. One assessment resource for TK students is CDE's Desired Results Developmental Profile, which is designed to assess the developmental progression of all children from early infancy to kindergarten entry. Additionally, CDE's report, "Proposed Tools and Process for the Early identification of Developmental Delays and Learning Disabilities," provides tools and a process for the early identification of children between two and six at risk for developmental delays or learning disabilities.

The Superintendent or designee may develop or identify appropriate formal and/or informal assessments of TK students' development and progress. The Superintendent or designee shall monitor and regularly report to the Board regarding program implementation, the progress of students in meeting related academic standards, and student preparedness for future education.

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
Policy adopted: June 17, 2015
revised: December 11, 2018
revised: January 12, 2021
revised: March 08, 2022
revised: January 09, 2024
revised: ??, 2025

Board Policy Manual

Sierra-Plumas Joint Unified School District & Sierra County Office of Education

Instruction**Policy 6174: Education For English Learners**

CSBA NOTE: The following policy may be revised to reflect district practice. State and federal law establish requirements for the identification, placement, and education of English learners.

Pursuant to Education Code 42238.02 and 42238.03, the local control funding formula provides additional funding based on the number and concentration of unduplicated counts of students who are English learners, foster youth, and/or eligible for free or reduced-price meals. Such funds must be used to increase or improve services for unduplicated students at least in proportion to the increase in funds apportioned on the basis of the number or concentration of unduplicated students; see BP 3100 - Budget.

In addition, 20 USC 6801-7014 (Title III) provide grant funds that may be used to supplement, but not supplant, funding from other sources for the purpose of ensuring that English learners attain English proficiency and meet the same challenging academic standards that are applicable to all students. During the Federal Program Monitoring (FPM) process, California Department of Education (CDE) staff will expect to see evidence that the district has complied with state and federal requirements. See CDE's website for FPM compliance monitoring instruments.

For further information regarding English learners, programs, and services, see CDE's, "The California English Learner Roadmap: Strengthening Comprehensive Educational Policies, Programs and Practices for English Learners," (Roadmap) available on its website.

Pursuant to Education Code 361, as added by AB 2074 (Ch. 946, Statutes of 2024), CDE is required to develop a statewide implementation plan for the, "EL Roadmap Policy," which includes clear and measurable statewide goals of implementation, alignment with other state initiatives, guidance for districts, and a system for monitoring implementation of the plan.

The Governing Board intends to provide English learners with challenging curriculum and instruction that maximize the attainment of high levels of proficiency in English, advance multilingual capabilities, and facilitate student achievement in the district's regular course of study.

CSBA NOTE: Pursuant to Education Code 60811, the State Board of Education (SBE) adopted state academic content standards for English language development (ELD), and the English Language Arts/English Language Development Framework aligned with the California Common Core State Standards for English language arts, for students whose primary language is a language other than English. A supplementary resource, "Integrating the CA ELD Standards into K-12 Mathematics and Science Teaching and Learning," specifies the correspondence of the state ELD standards to the California Common Core State Standards for mathematics and the Next Generation Science Standards.

CDE's, "California Digital Learning Integration and Standards Guidance," available on its website, provides distance learning curriculum and instructional guidance for mathematics, English language arts, and English language development.

Additionally, CDE's, "Roadmap" encourages differentiated instruction and curriculum which are integrated across all subject areas and emphasizes inquiry-based learning and critical thinking skills.

English learners shall be provided differentiated English language development instruction which is targeted to their English proficiency level. Such instruction shall be based on sound instructional theory, be aligned with state content standards, emphasize inquiry-based learning and critical thinking skills, and be integrated across all subject areas.

CSBA NOTE: The following items are for use by districts that maintain middle and/or high schools and may be revised to reflect the grade levels offered by the district. Education Code 60811.8 prohibits districts from denying any student who is an English learner the opportunity to enroll in core curriculum courses, courses required for middle school promotion or high school graduation, courses

required for college admission, or advanced courses, with specified exceptions for recently arrived immigrant children and youth as defined in 20 USC 7011. Pursuant to Education Code 60811.8, as amended by AB 714 (Ch. 342, Statutes of 2023), "newcomer student" has the same meaning as "immigrant children and youth." However, Education Code 60811.8 does not require districts to create supplemental courses in languages other than English.

No middle or high school student who is an English learner shall be denied enrollment in any of the following: (Education Code 60811.8)

1. Courses in the core curriculum areas of reading/language arts, mathematics, science, and history/social science, courses required to meet state and local high school graduation requirements, or courses required for middle school grade promotion-

~~1. However, an English learner who has been enrolled in a middle or high school in the United States for less than 12 months or student who is enrolled as a newcomer student or an immigrant child or youth, as defined in 20 USC 7011, or is a student participating in a program designed to develop the basic English skills meet the academic and transitional needs of newly arrived immigrant newcomer students and that has as its primary objective the development of English language proficiency, may be denied participation enrollment in any such course of the courses stated above~~ if the course of study provided to the student is designed to remedy academic deficits incurred during participation and is reasonably calculated to enable the student to attain parity of participation in the standard instructional program within a reasonable length of time after the student enters the school system.

-
2. A full course load of courses specified in Item #1 above
-
3. Other courses that meet the "A-G" course requirements for college admission or are advanced courses such as honors or Advanced Placement courses, on the sole basis of the student's classification as an English learner

CSBA NOTE: Education Code 52060 requires the district's local control and accountability plan (LCAP) to include annual goals and specific actions, aligned to state and local priorities, for all students and for each "numerically significant" student subgroup as defined in Education Code 52052, including English learners; see BP/AR 0460 - Local Control and Accountability Plan. CDE's, "Roadmap" provides an alignment between principles outlined for English learners and the eight state priority areas required in the district's LCAP.

Education Code 52052, as amended by SB 114 (Ch. 48, Statutes of 2023), has been expanded to include long-term English learners as a numerically significant subgroup, separate from English learners. Pursuant to Education Code 52052, as amended by SB 141 (Ch. 194, Statutes of 2023), a "long-term English learner" is defined as a student who has not attained English language proficiency within seven years of initial classification as an English learner.

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, ~~and long-term English learners, in accordance with Board Policy and Administrative Regulation 0460 - Local Control and Accountability Plan.~~

CSBA NOTE: The following paragraph may be revised to reflect district strategies for parent/guardian and community involvement. Education Code 305 requires the district to solicit input on language acquisition programs as part of the parent/guardian and community engagement process during the development of the LCAP; see "Language Acquisition Programs" below. In addition, if district enrollment includes at least 15 percent English learners, with at least 50 students who are English learners, Education Code 52063 requires the establishment of an English Learner Parent Advisory Committee to review and comment on the district's LCAP; see the accompanying administrative regulation and BP 0460 - Local Control and Accountability Plan.

The Superintendent or designee shall encourage parent/guardian and community involvement in the development and evaluation of programs for English learners. The Superintendent or designee may also provide an English development literacy training program for parents/guardians and community members so that they may better support students' English language development.

Staff Qualifications and Training

CSBA NOTE: Commission on Teacher Credentialing's (CTC) leaflet CL-622, "Serving English Learners," and "Bilingual Authorization Educator Preparation Preconditions, Program Standards, and Bilingual Teaching Performance Expectations," describe requirements pertaining to the qualifications of teachers of English learners. A teacher who is assigned to provide English language development, specially designed academic instruction in English, and/or primary language instruction to English learners must hold an appropriate authorization from CTC; see AR 4112.22 - Staff Teaching English Learners.

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

CSBA NOTE: The following paragraph reflects a requirement for districts that receive federal Title III funds to improve the education of English learners and is recommended for use by all districts. 20 USC 6825 lists the required uses of such funds, including the provision of professional development of sufficient intensity and duration to have a positive and lasting impact on teachers' performance in the classroom. Pursuant to 20 USC 6825, such professional development must not include one-day or short-term workshops and conferences.

The district 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)

CSBA NOTE: The following paragraph is optional. CDE's, "Roadmap," indicates the importance of a supportive and collaborative environment in order for teachers to effectively address the complex needs of English learners.

Staff development shall also address the sociocultural needs of English learners and provide opportunities for teachers to engage in supportive, collaborative learning communities.

Identification and Assessment

CSBA NOTE: CDE's, "Roadmap," emphasizes the importance of early identification of English learners, as early childhood is a crucial period of time for language development. Education Code 313 requires any district that has one or more students who are English learners to assess the English language proficiency of those students using the English Language Proficiency Assessments for California (ELPAC).

However, pursuant to Education Code 313, as amended by AB 2268 (Ch. 15, Statutes of 2024), students in transitional kindergarten (TK) are exempted from this assessment requirement. CDE's, "Interim Guidance on Transitional Kindergarten Students and English Language Proficiency Testing," provides that districts should continue to conduct the Home Language Survey during TK enrollment to identify whether the primary or native language of a student is a language other than English. Since there may be implications with other state and federal laws, it is recommended that districts consult CSBA's District and County Office of Education Legal Services or district legal counsel, as necessary.

The ELPAC includes an initial test for identifying students who may be English learners and an annual summative assessment for determining English learners' level of English proficiency and progress in acquiring the skills of listening, speaking, reading, and writing in English. CDE also provides a home language survey to be used to identify students who should be tested for English proficiency. See the accompanying administrative regulation for further information about test administration, identification of English learners, and reclassification criteria.

The Superintendent or designee shall maintain procedures for the early identification ~~of English learners and an~~ assessment of ~~their~~the proficiency ~~of English learners at all grade levels, except transitional kindergarten,~~ using the English Language Proficiency Assessments for California (ELPAC). To oversee test administration, the Superintendent or designee shall annually designate a district ELPAC coordinator and a site coordinator for each test site in accordance with 5 CCR 11518.40-11518.45.

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

CSBA NOTE: In addition to testing the level of English proficiency of English learners, districts are required, pursuant to Education Code 60640, to administer the California Assessment of Student Performance and Progress (CAASPP) to English learners; see BP/AR 6162.51 - State Academic Achievement Tests. As needed, English learners may be provided with testing resources, such as universal tools, designated supports, and accommodations, specified in 5 CCR 853 during test administration.

CAASPP also includes the optional California Spanish Assessment for students in grades 3-8 and high school, which measures a student's competency in reading, writing, and listening in Spanish.

Pursuant to Education Code 60900.1, CDE is required to annually post on its website CAASPP test results by English language acquisition status and to report enrollment data by English language acquisition status and disability.

In addition, 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 853. 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 853)

CSBA NOTE: The following paragraph is optional. CDE's, "Roadmap," highlights the importance of formative assessments in order to continually adapt methodologies and instruction to meet the needs of English learners.

Formative assessments may be utilized to analyze student performance and appropriately adapt teaching methodologies and instructions.

Language Acquisition Programs

CSBA NOTE: Education Code 305-310 authorizes parents/guardians to select a language acquisition program that best suits their child. At a minimum, the district must offer a structured English immersion program. It also may offer a dual-language immersion program, transitional and developmental program for English learners, or other language acquisition program as defined in Education Code 306. Pursuant to 20 USC 6312 and 34 CFR 100.3, parents/guardians have a right to decline or opt their child out of a language acquisition program. The following section may be revised to reflect programs offered by the district. Also see the accompanying administrative regulation.

The district 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 district 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)

CSBA NOTE: The following optional paragraph may be revised to reflect district practice. The Education Code does not define the term "nearly all" for purposes of ensuring that nearly all instruction in the structured English immersion program is provided in English pursuant to Education Code 306. The following paragraph defines "nearly all" as to provide that all classroom instruction be conducted in English except for clarification, explanation, and support as needed. The district could instead establish a minimum percentage of classroom instructional time to be conducted in English or specify the types of courses to be conducted in English and the courses (e.g., science, algebra) to be taught in the student's primary language.

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.

CSBA NOTE: Items #1-2 below are optional and may be revised to reflect district practice.

In addition, language acquisition programs offered by the district may include, but are not limited to, the following: (Education Code 305-306)-

1. A dual-language immersion program that provides integrated language learning and academic instruction for native speakers of English and native speakers of another language, with the goals of high academic achievement, first and second language proficiency, and cross-cultural understanding
-
2. A transitional or developmental program for English learners that provides literacy and academic instruction in English and a ~~student's~~ student's native language and that enables an English learner to achieve English proficiency and academic mastery of subject matter content and higher order thinking skills, including critical thinking, in order to meet state academic content standards

CSBA NOTE: The following paragraph is for use by districts that maintain any of grades K-3.

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)

In establishing the district's language acquisition programs, the Superintendent or designee shall consult with parents/guardians and the community during the LCAP development process. The Superintendent or designee 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 in the district, 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)

CSBA NOTE: Pursuant to 5 CCR 11311, districts are required to establish a process with specified components for schools to receive and respond to requests from parents/guardians of enrolled students, and those enrolled for attendance in the next school year, to establish a language acquisition program other than, or in addition to, those already available at the school.

See "Language Acquisition Programs" in the accompanying administrative regulation.

Whenever a student is identified as an English learner based on the results of the ELPAC, the student's parents/guardians 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)

~~Until July 1, 2029, the Superintendent or designee may, with Board approval, and as specified in BP 5117-Interdistrict Attendance, enter into an instruction collaboration agreement (ICA) with another school~~

~~district, county office of education, or charter school to offer the same or similar courses and coursework to students who have been impacted by teacher shortages, disruptions, or cancellations, or teacher shortages to dual language immersion programs. (Education Code 48345)~~

Reclassification/Redesignation

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

English learners shall be reclassified as fluent English proficient when they are able to comprehend, speak, read, and write English well enough to receive instruction in an English language mainstream classroom 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)

CSBA NOTE: Education Code 313 and 52164.6, and 5 CCR 11303, require that the district's reclassification process include, at a minimum, the criteria specified in Items #1-4 below.

Additionally, during the FPM process CDE will review, as mandatory evidence of program implementation and compliance, if the district has a current adopted Board policy and/or administrative regulation(s) that describes the reclassification process.

SBE has approved the use of the Summative ELPAC Overall Performance Level (PL) 4 as the statewide standardized English language proficiency (ELP) criterion for reclassification. According to CDE's, "English Language Proficiency Assessments for California Information Guide," districts are required to use Overall PL 4 to determine whether a student has met the ELP assessment criterion, as reflected in Item #1 below. All other reclassification criteria, as provided in Items #2-4 below, remain locally determined.

Additional guidance and resources regarding reclassification criteria are available on CDE's website. The district may expand the following list to reflect any additional criteria it has established.

The criteria for determining whether an English learner shall be reclassified as fluent English proficient shall include, but not be 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

CSBA NOTE: CDE's "Observation Protocol for Teachers of English Learners (OPTTEL)," is a resource to support educators in monitoring and evaluating language use of English learner.

2. Evaluation by the student's classroom teacher and any other certificated staff with direct responsibility for teaching or placement decisions related to the student, including, but not limited to, a review of the student's curriculum mastery and academic performance
3. Parent/guardian involvement, including:
 - a. Notice to parents/guardians of language reclassification and placement, including a description of the reclassification process and the parent/guardian's opportunity to participate
 - b. Encouragement of parent/guardian participation in the district's reclassification procedure, including seeking parent/guardian opinion and consultation during the reclassification process
 - c. Provision of an interpreter for the parent/guardian, when necessary

CSBA NOTE: Pursuant to Education Code 313, Item #4 requires comparison of student performance on an objective assessment of basic skills that provides an empirically established range of performance of English proficient students of the same age. A letter from CDE to district superintendents, "Updated Reclassification Guidance for 2018-19," dated January 18, 2019, clarifies that the Smarter Balanced Summative Assessment may be used as a local measure of the fourth criterion for grades 3-8 and 11, or districts may select another local assessment for all grade levels. CDE correspondence and resources, available on its website, provide examples of appropriate measures.

4. Comparison of student performance on an objective assessment of basic skills in English against an empirically established range of performance in basic skills, based on the performance of English proficient students of the same age, which demonstrates whether the student is sufficiently proficient in English to participate effectively in a curriculum designed for students of the same age whose native language is English

The student's language proficiency assessments, the participants in the reclassification process, and any decisions regarding reclassification shall be retained in the student's permanent record. (5 CCR 11305)

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

CSBA NOTE: Pursuant to 20 USC 6841, districts receiving federal Title III funding are required to report to CDE the number and percentage of English learners, including English learners with a disability, meeting state academic standards for each of four years after they are no longer receiving services under Title III. During the FPM process, CDE will review whether the district monitors the progress of reclassified students for a minimum of four years to ensure correct classification and placement of reclassified students and the provision of additional academic support as needed. A letter from CDE to district superintendents, "Monitoring Reclassified Students," dated December 20, 2019, describes the areas in which districts should monitor students to ensure academic progress of former English learner students.

Districts that do not receive Title III funding may revise the following paragraph to reflect district practice.

The Superintendent or designee shall monitor students for at least four years following their reclassification to ensure the students have not prematurely exited, any academic deficit incurred through participation in the English learner program has been remedied, and the students are meaningfully participating in the standard instructional program compared to students who had never participated in an English learner program. (5 CCR 11304; 20 USC 6841)

Program Evaluation

CSBA NOTE: The following section may be revised to reflect indicators agreed upon by the Governing Board and Superintendent or designee for measuring the effectiveness of the district's educational program for English learners. Education Code 52061 requires that the annual update of the LCAP include a review of progress toward the goals included in the LCAP, an assessment of the effectiveness of the specific actions described in the LCAP toward achieving the goals, and a description of changes the district will make as a result of this review and assessment.

Pursuant to Education Code 313.2, CDE is required to annually determine the number of students in each district and school who are, or are at risk of becoming, long-term English learners and to report that information to districts and schools. Definitions of "long-term English learner" and "English learner at risk of becoming a long-term English learner" are contained in Education Code 313.1.

The definition of "long-term English learner" in Education Code 313.1 is an English learner who is enrolled in any of grades 6 to 12; has been enrolled in schools in the United States for six years or more; has remained at the same English language proficiency level for two or more consecutive prior years, or has regressed to a lower English language proficiency level; and a student in any of grades 6 to 9 who has scored far below basic or below basic on the prior year's English language arts standards-based achievement test administered pursuant to Education Code 60640, or a score determined by the Superintendent of Public Instruction on any successor test. This definition differs

from the definition of long-term English learner pursuant to Education Code 52052 for purposes of state and local priorities set forth in the LCAP.

20 USC 6311 requires the inclusion of a performance indicator on English language proficiency within the state accountability system under Title I.

To evaluate the effectiveness of the district's 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 as defined in ~~accordance with~~ Education Code ~~311~~
~~-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 district's LCAP
~~- for English learners and long-term English learners as defined in Education Code 52052~~
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 by the district

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

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
Policy adopted: April 10, 2007
revised: February 12, 2013
revised: June 17, 2015
revised: May 9, 2017
revised: October 9, 2018
revised: August 13, 2019
revised: September 12, 2023
revised: ??, 2025

Board Policy Manual

Sierra-Plumas Joint Unified School District & Sierra County Office of Education

Board Bylaws**Bylaw 9240: Board Training**

CSBA NOTE: The following optional bylaw may be revised to reflect district practice.

CSBA's Professional Governance Standards include expectations that each Governing Board member will participate in professional development and commit the time and energy necessary to be an informed and effective leader. See CSBA's website for education opportunities, including, but not limited to, the Institute for New and First-Term Board Members, Masters in Governance Program, Annual Education Conference and Trade Show, Legal Symposium for Experienced Board Members, Board Presidents Workshop, Brown Act Workshop, Policy Update Webinars, and Ethics Trainings, as well as other workshops and webinars on specific topics, and in-district governance consulting services.

~~The Board of Education~~The Governing Board believes that the Board's ability to effectively and responsibly govern the district is essential to promoting student achievement, building positive community relations, and protecting the public interest in district schools. Board members shall ~~be provided sufficient~~participate in mandatory ethics training, as outlined below, and are encouraged to participate in ongoing opportunities for professional development ~~that helps~~sufficient to help them understand their responsibilities, stay abreast of new developments in education, and ~~develop boardsmanship~~improve governance skills.

CSBA NOTE: Government Code 53234-53235.2 requires a Board member, except for a member whose term of office ends before January 1, 2026, to receive specified training in ethics by January 1, 2026, and at least once every two years thereafter, and for the district to maintain records of such training. Additionally, Government Code 53235, as amended by AB 2631 (Ch. 201, Statutes of 2024), requires the Fair Political Practices Commission, in consultation with the Attorney General, to create, maintain, and make an ethics training course available to local agency officials, including Board members.

Unless a Board member's term expires prior to January 1, 2026, each Board member shall complete ethics training in accordance with Government Code 53234-53235.2 by January 1, 2026, and at least once every two years thereafter. (Government Code 53235)

Once completed, the Board member shall inform the Board president and Superintendent, who shall ensure that records are retained for each Board member's participation in the required ethics training.

The Board president and/or the Superintendent or designee shall provide an orientation to newly elected or appointed Board members ~~which includes comprehensive information regarding~~consistent with Board roles, policies, Bylaw 9230 - Orientation.

The Board president shall work with the Superintendent or designee to include funds for professional development and ~~procedures~~associated reasonable travel expenses for the Board as a whole and for each individual Board member in the district's ~~vision~~proposed annual budget.

Consistent with the availability of funds in the district's adopted annual budget, the Board president or designee shall annually develop, and goals, operations, and current challenges. Throughout their first term, Board members shall continue to participate in additional educational opportunitiesbring to the Board for adoption at a Board meeting, a Board professional development calendar designed to assist themthe Board as a whole in understanding the principles of effective governance, including, but not limited to, information on school finance and budgets, student achievement and assessment, labor relations, community relations, program evaluation, open meeting laws (the Brown Act), conflict of interest laws, and other topics necessary to govern effectively and in compliance with law.

~~All Board members are encouraged to continuously participate in advanced training offered by the California School Boards Association in order to reinforce boardsmanship skills and build knowledge related to key education issues. Such activities may include online courses, webinars, webcasts, and in-~~

~~person attendance at workshops and conferences. In addition, workshops and consultations may be held within the district on issues that involve the entire governance team.~~

~~Funds for board training shall be budgeted annually for the Board and each Board member. In selecting appropriate activities, the Board and/or individual Board members shall consider activities that are aligned with the district's vision and goals and the needs of the Board or individual member to obtain specific knowledge and skills. The Board shall annually develop a board training calendar in order to schedule and track board training activities and to schedule opportunities for Board members to report on the activities in which they participated.~~

~~Board members may attend a conference or similar public gathering with other Board members and/or with the Superintendent or designee in order to develop common knowledge and understanding of an issue or engage in team building exercises. In such cases, a majority of the Board members shall~~

CSBA NOTE: The following paragraph permits individual Board members to identify and participate in additional professional development opportunities, with the only condition that there are funds available in the district's adopted annual budget for such purpose. It may be revised to reflect district practice.

Consistent with the availability of funds in the district's adopted annual budget, individual Board members may identify and participate in additional professional development opportunities, and shall timely inform the Board president and the Superintendent upon doing so. Additionally, the Superintendent or designee shall establish timelines and procedures for how an individual Board member shall request that the district pay for such professional development opportunities, whether in advance or by reimbursement.

Board members are encouraged to consider participating in the professional development opportunities offered by CSBA such as the Institute for New and First-Term Board Members, Masters in Governance Program, Annual Education Conference and Trade Show, Legal Symposium for Experienced Board Members, Board Presidents Workshop, Brown Act Workshop, Policy Update Webinars, and Ethics Trainings.

Individual Board members are encouraged to share the knowledge or skills acquired from individual professional development opportunities with the full Board, thereby benefiting the Board and district.

CSBA NOTE: Pursuant to Government Code 54952.2, a "meeting" subject to Brown Act requirements does not include the attendance of a majority of the Board's members at a conference or similar public gathering, provided that a majority of the members do not discuss among themselves business of a specific nature that is within the subject matter jurisdiction of the Board. Also see BB 9320 - Meetings and Notices.

Consistent with Board Bylaw 9320 - Meetings And Notices, Board members may attend a professional development opportunity as part of a conference or similar public gathering, such as the Annual Education Conference and Trade Show hosted by CSBA, so long as a majority of the Board members do not discuss among themselves, other than as part of the scheduled program, business of a specified nature that is within the district's jurisdiction,~~so as not to violate the Brown Act open meeting laws pursuant to Government Code 54952.2.~~

~~Board members shall report to the Board, orally or in writing, on the board training activities they attend, for the purpose of sharing the acquired knowledge or skills with the full Board and enlarging the benefit of the activity to the Board and district.~~

Board Policy Manual

Sierra-Plumas Joint Unified School District & Sierra County Office of Education

Board Bylaws**Bylaw 9270: Conflict Of Interest**

CSBA NOTE: Pursuant to Government Code 87300, the Governing Board is mandated to adopt a conflict of interest code, as specified in "Conflict of Interest Code" below. Additionally, pursuant to Government Code 1126, the Board is mandated to adopt policy regarding incompatible offices and activities, as specified in "Incompatible Offices and Activities" below.

Determining whether a conflict of interest exists requires an analysis under (1) the conflict of interest provisions of the Political Reform Act (PRA) (Government Code 87100-87505), as specified in "Conflict of Interest under the Political Reform Act," (2) Government Code 1090-1098, as specified in "Conflict of Interest under Government Code 1090 - Financial Interest in a Contract," and (3) the common law doctrine against conflict of interest, as specified in "Common Law Doctrine Against Conflict of Interest" below. Additionally, different conflict of interest law provisions apply to different officials and positions. Therefore, it is strongly recommended that districts consult CSBA's District and County Office of Education Legal Services or district legal counsel, and staff from the Fair Political Practices Commission (FPPC), as soon as a potential conflict is identified.

The Governing Board desires to maintain the highest ethical standards and help ensure that decisions are made in the best interest of the district and the public. Accordingly, no "District Official," defined as a Board member, district employee, or other person in a position designated position in the district's conflict of interest code, shall participate in the making of any decision for the district when the decision will or may be affected by the ~~Board member's, district employee's, or other designated persons~~ District Official's financial, family, or other personal interest or consideration.

~~Even if a prohibited conflict of interest does not exist, as defined by law.~~

Additionally, a Board member shall abstain from voting on personnel matters that uniquely affect the Board member's relatives. However, a Board member may vote on collective bargaining agreements and personnel matters that affect a class of employees to which the Board member's relative belongs. Relative means an adult who is related to the Board member by blood or affinity within the third degree, as determined by ~~the~~ common law, or an individual in an adoptive relationship within the third degree. (Education Code 35107)

CSBA NOTE: The following paragraph reflects the common law definition of "relative within the third degree."

A relationship within the third degree includes an individual's parents, grandparents, great-grandparents, children, grandchildren, great-grandchildren, brothers, sisters, aunts, uncles, nieces, nephews, and the similar family of the individual's spouse/registered domestic partner, unless the individual is widowed or divorced.

Conflict of Interest Code

CSBA NOTE: The Board is required to adopt a conflict of interest code in compliance with Government Code 87300-87313. Pursuant to Government Code 87303, the district's conflict of interest code is required to be approved by the appropriate code reviewing body. For districts located entirely in one county, the code reviewing body is the board of supervisors of the county in which the district is located. The FPPC is the code reviewing body for those school districts located in more than one county.

Pursuant to 2 CCR 18730, the requirements of the Government Code are satisfied if a district adopts a conflict of interest code that incorporates 2 CCR 18730 by reference, along with a list of District Officials and disclosure categories. The accompanying exhibit contains a sample resolution that includes an appendix with District Officials and disclosure categories which, once adopted by the Board, will comprise the terms of the district's conflict of interest code that should be submitted to the code reviewing body.

The Board shall adopt a conflict of interest code for the district that incorporates the provisions of 2

CCR 18730 by reference, ~~specifies the district's designated positions~~ delineates the District Officials, and provides the disclosure categories required for each position. The conflict of interest code shall be submitted to the district's code reviewing body for approval, in accordance with Government Code 87303 and within the deadline for submission established by the code reviewing body. ~~(Government Code 87303)~~

Upon direction by the code reviewing body, the Board shall review ~~the district's~~ conflict of interest code and submit any changes to the code reviewing body or, if no change is required, the Board shall submit a written statement to that effect. (Government Code 87306.5)

When a change in the district's conflict of interest code is necessitated due to changed circumstances, such as the creation of new ~~designated positions~~, District Officials or changes to the duties ~~assigned to existing positions, amendments, or revisions of~~ District Officials, the ~~amended code~~ Board shall amend the code, which shall then be submitted to the code reviewing body within 90 days after the changed circumstances necessitating the amendments have become apparent. (Government Code 87306)

When reviewing and preparing the district's conflict of interest code, the Superintendent or designee shall provide officers, employees, consultants, and members of the community adequate notice and a fair opportunity to present their views. (Government Code 87311)

Conflict of Interest under the Political Reform Act

CSBA NOTE: The FPPC has adopted an eight-step analysis, detailed in Government Code 87100-87500, 2 CCR 18700-18707, and interpretive opinions, to determine whether a conflict of interest exists under the PRA for a District Official. When such a conflict exists, the individual with a conflict is required to disclose the interest and not participate in the decision, as specified below. Because Family Code 297.5 grants a registered domestic partner the same rights, protections, and benefits as a spouse under state law, analysis of a conflict of interest with regard to a Board member's spouse is also applicable to a registered domestic partner.

~~Board members and designated employees shall annually file a Statement of Economic Interest/Form 700 in accordance with the disclosure categories specified in the district's conflict of interest code. A Board member who leaves office or a designated employee who leaves district employment shall, within 30 days, file a revised statement covering the period of time between the closing date of the last required statement and the date of leaving office or district employment. (Government Code 87302, 87302.6)~~

Conflict of Interest under the Political Reform Act

~~A district official, including a Board member, designated employee, or other person in a designated position~~ A District Official shall not make, participate in making, or in any way use or attempt to use an official position to influence a governmental decision in which the ~~district official~~ District Official knows or has reason to know that there is a disqualifying conflict of interest. A disqualifying conflict of interest exists if the decision will have a "reasonably foreseeable material financial effect," which is distinguishable from the effect on the public generally, on the ~~district official, the district official's~~ District Official's immediate family, or any financial interest described in 2 CCR 18700. (Government Code 87100, 87101, 87103; 2 CCR 18700-18707)

A ~~district official~~ District Official makes a governmental decision when, acting within the authority of the office or position, the ~~district official~~ District Official authorizes or directs any action on a matter, votes or provides information or opinion on it, contacts or appears before ~~another district official~~ other District Officials for the purpose of affecting the decision, or takes any other action specified in 2 CCR 18704.

CSBA NOTE: 2 CCR 18705 permits a District Official who is financially interested in a contract to participate in making a decision on the contract if (1) the District Official discloses the existence of the conflict and describes with particularity the nature of the financial interest in the contract, (2) gives a summary description of the circumstances under which the District Official believes the conflict may arise, and (3) either the District Official, or another District Official, discloses the legal basis for concluding that no alternative source of decision exists for the district.

~~However, a district official shall participate in the making of a contract in which the district official~~ However, a District Official is not prohibited from participating in the making of a contract in which the District Official has a financial interest if such participation is required by the rule of

necessity or legally required participation pursuant to Government Code 87101 and 2 CCR 18705.

Conflict of Interest from Campaign Contributions

To avoid improper influence over the Board's decision making involving the issuance of a license, permit, or other entitlements for use, including a contract, district officers, which includes Board members or agency heads, shall comply with Government Code 84308, including the following: (Government Code 84308)

CSBA NOTE: Government Code 84308, as amended by SB 1181 (Ch. 785, Statutes of 2024) and SB 1243 (Ch. 1017, Statutes of 2024), imposes specified disclosure requirements and restrictions on accepting, soliciting, or directing campaign contributions of more than \$500 by board members and superintendents from a party or participant to a proceeding before the district involving a contract, license, permit, or other entitlement for use, as defined, or from an agent of such a party or participant, with limited statutory exceptions. Some disclosure requirements and restrictions apply before the district's decision on the proceeding is made, some apply while the decision is pending, and some apply after the decision has been made.

1. ~~A district officer is prohibited from accepting, soliciting, or directing a contribution of more than \$250 from any party or participant to a proceeding involving a license, permit, or other entitlement for use, or from that person's agent, while the proceeding is pending before the Board and for 12 months following the date a final decision is rendered in the proceeding, if the Board member knows or has reason to know that the party or participant has a financial interest in the Board's decision.~~
 1. ~~Any~~Prior to the district officer ~~who rendering a decision in a proceeding before the district involving a contract, license, permit, or other entitlement for use, as defined by Government Code 84308, a Board member whose campaign committee received a contribution of more than \$250~~500 from ~~any~~ party or participant ~~in the proceeding to the proceeding, or from an agent of such a party or participant, in the prior 12 months, and the party who made such a contribution, shall both publicly disclose that fact on the record of the proceeding prior to the Board rendering a decision in the proceeding. If the district officer~~Additionally, if a Board member willfully or knowingly received the contribution to the Board member's campaign committee of more than \$500 from any party or participant to such a proceeding, or from an agent of a party or participant, in the prior 12 months, and knows or has reason to know that the participant has a financial interest in the Board's~~district's~~ decision, the ~~district officer~~Board member shall not make, participate in making, or in any way attempt to use the Board member's official position to influence the Board's~~district's~~ decision.
2. ~~A district officer who receives a contribution that would otherwise require disqualification as described in Item #2 above the proceeding. However, a Board member may make, participate in the proceeding making, or attempt to use the Board member's official position to influence the decision if the contribution is returned within 30 days from after the time decision was made or after the district officer Board member knows or should have known about the contribution and the proceeding, whichever is later.~~
~~A district officer who unknowingly accepts, solicits, or directs~~
3. ~~All Board members and the Superintendent are prohibited from accepting, soliciting, or directing a contribution of more than \$250 during the 500 to a candidate or ballot measure campaign committee from any party or participant to a proceeding before the district involving a contract, license, permit, or other entitlement for use, as defined by Government Code 84308, or from an agent of a party or participant, while the proceeding is pending before the district and for 12 months after following the date of the Board's district renders a final decision on the proceeding in the proceeding, if the Board member or Superintendent knows or has reason to know that the participant has a financial interest in the district's decision. However, if a Board member or the Superintendent does accept, solicit, or direct such a contribution during those 12 months but did not do so knowingly or willingly, the Board member or the Superintendent may cure the violation by returning ensuring that the contribution, or the portion exceeding \$250, 500, is returned within 1430 days of accepting, soliciting, or directing the contribution, provided the district officer did not knowingly or willfully accept, solicit, or direct the prohibited contribution. The district officer Board member or Superintendent shall maintain records of curing the violation. (Government Code 84308)~~
All Board members and the Superintendent are prohibited from accepting, soliciting, or directing a contribution of more than \$250 during the 500 to a candidate or ballot measure campaign committee from any party or participant to a proceeding before the district involving a contract, license, permit, or other entitlement for use, as defined by Government Code 84308, or from an agent of a party or participant, while the proceeding is pending before the district and for 12 months after following the date of the Board's district renders a final decision on the proceeding in the proceeding, if the Board member or Superintendent knows or has reason to know that the participant has a financial interest in the district's decision. However, if a Board member or the Superintendent does accept, solicit, or direct such a contribution during those 12 months but did not do so knowingly or willingly, the Board member or the Superintendent may cure the violation by returning ensuring that the contribution, or the portion exceeding \$250, 500, is returned within 1430 days of accepting, soliciting, or directing the contribution, provided the district officer did not knowingly or willfully accept, solicit, or direct the prohibited contribution. The district officer Board member or Superintendent shall maintain records of curing the violation. (Government Code 84308)

For a Board member or the Superintendent, a proceeding becomes "pending" when an item involving the contract, license, permit, or other entitlement for use, as defined by Government Code 84308, is

placed on a Board agenda for discussion or decision or when it is reasonably foreseeable that the proceeding will come before the district for a decision. For a party or participant, and the agent of a party of participant, a proceeding becomes "pending" when an application is filed with the district, or, if the proceeding process does not require an application, when the proceeding is before the district for a decision or other action. (Government Code 84308)

The provisions in Government Code 84308 as specified contributions disclosure requirements and restrictions above do not apply to contracts that are required to be competitively bid, labor contracts, competitively bid contracts, and personal employment contracts, contracts valued under \$50,000, contracts where no party receives financial compensation, or contracts with another governmental agency. (Government Code 84308)

Form 700

CSBA NOTE: Government Code 87500 requires all District Officials to annually file a Form 700 (also known as a Statement of Economic Interest). Under the PRA, there are two separate categories of Form 700 disclosure requirements. For the first category, pursuant to Government Code 87302, which is applicable to most school districts, the disclosure requirements are determined by the district and set forth in its conflict of interest code. The second category, pursuant to Government Code 87200, is applicable to Board members, district employees, or district consultants who "manages public investments." Individuals in such positions, referred to by the FPPC as Government Code 87200/Article 2 filers, are required to file broader disclosure statements in accordance with the disclosure requirements specified in law and FPPC regulation. See "Additional Requirements for Boards that Manage Public Investments" below.

Each District Official shall annually file a Statement of Economic Interest/Form 700 in accordance with the disclosure categories specified in the district's conflict of interest code. An individual who ceases to be a District Official shall, within 30 days, file a revised statement covering the period of time between the closing date of the last required statement and the date the individual ceased to be a District Official. (Government Code 87302)

Additional Requirements for Boards that Manage Public Investments

CSBA NOTE: The following optional section is for use only by districts with Government Code 87200/Article 2 filers and should be deleted by all other districts. See the accompanying exhibit for further information.

According to the FPPC, Government Code 87200/Article 2 filers are those positions which manage the investment of district surplus or special reserve funds in permitted securities and investments pursuant to Education Code 41015. Such filers include board members on boards that direct the investment of these funds, formulate or approve policies for the investment of these funds, even if the boards delegate day-to-day investment decisions to staff, or approve investment transactions involving these funds. Such filers do not include board members on boards where the district does not have any surplus or special reserve funds to invest and merely deposits all funds it receives (1) in the county treasury pursuant to Education Code 41001-41002.5 or (2) in a fund where a Tax and Revenue Anticipation Note (TRANS) is issued.

Any Board member, district employee, or district consultant who manages public investments- pursuant to, as defined by Government Code 87200, and who has a financial interest in a decision shall, upon identifying a conflict or potential conflict of interest and immediately prior to the consideration of the matter, do all of the following: (Government Code 87105; 2 CCR 18707)-

1. Publicly identify each financial interest that gives rise to the conflict or potential conflict of interest in detail sufficient to be understood by the public, except that disclosure of the exact street address of a residence is not required-
2. Not discuss or vote on the matter, or otherwise act in violation of Government Code 87100. ~~The~~

For a Board member, the Board member shall not be counted toward achieving a quorum while the item is discussed.

However, the Board member may speak on the issue during the time that the general public speaks on it and may leave the dais to speak from the same area as members of the public. The Board member may listen to the public discussion and deliberations of the matter with members

~~of the public.~~

- ~~1.3.~~ Leave the room until after the discussion, vote, and any other disposition of the matter is concluded, ~~unless~~

~~However, the Board member, district employee, or district consultant who manages public investments, as defined by Government Code 87200, may speak on the issue during the time that the general public speaks on it. Additionally, for a Board member, if the matter has been placed on the portion of the agenda reserved for uncontested matters.~~

~~If the item is on the consent calendar, the Board member shall either make a motion to remove or abstain from voting on the consent calendar or, if the Board removes the item from the consent calendar or, the Board member shall abstain from voting on the consent calendar item.~~ In any event, the Board member shall refrain from discussing or voting on the item. However, the Board member is not required to leave the room during consideration of the consent calendar.

4. If ~~the Board's~~ decision is made during closed session, disclose the interest orally during the open session preceding the closed session—

This disclosure shall be limited to a declaration that the recusal is because of a conflict of interest pursuant to Government Code 87100. ~~The Board member~~ The Board member, district employee, or district consultant who manages public investments, as defined by Government Code 87200, shall not be present when the item is considered in closed session and shall not knowingly obtain or review a recording or any other nonpublic information regarding the ~~Board's~~ decision.

Conflict of Interest under Government Code 1090 – Financial Interest in a Contract

CSBA NOTE: Pursuant to Government Code 1090, if a District Official has a financial interest in a contract, it is an absolute bar for that district to enter into the contract. The Attorney General has opined in 69 Ops.Cal.Atty.Gen. 255 (1986) that, unlike the PRA, the prohibitions in Government Code 1090 cannot, in most instances, be resolved by having the financially interested District Official recuse themselves from participating in the matter. However, there are two categories of exceptions, "remote interest" and "noninterest", both of which are specified below.

The prohibitions in Government Code 1090 generally apply to District Officials. However, the Attorney General has opined in 63 Ops.Cal.Atty.Gen. 868 (1980) that, in contrast to a Board member, an employee's financial interest would not prohibit the district from entering into a contract as long as the employee has not participated in the making of the contract, such as in discussions and planning, as detailed below.

Government Code 1090 does not define financial interest, but courts have held that, for the purposes of this statute, the definition of "financial interest" is not the same as the definition in the PRA which requires a "material financial effect" in order for a conflict to exist.

Violators of Government Code 1090 may be subject to a fine or, unlike the PRA, even criminal charges and/or imprisonment.

~~Board members, employees, or district consultants~~ A District Official shall not be financially interested in any contract made by the ~~Board on behalf of the~~ district, including in the development, ~~preliminary internal~~ discussions, negotiations, ~~compromises~~ modifications, planning, ~~reasoning~~ deliberation of issues, and specifications and solicitations for bids. If a ~~Board member~~ District Official has such a financial interest in a contract made by the ~~Board~~ district, the contract is void. (Government Code 1090)

Remote Interest Exception to Government Code 1090

CSBA NOTE: When the "remote interest" conditions specified in Government Code 1091 are satisfied (e.g., Board member is an employee of a nonprofit organization), then the district may enter into the contract as long as the affected Board member discloses the remote interest and abstains from the matter. The "remote interest" exception only applies to Board members and not to other District Officials.

A Board member shall not be considered to be financially interested in a contract in which there is only a "remote interest," as specified in Government Code 1091, if the interest is disclosed during a

Board meeting and noted in the official Board minutes. The affected Board member shall not vote or debate on the matter or attempt to influence any other Board member ~~or district official~~ to enter into the contract. (Government Code 1091)

Noninterest Exception to Government Code 1090

CSBA NOTE: Pursuant to Government Code 1091.5, certain financial interests are defined as "noninterests," meaning a conflict of interest does not exist and the district can enter into the contract. The "noninterest" exception applies to all District Officials.

One of the noninterests listed in Government Code 1091.5 is when a Board member's spouse has been employed by the district for at least one year prior to the Board member's election or appointment. If the spouse has not been employed by the district for at least one year prior to the Board member's election or appointment, the Attorney General opined in 80 Ops.Cal.Atty.Gen. 320 (1997) that the exception does not apply. The Attorney General, in 92 Ops.Cal.Atty.Gen. 26 (2009) and 87 Ops.Cal.Atty.Gen. 23 (2004), and case law have further clarified the application of this noninterest exception when a previously employed spouse changes to a different position during the Board member's term. Generally, these opinions have held that a lateral transfer or change of classification that does not require Board approval (e.g., second year probationary teacher automatically achieving permanent status, step increase) is the same employment not requiring a new contract and thus constitutes a noninterest.

However, the Attorney General has also opined in 69 Ops.Cal.Atty.Gen. 255 (1986) that when a new contract is involved (e.g., promotion from classroom teacher to principal, substitute employee becoming a probationary employee), the exception in Government Code 1091.5 does not apply and the action would be prohibited under Government Code 1090 because Board approval of the contract is required.

~~In addition, a Board member~~ A District Official shall not be considered to be financially interested in a contract ~~in which the interest is a "noninterest" as defined in Government Code 1091.5. Noninterest includes a Board member's if the interest in being reimbursed is reimbursement~~ for actual and necessary expenses incurred in the performance of official duties, in the employment of a spouse/registered domestic partner who has been a district employee for at least one year prior to the Board member's election or appointment, or in any other ~~applicable circumstance~~ "noninterest" specified in Government Code 1091.5.

Common Law Doctrine Against Conflict of Interest

CSBA NOTE: Even when there is not a conflict pursuant to the PRA or Government Code 1090, the Attorney General has found that special situations may still exist under the common law doctrine against conflict of interest which, unlike the statutes, extends to noneconomic interests. In 92 Ops.Cal.Atty.Gen. 19 (2009), the Attorney General opined that a redevelopment board member should abstain from voting on a loan agreement where the recipient of the loan was a corporation owned by the board member's adult son. Although the board member was not financially interested in the contract under the PRA or Government Code 1090, the Attorney General determined that abstention was advisable under the common law doctrine against conflict of interest.

~~A Board member~~ A District Official shall abstain from any official action in which the ~~Board member's District Official's~~ private or personal interest may conflict with official duties ~~pursuant to the common law doctrine against conflict of interest.~~

Incompatible Offices and Activities

CSBA NOTE: Government Code 1099 and 1126 prohibit Board members and employees from engaging in any employment or activity which is inconsistent, incompatible, in conflict with, or inimical to their duties with the district. Government Code 1126 mandates that the district adopt procedures regarding this prohibition. See BP 4136/4236/4336 - Nonschool Employment for language implementing this mandate relative to employees.

The Attorney General indicated in 105 Ops.Cal.Atty.Gen. 69 (2022), 85 Ops.Cal.Atty.Gen. 60 (2002), 68 Ops.Cal.Atty.Gen. 171 (1985), and 65 Ops.Cal.Atty.Gen. 606 (1982) that it would be incompatible for Board members to serve on other elected or appointed boards, councils, or commissions that have interests which may conflict with the interests of the district. If a Board member is sworn into an incompatible office, then the Board member's position in the prior office is automatically terminated.

Pursuant to Education Code 35107, an employee of a school district may not be sworn into office as an elected or appointed member of that district's Board unless the employee resigns. If the employee does not resign, the employment automatically terminates when the employee is sworn into office. See BB 9220 - Governing Board Elections.

The determination as to whether an activity or office is incompatible is complex and requires a case-by-case analysis of the particular activities or duties of the office; therefore, it is recommended that CSBA's District and County Office of Education Legal Services or district legal counsel be consulted as appropriate.

Board members shall not engage in any employment or activity or hold any office which is inconsistent with, incompatible with, in conflict with, or inimical to the Board member's duties as an officer of the district. (Government Code 1099, 1126)

Gifts

~~Board members and designated employees may accept gifts only under the conditions and limitations specified in Government Code 89503 and 2 CCR 18730.~~

~~The limitation on gifts does not apply to wedding gifts and gifts exchanged between individuals on birthdays, holidays, and other similar occasions, provided that the gifts exchanged are not substantially disproportionate in value. (Government Code 89503)~~

~~In addition, the limitation on gifts does not apply to informational materials such as books, reports, pamphlets, calendars, and periodicals. (Government Code 82028)~~

~~Gifts of travel and related lodging and subsistence shall be subject to the current gift limitation, except when: (Government Code 89506)~~

Gifts

CSBA NOTE: Pursuant to 2 CCR 18940.2, the gift limit is \$630 for the term January 1, 2025 through December 31, 2026. Pursuant to Government Code 89503, Board members and candidates are subject to gift limits for gifts from all sources unless exempted by law or regulation. For those Board members who file a Form 700 based on the disclosure categories specified in the district's conflict of interest code pursuant to Government Code 87302 (see the accompanying exhibit), the gift limit is only applicable to those individuals and entities that are disclosed on the Form 700.

Several exceptions exist within the Government Code's definitions of gifts, income, interest in real property, and investment; see Government Code 82028, 82030, 82033, and 82034. If questions arise as to such exceptions, the district may seek clarification from the FPPC through email to advice@fppc.ca.gov or consult CSBA's District and County Office of Education Legal Services or district legal counsel.

District Officials may accept gifts only under the conditions and limitations specified in law including, but not limited to, Government Code 89503 and 2 CCR 18730.

CSBA NOTE: District Officials may, in the circumstances described in Government Code 89506, receive payments, advances, or reimbursements for travel and related lodging and subsistence, which will not be subject to the gift limit set in Government Code 89503.

Gifts of travel and related lodging and subsistence shall be subject to the current gift conditions and limitations, except when: (Government Code 89506)

1. The travel is in connection with a speech given by a ~~Board member or designated employee~~District Official, provided the lodging and subsistence expenses are limited to the day immediately preceding, the day of, and the day immediately following the speech and the travel is within the United States-
-
2. The travel is provided by a person or agency specified in Government Code 89506, including a government, governmental agency or authority, bona fide public or private educational institution, as defined in Revenue and Taxation Code 203, or nonprofit organization exempt from taxation under section 501(c)(3) of the Internal Revenue Code-

Gifts of travel exempted from the gift limitation, as described in Items #1 and 2 above, shall nevertheless be reportable on the recipient's Statement of Economic Interest/Form 700 as required by law.

A gift of travel does not include travel provided by the district for ~~Board members and designated employees~~ District Officials. (Government Code 89506)

Honoraria

~~Board members and designated employees~~ District Officials shall not accept any honorarium, which is defined as any payment made in consideration for any speech given, article published, or attendance at any public or private conference, convention, meeting, social event, meal, or like gathering. (Government Code 89501, 89502)

The term honorarium does not include: (Government Code 89501)

1. Earned income for personal services customarily provided in connection with a bona fide business, trade, or profession, unless the sole or predominant activity of the business, trade, or profession is making speeches
2. Any honorarium which is not used and, within 30 days after receipt, is either returned to the donor or delivered to the district for donation into the general fund without being claimed as a deduction from income for tax purposes

Advice

Any District Official, who, in good faith, believes that they may be subject to the requirements of this Bylaw and has questions, is unclear, or is unsure regarding the application of the requirements of this Bylaw to any particular instance or situation, may seek advice from the district's legal counsel with the permission of the Superintendent, Board President, or majority of the Board.

Training

CSBA NOTE: Government Code 53234-53235.2 require a Board member, except for a member whose term of office ends before January 1, 2026, to receive specified training in ethics by January 1, 2026, and at least once every two years thereafter, and for the district to maintain records of such training. Additionally, Government Code 53235, as amended by AB 2631 (Ch. 201, Statutes of 2024), requires the FPPC, in consultation with the Attorney General, to create, maintain, and make an ethics training course available to local agency officials, including Board members.

Unless a Board member's term expires prior to January 1, 2026, each Board member shall complete ethics training in accordance with Government Code 53234-53235.2 by January 1, 2026, and at least once every two years thereafter as specified in Board Bylaw 9240 - Board Training.

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
Bylaw adopted: September 14, 2010
revised: July 12, 2016
revised: April 4, 2023
revised: ??, 2025

Sierra County/Sierra-Plumas Joint USD

Board Bylaws

Exhibit 9270 – Conflict Of Interest

RESOLUTION ADOPTING A CONFLICT OF INTEREST CODE ~~OF THE SIERRA COUNTY OFFICE OF EDUCATION~~ ~~SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT~~

CSBA NOTE: The Governing Board is required to adopt a conflict of interest code in compliance with Government Code 87300-87313 of the Political Reform Act. Pursuant to 2 CCR 18730, the requirements of the Government Code are satisfied if a district adopts a conflict of interest code that incorporates 2 CCR 18730 by reference along with a list of District Officials, defined as a Board member or position designated in the district's conflict of interest code, and disclosure categories. District Officials are required to annually file a Form 700 (also known as a Statement of Economic Interest) pursuant to the disclosure requirements of the district's conflict of interest code.

Government Code 87303 requires a district's conflict of interest code to be approved by a code reviewing body. For school districts located entirely in one county, the code reviewing body is the board of supervisors of the county in which the district is located. The Fair Political Practices Commission is the code reviewing body for school districts with jurisdiction in more than one county.

The code reviewing body needs to review only the portion of the district's conflict of interest code that delineates the District Officials and the disclosure categories as detailed in the following sample resolution, including its Appendix, and not the other legal requirements related to conflict of interest reflected in the accompanying sample bylaw. The resolution, including the Appendix, should be adopted by the Board and, as necessary, forwarded to the code reviewing body. Pursuant to Government Code 87306.5, the code reviewing body is required to notify the district in even-numbered years of the need to review the district's conflict of interest code. Upon such notification, the district should review the Appendix and make any necessary changes. In some counties, the code reviewing body requires that a resolution be adopted during each review and that the Board's resolution and amended Appendix be submitted to that body. In other counties, only the Appendix needs to be submitted. In both cases, districts need not submit BB 9270 - Conflict of Interest to the code reviewing body.

In addition to the biannual review, districts should modify the Appendix and submit it, and the resolution, if required, to the code reviewing body when any changed circumstances within the district require amendments to the Appendix, such as the creation of a new District Official or a change of duties of a District Official.

The following resolution should be modified to reflect district practice as well as any specific requirements of the district's code reviewing body.

WHEREAS, the Political Reform Act, Government Code 87300-87313, ~~requires~~require each public agency in California, including each school district, to adopt a conflict of interest code; ~~and~~

WHEREAS, a county/district is permitted to create its conflict of interest code by incorporating by reference the terms of 2 CCR 18730, along with a list of District Officials to whom the code applies and disclosure categories, in accordance with Government Code 87300 and 87306;

WHEREAS, the Governing Board of the Sierra County Office of Education/Sierra-Plumas Joint Unified School District ("County/District") has previously adopted a local conflict of interest code in this manner; and

WHEREAS, ~~past and future amendments to the Political Reform Act and implementing regulations may require conforming amendments to be made to the county/district's conflict of interest code; and~~

~~WHEREAS, a regulation adopted by the Fair Political Practices Commission, 2 CCR 18730, provides that incorporation by reference of the terms of that regulation, along with an agency-specific appendix designating positions and disclosure categories shall constitute the adoption and amendment of a conflict of interest code in conformance with Government Code 87300 and 87306; and~~

~~WHEREAS, the Sierra County Office of Education/Sierra Plumas Joint Unified School County/District has recently reviewed its positionslist of District Officials, and the duties of each position, and has determined that (changes/no changes) to the current conflict of interest code are necessary; and,~~

~~WHEREASNOW THEREFORE BE IT RESOLVED, the Governing Board of the County/District adopts the following Conflict of Interest Code, including the accompanying Appendix of District Officials and Disclosure Categories, and~~

~~BE IT FURTHER RESOLVED, any earlier resolutions, bylaws, and/or appendices containing the district'sCounty/District's conflict of interest code shall beare hereby rescinded and superseded by this resolutionResolution and Appendix; and~~

~~NOW THEREFORE BE IT RESOLVED that the Sierra County Office of Education/Sierra Plumas Joint Unified School District Governing Board adopts the following Conflict of Interest Code including its Appendix of Designated Employees and Disclosure Categories.~~

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

AYES: _____

NOES: _____

ABSENT: _____

Attest:

Clerk of the Board

President

Conflict of Interest Code ("Code") of the

SIERRA COUNTY OFFICE OF EDUCATION ("County") SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT ("District")

The ~~provisions~~ Political Reform Act (PRA) (Government Code 81000-87505) requires the County/District to adopt a conflict of interest code. 2 CCR 18730 contains the terms of a conflict of interest code, which may be amended by the Fair Political Practices Commission (FPPC) to conform to amendments in the PRA. Therefore, the terms of 2 CCR 18730 and any amendments to it duly adopted by the ~~Fair Political Practices Commission, together with the FPPC~~ are hereby incorporated by reference. This Code and the attached Appendix ~~specifying designated, designating~~ positions and ~~establishing~~ disclosure categories, ~~are incorporated by reference and~~ shall constitute the ~~county/district's~~ conflict of interest code of the district.

~~Governing Board members and designated employees~~ District Officials, defined as those positions listed herein, shall file a Form 700 (also known as a Statement of Economic Interest/Form 700) in accordance with the disclosure categories listed in the attached Appendix. ~~The Statement of Economic Interest/The Form 700~~ shall be filed with the County/District's filing officer and/or, if so required, with the County/District's code reviewing body. The ~~county/district's~~ filing officer shall make the statements available for public review and inspection.

APPENDIX

Disclosure Categories

CSBA NOTE: The following list must be modified to reflect the specific disclosure categories in the district.

Category 1: -A ~~person~~ District Official designated "Category 1" shall disclose the following:

- a. Interests in real property located entirely or partly within district boundaries, or within two miles of district boundaries, or of any land owned or used by the district~~;~~
- b. Investments or business positions in or income from sources which are engaged in the acquisition or disposal of real property within the district, are contractors or subcontractors which are or have been within the past two years engaged in work or services of the type used by the County/District, or manufacture or sell supplies, books, machinery, or equipment of the type used by the County/District~~;~~

Category 2: -A ~~person~~ District Official designated "Category 2" shall disclose the following:

- a. Investments or business positions in or income from sources which are contractors or subcontractors engaged in work or services of the type used by the department which the designated person manages or directs~~;~~
- b. Investments or business positions in or income from sources which manufacture or sell supplies, books, machinery, or equipment of the type used by the department which the designated person manages or directs~~;~~
For the purposes of a principal in this category, at the principal's department is his/her the principal's entire school.

CSBA NOTE: Category #3 below is for use only by districts in which certain positions "manage public investments," as defined by Government Code 87200; see the accompanying Board Bylaw. All other districts should delete Category #3.

Category 3 (Applicable to positions that "manage public investments," as defined by Government Code 87200): A District Official designated for "full disclosure" Category 3 shall disclose, in accordance with Government Code 87200-87210, the following:

- a. Interests in real property located entirely or partly within district boundaries, or within two miles of district boundaries, or of any land owned or used by the County/District;
- b. Investments, business positions, and sources of income, including gifts, loans, and travel payments;

Designated Positions

CSBA NOTE: The district should modify the following list to reflect the specific positions and applicable disclosure categories in the district.

District Officials	Disclosure Categories
Governing Board Members	1 or 3
Superintendent	1 or 3
Assistant/Associate Superintendent	1 or 3
Purchasing Agent	1
Director	2
Principal	2

Disclosures for Consultants

CSBA NOTE: To preclude amending the conflict of interest code whenever retaining a consultant in a decision-making capacity, the following section provides that the Superintendent or designee shall make case-by-case determinations of the disclosures necessary, depending on the range of duties to be performed by the consultant.

~~Consultants are designated employees~~ The Superintendent or designee shall annually determine, on a case-by-case basis, which district consultants, if any, shall constitute District Officials and who must ~~shall~~ disclose financial interests ~~as determined on a case-by-case basis by the Superintendent or designee.~~ The Superintendent or designee's written determination shall include a description of the consultant's duties and a statement of the extent of disclosure requirements based upon that description. ~~-All such determinations are public records and shall be retained for public inspection along with this conflict of interest code.~~

A consultant is an individual who, pursuant to a contract with the county/district, makes a governmental decision whether to:- (2 CCR 18700.3)

1. Approve a rate, rule, or regulation
2. Adopt or enforce a law
3. Issue, deny, suspend, or revoke any permit, license, application, certificate, approval, order, or similar authorization or entitlement
4. Authorize the county/district to enter into, modify, or renew a contract that requires district approval

5. Grant county/district approval to a contract that requires county/district approval and in which the district is a party, or to the specifications for such a contract
6. Grant county/district approval to a plan, design, report, study, or similar item
7. Adopt or grant county/district approval of county/district policies, standards, or guidelines

A consultant is also an individual who, pursuant to a contract with the county/district, serves in a staff capacity with the county/district and in that capacity participates in making a governmental decision as defined in 2 CCR 18704, ~~subsections (a) and (b)~~, or performs the same or substantially all the same duties for the county/district that would otherwise be performed by an individual holding a position specified in the county/district's conflict of interest code. ~~-(2 CCR 18700.3)~~

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
Exhibit version: September 14, 2010
revised: July 12, 2016
revised: ??, 2025

