



Trinity County Office of Education

Fabio Robles, Ed.D.
Trinity County
Superintendent of Schools

P.O. Box 1256 • 201 Memorial Drive, Weaverville, CA 96093-1256

MINUTES

Trinity County Board of Education Regular Board Meeting February 19, 2025

- WHERE HELD: Trinity County Office of Education
201 Memorial Drive – Granite Room
- MEMBERS PARTICIPATING: Randy Spencer, Area I
Area II - Vacant
Sally Aldinger, Area III
Arina Erwin, Area IV
Steve Canale, Area V
- COUNTY OFFICE: Fabio Robles, Superintendent of Schools
Liz McIntosh, Director of Human Resources
Cindy Blanchard, Chief Business Official
Kaila Arnold, Executive Secretary
Anthony Rebelo, Assistant Superintendent of Special
Education/SELPA Director
Jade Tyner, Director of Prevention and Intervention
Services, RISE Supt./Principal
- 1.0 Formal Opening**
- 1.1 Call to Order
Sally Aldinger called the meeting to order at 1:00 p.m.
 - 1.2 Roll Call
The board noted the vacancy of Area II, previously held by Michelle Myers.
 - 1.3 Pledge of Allegiance
 - 1.4 Additions or Changes to Agenda
Kaila shared the facilities maps in case of an emergency with the board that was to be included in items 6.1 and 6.2.
- 2.0 Public Communication:** Persons wishing to address the Board on any item except personnel are invited to do so at this time. In the interest of time and order, presentations from the public are limited to three minutes per person, 20 minutes per topic, pursuant to Board policy. Please state your name and address before speaking. In accordance with the Brown Act, unless an item has been placed on the agenda there shall be no action taken. The Board may 1) acknowledge receipt of the information; 2) refer to staff for further study; 3) refer the matter to the next agenda.

There was no public communication.

3.0 Accept Open Session Agenda

Sally asked the board for a motion to accept the Open Session Agenda.

MOTION: A motion was made by Steve, with a second by Arina, to accept the Open Agenda. Motion passed. Aye-4 (Aldinger, Canale, Erwin, Spencer), No-0, Absent-0, Abstain-0.

4.0 Consent Agenda: The following consent agenda items are considered routine by the County Board and will be enacted with one motion. There will be no separate discussion of items unless a Board member so requests, in which event the item(s) will be considered following approval of the Consent Agenda.

4.1 Minutes – January 15, 2025

4.2 Warrants – January 2025

4.3 Payroll – January 2025

Sally Aldinger asked the Board if there was a motion to pull any items from the Consent Agenda. Hearing none, Sally asked the board for a motion to accept the Consent Agenda.

MOTION: A motion was made by Randy, with a second by Steve, to accept the Consent Agenda. The motion passed unanimously. Aye-4 (Aldinger, Canale, Erwin, Spencer), No-0, Absent-0, Abstain-0.

5.0 Information Items

5.1 TCOE will propose adjustments to salary schedules and/or benefit packages aimed at attracting and retaining highly qualified teachers and classified staff, while maintaining fiscal stability.

Liz spoke on item 5.1.

5.2 BP/E1/E2 1312.4 – Williams Uniform Complaint Procedures

5.3 BP 5131.9 – Academic Honesty

5.4 BP 6154 – Homework/Makeup Work

5.5 BP 6162.5 Student Assessment

5.6 BP/E1 6163.4 – Student Use of Technology

5.7 BP 0460 – Local Control and Accountability Plan

5.8 BP 3100 – Budget Adoption and Revision

Cindy noted that there should be a change to the language of this board policy on page 51.

5.9 BP 3320 – Claims and Actions Against the County Office of Education

5.10 BB 9010 – Public Statements

5.11 BB 9012 – Board Member Electronic Communications

5.12 BB 9240 – Board Training

5.13 BB/E1 9270 – Conflict of Interest

Fabio briefly spoke on items 5.2 through 5.13, except for item 5.8 which Cindy spoke on.

6.0 Action Items

- 6.1 Approve Comprehensive Safety Plan (CSSP)– Trinity County Office of Education (TCOE)
Fabio Robles reviewed the Comprehensive Safety Plan with the Board, which was also included in the board packet for review.
MOTION: A motion was made by Randy, with a second by Steve. The motion passed. Aye-4 (Aldinger, Canale, Erwin, Spencer), No-0, Absent-0, Abstain-0.
- 6.2 Approve Comprehensive School Safety Plan (CSPP)– R.I.S.E. Academy
Jade Tyner reviewed the Comprehensive Safety Plan with the Board, which was also included in the board packet for review.
MOTION: A motion was made by Arina, with a second by Steve. The motion passed. Aye-4 (Aldinger, Canale, Erwin, Spencer), No-0, Absent-0, Abstain-0.

7.0 Reports

- 7.1 Financial Report and Oversight Update
Cindy Blanchard provided the financial report and oversight update, which was included in the board packet for the members to review.
- 7.1.1 School Facilities Report from Jeff Morris.
The school facilities report was included in the packet for the members to review.
- 7.2 LCAP Midyear Update Report-
Fabio Robles shared the LCAP Midyear Update Report with the board which was also included in the packet for review.
- 7.3 Cabinet Report – There was no cabinet report.

8.0 Correspondence

There was no correspondence.

9.0 Superintendent's Report

Fabio provided updates on staffing changes, including Tim Nordstrom's upcoming departure and ongoing hiring efforts for this position, the Wonderhouse teaching role, and an Itinerant Special Education Teacher. He highlighted a recent Pyramid training collaboration with the Mendocino County Office of Education, recognizing the hard work of Anna Carson in putting the event together for our community. Additionally, he announced the selected speakers for the 2025 Trinity County Education Leader Summit. Finally, Fabio shared insights on the latest in technology tools.

10.0 Board Reports/Announcements/Comments

The board shared their reports.

11.0 Adjournment

Sally asked the board for a motion to adjourn the meeting.

MOTION: A motion was made by Arina, with a second by Randy. The Motion passed. Aye-4 (Aldinger, Canale, Erwin, Spencer), No-0, Absent-0, Abstain-0.

The meeting adjourned at 2:28 p.m.

Respectfully submitted,

Fabio Robles, Ex-Officio Secretary
Trinity County Office of Education

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Checks Dated 01/01/2025 through 01/31/2025

Board Meeting Date February 21, 2025

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
5253981	01/03/2025	Nordstrom, Timothy M	01-5200	T. Nordstrom Per Diem Dec MSCS		103.00
5253982	01/03/2025	Palmer, Jason	01-4300	J. Palmer RISE Rewards		127.79
5253983	01/03/2025	Burger, Erin E	01-4300	E. Burger Meals EHYC	10.75	
			01-5200	E. Burger Per Diem EHCY Meeting	258.00	268.75
5253984	01/03/2025	Lerma, Taylor A	01-4300	T. Lerma Gas Reimbursement Motor Pool		15.70
5253985	01/03/2025	Bickle, Jessica J	01-4300	J. Bickle Drinks, Cake, All Staff		119.80
5253986	01/03/2025	Tucker, Joanne M	01-4300	J. Tucker Supplies Wipebook		136.97
5253987	01/03/2025	Rourke, Megan L	01-5200	M. Rourke Santa Barbara Registration		250.00
5253988	01/03/2025	Ritter, Jake J	01-5200	J. Ritter Mileage and Parking Cal MSCS	55.52	
				J. Ritter Per Diem Cal MSCS	115.50	171.02
5253989	01/03/2025	Henson, Elizabeth	01-4300	E. Henson RISE Rewards		131.98
5253990	01/03/2025	Bayless, Steven D	01-4300	S. Bayless RISE Rewards Day		198.11
5253991	01/03/2025	ACCU-Print	01-5840	24/25 Fingerprint Fees-Accu		54.00
5253992	01/03/2025	Amazon Capital Services, Inc	01-4300	IT Cable - A. Garcia Monitor	17.68	
				Office Supplies - Pens, Febreze, Rulers, Scissors	77.20	
				Office Supplies- Post It, Paper, Dry Erase, USB, Note Pads	209.52	304.40
5253993	01/03/2025	AT&T	01-5920	24-25 AT&T Computer Line		97.80
5253994	01/03/2025	Autum McGlynn	12-5800	A. McGlynn ECE College Reimbursement Spring2025		184.50
5253995	01/03/2025	Barobo	01-5100	J. Tucker Robot Licenses		11,200.00
5253996	01/03/2025	Carrel's Office Solutions	01-4300	Kyocera Taskalfa 4004i Digital Imaging System	16.90	
			01-4400	24-25 Carrel's Kyocera TaskAlfa 5004i	35.63	
			01-5600	24/25 KYOCERA/TASKalfa 5054ci	375.82	428.35
5253997	01/03/2025	WEX Bank	01-4300	Chevron Fuel Purchases		186.33
5253998	01/03/2025	Com-Pair Services	01-5920	24/25 Com-Pair Monthly Expenses		1,650.00
5253999	01/03/2025	FasTrak Invoice Processing Cen ter	01-5200	J. Tucker Pacific Grove Toll Fee		7.00
5254000	01/03/2025	Moon House	01-4300	All Call Staff Lunch		100.00
5254001	01/03/2025	ODP Business Solutions, LLC	01-4300	Supplies RISE Dry Erase Markers, Erasers, Cleaner, Tape		141.19
5254002	01/03/2025	Redding Kia Subaru	01-4300	T. Edwards HDL Assy - FR DR Motor Pool		54.10
5254003	01/03/2025	Redding Subaru	01-4300	T. Edwards Cap Assy Filler Motor Pool		69.42
5254004	01/03/2025	Shasta County Office Of Ed	01-5800	Annual Admisitrative Service Fee Credential Program		500.00
5254005	01/03/2025	Stefan Lacey	01-5800	RISE Archery Equipment and Lessons		200.00
5254006	01/03/2025	Trinity County RCD	01-5800	July-Sept 24 Hazard Mitigation Plan		3,937.01

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5254007	01/03/2025	Trinity PUD	01-5510	24/25 monthly electricity		1,193.47
5254137	01/08/2025	Moodie, Elizabeth J	01-5200	E. Moodie College Reim Winter 2025		1,482.00
5254138	01/08/2025	Burger, Erin E	01-4300	E. Burger EHYC Rewards Kahunas		34.97
5254139	01/08/2025	Amy Bradford	12-5800	A. Bradford College Reim Spring 24-25		4,325.92
5254140	01/08/2025	Atkinson, Andelson, Loya, Attorneys at Law	01-5850	Special Education Legal - TAU		172.52
5254141	01/08/2025	Autum McGlynn	12-5800	A. McGlynn College Reim Spring 2025		138.50
5254142	01/08/2025	Burnt Ranch School District	01-5800	TCOE Mini Grant - Science Curriculum 6-8		1,000.00
5254143	01/08/2025	CompuGroup Medical, Inc.	01-5800	CGM - RCM - MediEd Premium Package		62.25
5254144	01/08/2025	101Voice	01-5920	101 Voice Phone JAN 2025		592.85
5254145	01/08/2025	Julia Lynn Ashton-Boyd	01-5800	Julia Ashton-Boyd MFT		700.00
5254146	01/08/2025	Lewiston Elementary School	01-5800	TCOE Mini Grant - ASSES Tables	3,000.00	
				TCOE Mini Grant - Flexible Seating Option	3,000.00	
				TCOE Mini Grant - Outdoor Seating Studt Activities	2,000.00	8,000.00
5254147	01/08/2025	Lingo	01-5920	23/24 Long Distance Services		88.21
5254148	01/08/2025	Stacey Neill Mountain Kids Therapy	01-5800	OT Services December		1,690.00
5254149	01/08/2025	NAPA Weaverville Auto Parts	01-4300	24/25 NAPA Auto Parts		7.50
5254262	01/15/2025	Holmes, Melanie R	01-5200	M. Holmes CASBO Registration Fee		495.00
5254263	01/15/2025	Nordstrom, Timothy M	01-4300	T. Nordstrom Milegae Rdg to Sac	109.21	
			01-5200	Reverse double pay,T. Nordstrom Per Diem December MSCS	103.00-	
				T. Nordstrom Per Diem CDE in December	16.00	22.21
5254264	01/15/2025	Palmer, Jason	01-4300	J. Palmer RISE Christmas Rewards	452.34	
				J. Palmer RISE Science Rewards	173.32	625.66
5254265	01/15/2025	Tyner, Amber J	01-5200	T. Jade Amber RISE COSP January		109.00
5254266	01/15/2025	Tucker, Joanne M	01-4300	J. Tucker THS Staff Books	702.13	
			01-5200	J. Tucker Hotel and Parking C-Stem 2	1,163.38	
				J. Tucker Per Diem MSCS Davis Jan	70.00	1,935.51
5254267	01/15/2025	Ritter, Jake J	01-5200	J. Ritter Per Diem C-Stem Jan 2025		115.50
5254268	01/15/2025	Henson, Elizabeth	01-4300	E. Henson RISE Holiday Gifts		223.79
5254269	01/15/2025	Bayless, Steven D	01-4300	S. Bayless RISE Food Reimbursement		109.41
5254270	01/15/2025	Agile Occupational Medicine	01-5890	New Hire Drug Screen - Kasloski		70.00
5254271	01/15/2025	Carrel's Office Solutions	01-4400	24-25 Carrel's Kyicera TaskAlfa 5004i	8.52	
			01-5600	24/25 KYOCERA/TASKalfa 5054ci	281.14	289.66
5254272	01/15/2025	Fastenal Company	01-4300	24/25 Maintenance Supplies		25.71
5254273	01/15/2025	Frontier Fuel	01-4300	Speech Fuel Purchases		188.32
5254274	01/15/2025	Frontier Communications	01-5920	24/25 Centranet Lines 031690-5		396.39
5254275	01/15/2025	Frontier Communications	01-5920	24/25 Business line 051794-5 expenses		62.88

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5254276	01/15/2025	Frontier Communications	01-5920	24/25 Exchange Listing 091196-5 Expenses		46.55
5254277	01/15/2025	John W. Kizziar, DDS, INC	01-5800	Trinity Smiles AA 12/17/2024	159.00	
				Trinity Smiles BM 12/09/2024	127.00	
				Trinity Smiles HB 12/16/2024	152.00	
				Trinity Smiles HL 12/16/2024	163.00	
				Trinity Smiles JK 12/23/2024	52.00	
				Trinity Smiles LS 12/19/2024	141.00	
				Trinity Smiles MR 12/24/2024	150.00	
				Trinity Smiles MS 12/16/2024	80.00	
				Trinity Smiles RA 12/12/2024	98.00	
				Trinity Smiles SC 12/09/2024	65.20	
				Trinity Smiles SW 12/11/2024	443.00	1,630.20
5254278	01/15/2025	Little Bee Speech Co.	01-4300	Little Bee Hive 1 Year		479.96
5254279	01/15/2025	Lozano Smith	01-5850	General Board Governance	112.50	
				General Facilities and Business	1,422.00	1,534.50
5254280	01/15/2025	Redding Kia Subaru	01-4300	T. Edwards Cable Assy - FR DR SORKIA Motor Pool		61.71
5254281	01/15/2025	School Services Of California	01-5300	SSC - Fiscal Budget Services		8,280.00
5254282	01/15/2025	Trinity Co Dept Of Transport	01-4300	24/25 Monthly Fuel		1,862.79
5254283	01/15/2025	Trinity Co. Solid Waste	01-5550	24/25 solid waste fees		316.50
5254284	01/15/2025	Trinity Heating & Air Conditioning Corp.	14-5800	Service Call 12/19 Lennox Sequencer		385.12
5254285	01/15/2025	Trinity Journal	01-5810	24/25 Advertising Expenses		107.28
5254286	01/15/2025	NAPA Weaverville Auto Parts	01-4300	24/25 NAPA Auto Parts		22.07
5254287	01/15/2025	Weaverville Sanitary District	01-5550	24/25 monthly sewer service		28.00
5254487	01/23/2025	Dawson, Laura L	01-3702	L. Dawson Retiree H&W Physicians Mutual	68.45	
				L. Dawson Spouse Ins Reimb 01/25	138.80	207.25
5254488	01/23/2025	Nordstrom, Timothy M	01-5200	T. Nordstrom Per Diem CDE Math		115.00
5254489	01/23/2025	Tyner, Amber J	01-4300	J. Tyner Amber RISE Gas Motor Pool		25.49
5254490	01/23/2025	Tucker, Joanne M	01-4300	J. Tucker Sage Books Building Thinking		922.93
5254491	01/23/2025	Carrel's Office Solutions	01-4300	Kyocera Taskalfa 4004i Digital Imaging System		4.18
5254492	01/23/2025	Frontier Communications	01-5920	24/25 Business line 032097-5 expenses		58.83
5254493	01/23/2025	State Of Cal Dept Of Justice	01-5840	24/25 Fingerprint Fees		469.00
5254494	01/23/2025	Trinity Alps Unified S D	01-5800	TCOE Mini Grant - Accelerated Reader	3,000.00	
				TCOE Mini Grant - Book Authoring	300.00	
				TCOE Mini Grant - Classroom Books & Manipulatives	3,000.00	

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5254494	01/23/2025	Trinity Alps Unified S D	01-5800	TCOE Mini Grant - Computer Science in K	1,610.00	
				TCOE Mini Grant - Drama Program	3,000.00	
				TCOE Mini Grant - Implementing Step Up to Writing	2,400.00	
				TCOE Mini Grant - Perserving Tradition Read Aloud	4,600.00	
				TCOE Mini Grant - Support Weaverville Waves	3,000.00	
				TCOE Mini Grant - TK Outdoor Play Space	2,400.00	23,310.00
5254495	01/23/2025	Trinity Co. Sheriff's Dept.	01-5840	24/25 Fingerprint Fees-TCSO		285.00
5254496	01/23/2025	Chelsea Schmitto	01-4300	A. Carson Teaching Pyramid Training Lunch		413.57
5254497	01/23/2025	U.S. Bank Corporate Payment Systems	01-4300	24/25 FY Replacement Printers	1,062.83	
				24/25 FY Replacement Scanners	942.86	
				A. Carson LPC Dec Lunch	96.25	
				A. Carson LPC Outreach from Lakeshore	124.29	
				C. Blanchard All Staff Above and Beyond	1,600.00	
				D. Pickett Gestalt Language Event	51.13	
				J. Tyner Amber Zones of Reg Training	220.00	
				K. Arnold	100.80	
				K. Arnold All Staff Lunch	836.55	
				K. Arnold Leadership Lunch	149.67	
				K. Arnold Monitor	176.59	
				M. Rourke Building Thinking Books	146.08	
				T, Edwards Towing from Willow Creek	432.60	
				Therapy Notes Psych Resources	189.00	
				WPS Preschool Auto Score Forms	207.64	
			01-5200	C. Crockett CASBO Reg Payroll Essentials	1,395.00	
				D. Brower CASBO Reg Payroll Essentials	1,395.00	
				E. Burger EHYC Gift Cards	2,850.00	
				E. Burger EHYC Supplies	864.60	
				J. Morris Fuel Dec Hazard Mitigation Summit	48.03	
				J. Morris Parking Dec Hazard Mitigation Summit	16.00	
				J. Ritter STEAM Expo Flight	291.97	
				J. Ritter STEAM Expo Flight Fee	19.68	
				T. Nordstrom Car Rental MSCS	396.91	

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5254497	01/23/2025	U.S. Bank Corporate Payment Systems	01-5200	T. Nordstrom Lodging CDE State Math	251.02	
				T. Nordstrom Lodging J. Ritter MSCS	106.89	
				T. Nordstrom Lodging J. Tucker MSCS	106.89	
				T. Nordstrom Lodging MSCS	212.12	
				T. Nordstrom Parking CDE State Math	30.00	
				T. Nordstrom Uber Dec Cal MSCS	17.72	
				T. Nordstrom United Flight Refund	657.96-	
				T. Wright Hotel and Travel Fee's	9.99	
				T. Wright Lodging Dec Sac	434.02	
			01-5800	A. Carson NAEYC Membership	69.00	
			01-5920	24/25 FYS Wireless Service	50.38	14,243.55
5254498	01/23/2025	NAPA Weaverville Auto Parts	01-4300	24/25 NAPA Auto Parts		158.32
5254499	01/23/2025	Weaverville CSD	01-5560	24/25 monthly water service		65.36
5254616	01/30/2025	Dawson, Laura L	01-3702	L. Dawson Retiree Spouse VSP Reimb		29.38
5254617	01/30/2025	Holmes, Melanie R	01-5200	M. Holmes One Registration CASBO		55.00
5254618	01/30/2025	Palmer, Jason	01-4300	J. Palmer RISE Incentives Art and Food		140.78
5254619	01/30/2025	Lerma, Taylor A	12-5600	T. Lerma Per Diem CA Kinder Conference		345.00
5254620	01/30/2025	Carson, Anna L	12-5200	A. Carson Per Diem CA Kinder Conference		345.00
5254621	01/30/2025	Bayley, Courtney K	01-5200	C. Bayley FCMAT JAN Lodging and Fuel	205.97	
				C. Bayley FCMAT Per Diem JAN 2025	103.50	309.47
5254622	01/30/2025	Rourke, Megan L	01-4300	M Rourke Gas Reim CA Kinder Conference	82.27	
			12-5200	M. Rourke Per Diem CA Kinder Conference	345.00	427.27
5254623	01/30/2025	Henson, Elizabeth	01-4300	E. Henson RISE Incentives and Art Supplies		90.64
5254624	01/30/2025	Bayless, Steven D	01-4300	S. Bayless RISE Culinary and Rewards		105.00
5254625	01/30/2025	Amazon Capital Services, Inc	01-4300	Office Supplies - Blue Certificate Holders	31.08	
				Wellness at WES Supplies-Electric Pencil Sharpner	15.18	
				Wellness at WES Supplies-Markers, Pencils,Tacks	36.32	82.58
5254626	01/30/2025	AT&T	01-5920	24-25 AT&T Computer Line		9.82
5254627	01/30/2025	Breslin Occupational Service	01-5800	24/25 OT Services		6,225.13
5254628	01/30/2025	Complete Industrial Supply	01-4300	Microfiber Detail Towels		360.47
5254629	01/30/2025	Douglas City School	01-5100	C-STEM Stipend		6,204.64
5254630	01/30/2025	Golden West Industrial Supply	01-4300	BLD RECIP Diablo and Gator Cut		127.18
5254631	01/30/2025	Human Response Network	12-5800	UPK Planning 37024 Q2 2024-2025	123.71	
			12-7299	CSPP - 4618 Q2 2024-2025	48,397.00	48,520.71
5254632	01/30/2025	John W. Kizziar, DDS, INC	01-5800	Trinity Smiles 01/06/2025	278.00	

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5254632	01/30/2025	John W. Kizziar, DDS, INC	01-5800	Trinity Smiles HB 01/06/2025	346.00	
				Trinity Smiles HB 01/14/2025	173.00	
				Trinity Smiles HL 01/14/2025	252.00	
				Trinity Smiles JK 12/31/2025	235.42	
				Trinity Smiles MN 1/15/2025	150.00	
				Trinity Smiles XK 1/13/2025	115.00	1,549.42
5254633	01/30/2025	Kristen Miller dba With Heart Project	01-5200	Prevention Intervention Trauma Informed Practices		3,456.25
5254634	01/30/2025	Amy McComb dba Lewiston Stamps	01-4300	RISE Lessons and T-Shirts		90.00
5254635	01/30/2025	Makenzie Geouge	12-5800	M. Geouge ECE Tuition Reimbursement Sprint 2025		324.50
5254636	01/30/2025	Pitney Bowes Inc Reserve Account	01-5910	24/25 Postage and lease		1,000.00
5254637	01/30/2025	Plotzke Ace Hardware	01-4300	24/25 maintenance supplies		30.01
5254638	01/30/2025	Ryan Gogan	12-5800	R. Gogan Tuition Reimbursement		2,024.00
5254639	01/30/2025	Steve Canale	01-5200	S. Canale TCOE BOE Mileage		114.80
5254640	01/30/2025	Shasta-Trinity Schools Den	01-9580	TCOE FEB 2025 STSIG Dental Premiums		5,564.63
5254641	01/30/2025	Shasta-Trinity Schools Med	01-9580	TCOE FEB 2025 STSIG Medical Premium		61,330.00
5254642	01/30/2025	Shasta-Trinity Schools Vis	01-9580	TCOE FEB 2025 STSIG Vision Premiums		1,725.30
5254643	01/30/2025	Trinity Alps Unified S D	01-5100	C-STEM Stipends		6,306.00
5254644	01/30/2025	Trinity Heating & Air Conditioning Corp.	14-5800	Commercial Preventative Maintenance Agreement		1,080.00
5254645	01/30/2025	Trinity PUD	01-5510	24/25 monthly electricity		1,075.82
5254646	01/30/2025	NAPA Weaverville Auto Parts	01-4300	24/25 NAPA Auto Parts		22.90
Total Number of Checks					110	248,899.31

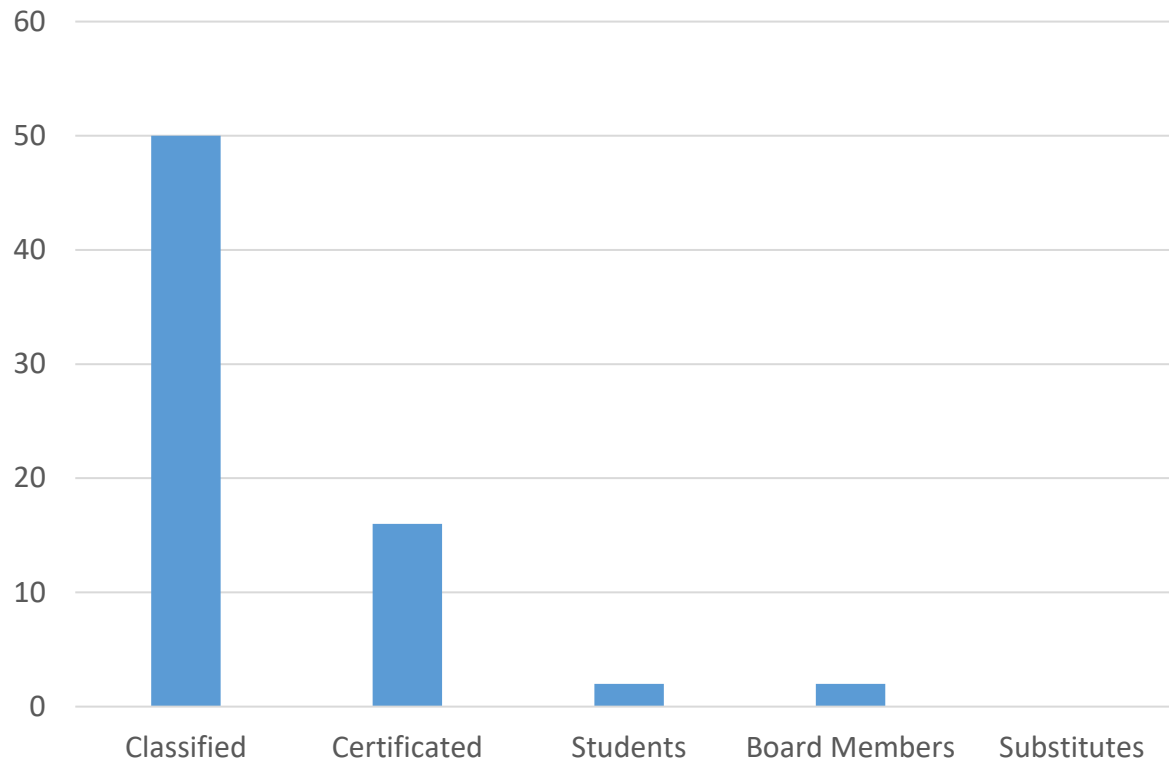
Fund Summary

Fund	Description	Check Count	Expensed Amount
01	General Fund	100	190,881.06
12	Child Development Fund	9	56,553.13
14	Deferred Maintenance	2	1,465.12
Total Number of Checks		110	248,899.31
Less Unpaid Sales Tax Liability			.00
Net (Check Amount)			248,899.31

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.

Trinity County Office of Education

2/1/2025 - 2/28/2025



Employee Salaries= \$422,914.71

District Liabilities= \$174,395.84

Total Payroll= \$597,310.55

County Board Policy 1312.4: Williams Uniform Complaint Procedures

Status: ADOPTED

Original Adopted Date: 06/01/2022 | Last Revised Date: 09/01/2024 | Last Reviewed Date: 09/01/2024

CSBA NOTE: Education Code 35186 mandates that local educational agencies, including county offices of education (COE), establish policies and procedures to address complaints regarding insufficiency of textbooks and instructional materials, teacher vacancy or misassignment, or emergency or urgent facilities conditions that pose a threat to the health and safety of students or staff. When such a complaint is filed with the COE, the COE is required to investigate and resolve the complaint in accordance with the Williams uniform complaint procedures established pursuant to 5 CCR 4680-4687.

CSBA recommends that the County Board of Education and the County Superintendent of Schools work together for the adoption of this policy, since some of the programs covered by the policy are subject to the independent statutory authority of both constitutional offices, and even for those programs that are primarily within the County Board's authority, implementation by the County Superintendent will be necessary.

During the Federal Program Monitoring (FPM) process, the California Department of Education (CDE) staff will review the local policy and procedures to ensure that all required components are addressed. Therefore, the COE must ensure that all requirements of law, as reflected in the FPM instrument, are included in the local policy and/or regulations. The FPM process also includes a review of the complaint form and classroom notice.

The County Board of Education recognizes the responsibility of the County Board and the County Superintendent of Schools to ensure that the educational programs of the county office of education (COE) are implemented in accordance with law.

Any complaint against the COE regarding the insufficiency of textbooks or instructional materials, teacher vacancy or misassignment, or conditions of school facilities that pose an emergency or urgent threat to the health and safety of students and staff, as defined in Education Code 35186, shall be investigated and resolved in accordance with the Williams uniform complaint procedures described in 5 CCR 4680-4687 and County Superintendent policy and/or regulation. The Williams uniform complaint procedures may also be used to resolve any other complaint when authorized by the County Superintendent.

Reports

CSBA NOTE: During the FPM process, CDE staff will expect to see a statement that the COE is required to report summarized data as specified below.

On a quarterly basis, the County Board shall, at a regularly scheduled County Board meeting, receive summarized data on the nature and resolution of all complaints against the COE. The report shall include the number of complaints by general subject area with the number of resolved and unresolved complaints. (Education Code 35186; 5 CCR 4686)

Notices

A notice containing the components specified in Education Code 35186 shall be posted in each classroom in each COE school/program. (Education Code 35186)

Policy Reference Disclaimer: These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

State References

5 CCR 4600-4670

5 CCR 4632

5 CCR 4680-4687

5 CCR 4690-4694

Ed. Code 1240

Ed. Code 17592.72

Ed. Code 1980-1984

Description

Uniform complaint procedures

Appeal of LEA decision; grounds

Williams uniform complaint procedures

Health and safety complaints in license-exempt preschool programs

[County superintendent of schools, duties](#)

Urgent or emergency repairs, School Facility Emergency Repair Account

Establishment of county community school

State References

Ed. Code 200-270
 Ed. Code 33126
 Ed. Code 35145.5
 Ed. Code 35186
 Ed. Code 35292.5-35292.6
 Ed. Code 48660-48666
 Ed. Code 48907
 Ed. Code 48950
 Ed. Code 48985
 Ed. Code 51501
 Ed. Code 60010
 Ed. Code 60040-60052
 Ed. Code 60119
 Ed. Code 60150

Description

Prohibition of discrimination
 School accountability report card
 Agenda; public participation and regulations
 Williams uniform complaint procedure
 Restrooms; maintenance and cleanliness
 Establishment of community day school
 Exercise of free expression; time, place and manner rules and regulations
 Speech and other communication
 Notices to parents in language other than English
 Nondiscriminatory subject matter
 Instructional materials; definition
 Requirements for instructional materials
 Hearing on sufficiency of instructional materials
 Penalty for insufficiency of textbooks and instructional materials

Federal References

20 USC 6314

Description

Title I schoolwide program

Management Resources References

CA Office of the Attorney General Publication
 CSBA Publication
 CSBA Publication
 Website
 Website
 Website
 Website
 Website

Description

[Guidance to School Officials re: Legal Requirements for Providing Inclusive Curricula and Books, Legal Alert, January 2024](#)
[Instructional Materials Adoptions: State and local governing board processes, roles, and responsibilities, Governance Brief, February 2024](#)
[Instructional Materials Adoptions: Local governing board responsibilities, Fact Sheet, February 2024](#)
[CSBA District and County Office of Education Legal Services](#)
[U.S. Department of Education, Office for Civil Rights](#)
[Department of Justice](#)
[CSBA](#)
[California Department of Education](#)

Cross References

0410
 1312.3
 1312.3-E(1)
 1312.3-E(2)
 1312.3-E(3)
 5145.3
 5145.3
 9012

Description

[Nondiscrimination In County Office Programs And Activities](#)
[Uniform Complaint Procedures](#)
[Uniform Complaint Procedures](#)
[Uniform Complaint Procedures](#)
[Uniform Complaint Procedures](#)
[Nondiscrimination/Harassment](#)
[Nondiscrimination/Harassment](#)
[Board Member Electronic Communications](#)

Exhibit 1312.4-E(1): Williams Uniform Complaint Procedures

Status: ADOPTED

Original Adopted Date: 06/01/2022 | Last Revised Date: 09/01/2024 | Last Reviewed Date: 09/01/2024

CSBA NOTE: Education Code 35186 requires that the following notice be posted in each K-12 classroom. During the Federal Program Monitoring process, California Department of Education (CDE) staff will check to ensure that a notice is placed in each classroom in each school and that the notice contains all the information described below.

**NOTICE TO PARENTS/GUARDIANS, STUDENTS, AND TEACHERS:
K-12 COMPLAINT RIGHTS**

Parents/Guardians, Students, and Teachers:

Pursuant to Education Code 35186, you are hereby notified that:

1. There should be sufficient textbooks and instructional materials

That means each student, including an English learner, must have a textbook or instructional materials, or both, to use in class and to take home.

CSBA NOTE: Pursuant to Education Code 35292.5, as amended by SB 760 (Ch. 227, Statutes of 2023), county offices of education (COE) may temporarily close a restroom for (1) a documented student safety concern, (2) an immediate threat to student safety, or (3) to repair the facility.

2. School facilities must be clean, safe, and maintained in good repair

This includes the identification and resolution of emergency or urgent facilities conditions that pose a threat to the health and safety of students or staff.

CSBA NOTE: Education Code 35186, as amended by SB 114 (Ch. 48, Statutes of 2023), requires that the Williams uniform complaint procedure be used to address a complaint related to teacher misassignment that claims that a teacher who lacks credentials or training to teach English learners is assigned to teach a class with one or more English learners in the class.

3. There should be no teacher vacancies or misassignments

There should be a teacher assigned to each class and not a series of substitutes or other temporary teachers. The teacher should have the proper credential to teach the class, including the certification required to teach English learners, if present.

Misassignment means the placement of a certificated employee in a teaching or services position for which the employee does not hold a legally recognized certificate or credential or the placement of a certificated employee in a teaching or services position that the employee is not otherwise authorized by statute to hold.

Teacher vacancy means a position to which a single designated certificated employee has not been assigned at the beginning of the year for an entire year or, if the position is for a one-semester course, a position to which a single designated certificated employee has not been assigned at the beginning of a semester for an entire semester.

CSBA NOTE: Education Code 35186 requires that the notice inform parents/guardians of the location to obtain a complaint form and provides that posting a notice downloadable from CDE's website will satisfy this requirement. The law does not require that the complaint form be placed in any specific location. The following paragraph lists locations where complaint forms may be available and should be modified to reflect local practice, including adding the school and COE website addresses.

If you choose to file a complaint alleging that any of the above conditions is not being met, your complaint will be addressed through the county office of education's (COE) Williams uniform complaint procedures as required by law. A complaint form may be obtained at the school office or COE office, or downloaded from the school or COE website. You may also download a copy of the California Department of Education (CDE) complaint form from CDE's website when available. However, a complaint need not be filed using either the COE's complaint form or the complaint form from CDE.

Policy Reference Disclaimer: These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

State References

5 CCR 4600-4670
 5 CCR 4632
 5 CCR 4680-4687
 5 CCR 4690-4694
 Ed. Code 1240
 Ed. Code 17592.72
 Ed. Code 1980-1984
 Ed. Code 200-270
 Ed. Code 33126
 Ed. Code 35145.5
 Ed. Code 35186
 Ed. Code 35292.5-35292.6
 Ed. Code 48660-48666
 Ed. Code 48907
 Ed. Code 48950
 Ed. Code 48985
 Ed. Code 51501
 Ed. Code 60010
 Ed. Code 60040-60052
 Ed. Code 60119
 Ed. Code 60150

Federal References

20 USC 6314

Management Resources References

CA Office of the Attorney General Publication
 CSBA Publication
 CSBA Publication
 Website
 Website
 Website
 Website
 Website

Cross References

0410
 1312.3
 1312.3-E(1)

Description

Uniform complaint procedures
 Appeal of LEA decision; grounds
 Williams uniform complaint procedures
 Health and safety complaints in license-exempt preschool programs
[County superintendent of schools, duties](#)
 Urgent or emergency repairs, School Facility Emergency Repair Account
 Establishment of county community school
 Prohibition of discrimination
 School accountability report card
 Agenda; public participation and regulations
 Williams uniform complaint procedure
 Restrooms; maintenance and cleanliness
 Establishment of community day school
 Exercise of free expression; time, place and manner rules and regulations
 Speech and other communication
 Notices to parents in language other than English
 Nondiscriminatory subject matter
 Instructional materials; definition
 Requirements for instructional materials
 Hearing on sufficiency of instructional materials
 Penalty for insufficiency of textbooks and instructional materials

Description

Title I schoolwide program

Description

[Guidance to School Officials re: Legal Requirements for Providing Inclusive Curricula and Books, Legal Alert, January 2024](#)
[Instructional Materials Adoptions: State and local governing board processes, roles, and responsibilities, Governance Brief, February 2024](#)
[Instructional Materials Adoptions: Local governing board responsibilities, Fact Sheet, February 2024](#)
[CSBA District and County Office of Education Legal Services](#)
[U.S. Department of Education, Office for Civil Rights](#)
[Department of Justice](#)
[CSBA](#)
[California Department of Education](#)

Description

[Nondiscrimination In County Office Programs And Activities](#)
[Uniform Complaint Procedures](#)
[Uniform Complaint Procedures](#)

Cross References

1312.3-E(2)

1312.3-E(3)

5145.3

5145.3

9012

Description[Uniform Complaint Procedures](#)[Uniform Complaint Procedures](#)[Nondiscrimination/Harassment](#)[Nondiscrimination/Harassment](#)[Board Member Electronic Communications](#)

Exhibit 1312.4-E(2): Williams Uniform Complaint Procedures

Status: ADOPTED

Original Adopted Date: 06/01/2022 | Last Revised Date: 09/01/2024 | Last Reviewed Date: 09/01/2024

CSBA NOTE: Education Code 35186 creates the Williams uniform complaint procedures for the filing of complaints concerning deficiencies in textbooks or instructional materials, conditions of facilities that are not maintained in a clean or safe manner or in good repair, or teacher vacancy or misassignment. The following form contains elements required by Education Code 35186 and 5 CCR 4681-4683. During the Federal Program Monitoring process, California Department of Education staff will check to ensure that the complaint form includes all of the elements specified below.

K-12 COMPLAINT FORM:

WILLIAMS UNIFORM COMPLAINT PROCEDURES

Education Code 35186 creates a procedure for the filing of complaints concerning deficiencies related to instructional materials, conditions of facilities that are not maintained in a clean or safe manner or in good repair, including emergency or urgent facilities conditions that pose a threat to the health and safety of students or staff, or teacher vacancy or misassignment. The complaint and response are public documents as provided by law. Complaints may be filed anonymously. However, if you wish to receive a response to your complaint, you must provide the contact information below.

Response requested? ☐ Yes ☐ No

Contact information: (if response is requested)

Name:

Address:

Phone number: Day: Evening:

E-mail address, if any:

Date problem was observed:

Location of the problem that is the subject of this complaint:

School name/address:

Course title/grade level and teacher name:

Room number/name of room/location of facility:

Only the following issues may be the subject of this complaint process. If you wish to complain about an issue not specified below, please contact the school or county office of education (COE) for the appropriate complaint procedure.

Specific issue(s) of the complaint: (Please check all that apply. A complaint may contain more than one allegation.)

1. Textbooks and instructional materials: (Education Code 35186; 5 CCR 4681)

a. A student, including an English learner, does not have standards-aligned textbooks or instructional materials or state- or COE-adopted textbooks or other required instructional materials to use in class

b. A student does not have access to textbooks or instructional materials to use at home or after school

This does not require two sets of textbooks or instructional materials for each student.

c. Textbooks or instructional materials are in poor or unusable condition, have missing pages, or are unreadable due to damage

d. A student was provided photocopied sheets from only a portion of a textbook or instructional materials to address a shortage of textbooks or instructional materials

2. Teacher vacancy or misassignment: (Education Code 35186; 5 CCR 4682)

a. A semester begins and a teacher vacancy exists

A teacher vacancy is a position to which a single designated certificated employee has not been assigned

at the beginning of the school year for an entire year or, if the position is for a one-semester course, a position to which a single designated certificated employee has not been assigned at the beginning of a semester for an entire semester. (5 CCR 4600)

CSBA NOTE: Education Code 35186, as amended by SB 114 (Ch. 48, Statutes of 2023), requires that the Williams uniform complaint procedure be used to address a complaint related to teacher misassignment that claims that a teacher who lacks credentials or training to teach English learners is assigned to teach a class with one or more English learners in the class.

- b. A teacher who lacks credentials or training to teach English learners is assigned to teach a class with one or more English learners in the class

This does not relieve the COE from complying with state or federal law regarding teachers of English Learners.

- c. A teacher is assigned to teach a class for which the teacher lacks subject matter competency

3. Facilities conditions: (Education Code 17592.72, 35186, 35292.5, 35292.6; 5 CCR 4683)

- a. A condition exists that poses an emergency or urgent threat to the health or safety of students or staff while at school including gas leaks; nonfunctioning heating, ventilation, fire sprinklers, or air-conditioning systems; electrical power failure; major sewer line stoppage; major pest or vermin infestation; broken windows or exterior doors or gates that will not lock and that pose a security risk; abatement of hazardous materials previously undiscovered that pose an immediate threat to students or staff; structural damage creating a hazardous or uninhabitable condition; and any other condition deemed appropriate by the COE

- b. A school restroom has not been cleaned or maintained regularly, is not fully operational, or has not been stocked at all times with toilet paper, soap, and paper towels or functional hand dryers

CSBA NOTE: The following optional item is for county offices of education (COE) that choose to use the Williams uniform complaint procedures to address complaints alleging noncompliance with the requirement to stock restrooms at certain schools with menstrual products pursuant to Education Code 35292.6, which, as amended by AB 230 (Ch. 421, Statutes of 2023), has been expanded to include schools that serve students in any of grades 3-12; see the accompanying regulation.

- c. For a school or program serving students in any of grades 3-12, the school has not, at all times, stocked and made available and accessible free of cost, an adequate supply of menstrual products in every women's and all-gender restroom, and in at least one men's restroom

CSBA NOTE: The following optional item is for COEs that choose to use the Williams uniform complaint procedures to address complaints alleging noncompliance with the requirement, beginning July 1, 2026, to provide and maintain at least one all-gender restroom for student use pursuant to Education Code 35292.5, as amended by SB 760 (Ch. 227, Statutes of 2023); see the accompanying administrative regulation.

- d. Starting July 1, 2026, for a school that has more than one female and more than one male restroom designated exclusively for student use, the school has not maintained at least one all-gender restroom for student use in accordance with Education Code 35292.5

CSBA NOTE: Pursuant to Education Code 35292.5, as amended by SB 760, COEs may temporarily close a restroom for (1) a documented student safety concern, (2) an immediate threat to student safety, or (3) to repair the facility.

- e. The school has not kept all restrooms open during school hours when students are not in classes and has not kept a sufficient number of restrooms open during school hours when students are in classes

This does not apply when temporary closing of the restroom is necessary for a documented student safety concern, an immediate threat to student safety, or to repair the facility.

Please describe the issue of your complaint in detail. You may attach additional pages and include as much text as you wish to fully describe the situation. For complaints regarding facilities conditions, please describe the emergency or urgent facilities condition and how that condition poses a threat to the health or safety of students or staff.

CSBA NOTE: Education Code 35186 requires that complaints be filed with the principal/program coordinator or designee and that the complaint form specify the location for filing the complaint. COEs should specify the name and/or location in the spaces below.

Please file this complaint at the following location:

(principal/program coordinator or designee)

(address)

CSBA NOTE: Pursuant to Education Code 35186, as amended by AB 1078 (Ch. 229, Statutes of 2023), complaints related to instructional materials alleging that more than one student does not have sufficient textbooks or instructional materials as the result of an act by the County Board of Education, or the County Board's failure to remedy the deficiency, may be filed with the Superintendent of Public Instruction (SPI) directly, and the SPI may directly intervene without waiting for an investigation by the COE; see the accompanying administrative regulation. The following paragraph may be used by COEs to inform complainants about the option to file complaints directly with the SPI.

Please be aware that you may file a complaint directly with the Superintendent of Public Instruction if you are alleging that more than one student does not have sufficient textbooks or instructional materials as the result of an act by the County Board of Education, or the County Board's failure to remedy the deficiency.

Please provide a signature below. If you wish to remain anonymous, a signature is not required. However, all complaints, even anonymous ones, should be dated.

(Signature)

(Date)

Policy Reference Disclaimer:These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

State References	Description
5 CCR 4600-4670	Uniform complaint procedures
5 CCR 4632	Appeal of LEA decision; grounds
5 CCR 4680-4687	Williams uniform complaint procedures
5 CCR 4690-4694	Health and safety complaints in license-exempt preschool programs
Ed. Code 1240	County superintendent of schools, duties
Ed. Code 17592.72	Urgent or emergency repairs, School Facility Emergency Repair Account
Ed. Code 1980-1984	Establishment of county community school
Ed. Code 200-270	Prohibition of discrimination
Ed. Code 33126	School accountability report card
Ed. Code 35145.5	Agenda; public participation and regulations
Ed. Code 35186	Williams uniform complaint procedure
Ed. Code 35292.5-35292.6	Restrooms; maintenance and cleanliness
Ed. Code 48660-48666	Establishment of community day school

State References

Ed. Code 48907
Ed. Code 48950
Ed. Code 48985
Ed. Code 51501
Ed. Code 60010
Ed. Code 60040-60052
Ed. Code 60119
Ed. Code 60150

Description

Exercise of free expression; time, place and manner rules and regulations
Speech and other communication
Notices to parents in language other than English
Nondiscriminatory subject matter
Instructional materials; definition
Requirements for instructional materials
Hearing on sufficiency of instructional materials
Penalty for insufficiency of textbooks and instructional materials

Federal References

20 USC 6314

Description

Title I schoolwide program

Management Resources References

CA Office of the Attorney General Publication

CSBA Publication

CSBA Publication

Website
Website
Website
Website
Website

Description

[Guidance to School Officials re: Legal Requirements for Providing Inclusive Curricula and Books, Legal Alert, January 2024](#)
[Instructional Materials Adoptions: State and local governing board processes, roles, and responsibilities, Governance Brief, February 2024](#)
[Instructional Materials Adoptions: Local governing board responsibilities, Fact Sheet, February 2024](#)
[CSBA District and County Office of Education Legal Services](#)
[U.S. Department of Education, Office for Civil Rights](#)
[Department of Justice](#)
[CSBA](#)
[California Department of Education](#)

Cross References

0410
1312.3
1312.3-E(1)
1312.3-E(2)
1312.3-E(3)
5145.3
5145.3
9012

Description

[Nondiscrimination In County Office Programs And Activities](#)
[Uniform Complaint Procedures](#)
[Uniform Complaint Procedures](#)
[Uniform Complaint Procedures](#)
[Uniform Complaint Procedures](#)
[Nondiscrimination/Harassment](#)
[Nondiscrimination/Harassment](#)
[Board Member Electronic Communications](#)

County Board Policy 5131.9: Academic Honesty

Status: ADOPTED

Original Adopted Date: 06/01/1987 | **Last Revised Date:** 09/01/2024 | **Last Reviewed Date:** 09/01/2024

CSBA NOTE: The following policy is optional and may be revised to reflect local practice.

The County Board of Education believes that academic honesty and personal integrity are fundamental components of a student's education and character development. The County Board expects that students will not cheat, lie, plagiarize, or commit other acts of academic dishonesty.

Students, parents/guardians, staff, and administrators shall be responsible for creating and maintaining a positive school climate that encourages honesty. Students found to have committed an act of academic dishonesty shall be subject to county office of education (COE) and school-site discipline rules.

A committee may be established comprised of students, parents/guardians, staff, administrators, and members of the public to develop standards of academic honesty, measures of preventing dishonesty, and specific consequences for acts of dishonesty. Any recommendations for discipline shall be incorporated into a school's site level discipline rules.

Prohibited and Permitted Technology Use

CSBA NOTE: The following section addresses student use of technology, such as artificial intelligence (AI), as it relates to academic honesty, and may be modified to reflect local practice. The U.S. Department of Education Office of Educational Technology's, "Artificial Intelligence and the Future of Teaching and Learning: Insights and Recommendations," provides information related to the opportunities for using AI to improve education, the challenges in doing so, and recommendations to guide further policy development. County boards of education are encouraged to continue to monitor the development of new technologies, including AI, and, as needed, consult with CSBA's District and County Office of Education Legal Services or other legal counsel. For more information on student use of technology, see BP 6163.4 - Student Use of Technology.

As the COE's standards for academic achievement are designed to challenge all students to reach their full potential in acquiring the knowledge and skills needed for success in postsecondary education, employment, and responsible citizenship, any use of technology that prevents or inhibits a student from achieving these standards is prohibited. Prohibited uses include, but are not limited to, using technology primarily or solely for the completion of coursework as a student's original work and generating answers to mathematical, scientific, or analytical problems.

Permitted uses of technology include, but are not limited to, conducting research, correcting grammar and spelling, and learning from educational applications such as tutoring systems and language learning applications.

Additionally, consistent with the limitations expressed in this policy and with teacher consent, students may use technology to assist with assessments, homework, and/or makeup work or other uses approved by the teacher.

CSBA NOTE: A student who has been identified as a student with a disability may require assistive technology devices and services, including the use of AI. Pursuant to Education Code 56341.1, a student's Individualized Education Program team must consider whether a student with a disability needs assistive technology devices or services, defined in 20 USC 1401 as any item, piece of equipment, or product system that is used to increase, maintain, or improve functional capabilities of a student with a disability.

However, a student with a disability shall be permitted to use technology for any purpose identified in the student's individualized education program as a tool to support the student's learning.

If an employee suspects that a student has used technology in violation of this policy, the student shall be given the opportunity to demonstrate that the use of technology was in accordance with this policy.

Any information acquired from an employee's use of technology in determining whether a student has committed an act of academic dishonesty shall be shared with the student, and the student's parent/guardian as appropriate.

Training shall be provided to staff regarding the use of technology to improve education, including the detection of plagiarism and sensitivity to potential discrimination from algorithmic bias.

Policy Reference Disclaimer: These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

State References

Ed. Code 35291-35291.5

Ed. Code 56341.1

Description

[Rules](#)

[Assistive technology devices for a student with a disability](#)

Federal References

20 USC 1401

Description

Assistive technology device; definition

Management Resources References

Metropolitan Ed. Research Consortium Publication

USDOE Office of Educational Technology
Publication

Website

Website

Description

[Balancing the Benefits and Risks of AI Large Language Models in K12 Public Schools, 2023](#)

[Artificial Intelligence and the Future of Teaching and Learning: Insights and Recommendations](#)

[Metropolitan Educational Research Consortium](#)

[CSBA District and County Office of Education Legal Services](#)

Cross References

4040

4040-E(1)

6154

6162.5

6163.4

6163.4-E(1)

Description

[Acceptable Use Of Technology](#)

[Acceptable Use Of Technology](#)

[Homework/Makeup Work](#)

[Student Assessment](#)

[Student Use Of Technology](#)

[Student Use Of Technology](#)

County Board Policy 6154: Homework/Makeup Work

Status: ADOPTED

Original Adopted Date: 02/01/1997 | **Last Revised Date:** 09/01/2024 | **Last Reviewed Date:** 09/01/2024

CSBA NOTE: The following optional policy may be revised to reflect local practice.

The County Board of Education recognizes that meaningful homework assignments can be a valuable extension of student learning time, provide enrichment, and assist students in developing good study habits. Homework and/or makeup work shall be assigned when necessary to support classroom lessons, enable students to complete unfinished assignments, or review and apply academic content for better understanding.

CSBA NOTE: The following paragraph addresses student use of technology, including artificial intelligence (AI), in relation to homework and makeup work, and may be modified to reflect local practice. The U.S. Department of Education Office of Educational Technology's, "Artificial Intelligence and the Future of Teaching and Learning: Insights and Recommendations," provides information related to the opportunities for using AI to improve education, the challenges in doing so, and recommendations to guide further policy development. For more information regarding prohibited and permitted student use of technology, see BP 5131.9 - Academic Honesty and BP 6163.4 - Student Use of Technology.

Students may use technology to assist with homework and/or makeup work in conducting research, correcting grammar and spelling, and learning from educational applications such as tutoring systems and language learning applications, as specified in County Board Policy 5131.9 - Academic Honesty and County Board Policy 6163.4 - Student Use of Technology.

The development and regular review of guidelines for the assignment of homework and the related responsibilities of students, staff, and parents/guardians shall involve the collaboration with school administrators and teachers.

CSBA NOTE: The following optional paragraph may be revised to specify the average number of minutes of homework that may be expected per day at each grade level, or the county office of education (COE) may adopt an administrative regulation that contains such guidelines.

Homework assignments shall be reasonable in length and appropriate to the grade level and course. The County Board expects that the number, frequency, and degree of difficulty of homework assignments will increase with the grade level and the maturity of students. Homework shall be assigned only as necessary to fulfill academic goals and reinforce current instruction.

As needed, teachers may receive training in designing relevant homework assignments that reinforce classroom learning objectives and inspire students' interests.

CSBA NOTE: The following optional paragraph may be revised to reflect local practice.

Although on-time completion of homework is important to maintain academic progress, the County Board recognizes that students learn at different rates. Students shall receive credit for work that is completed late in order to encourage their continued learning.

Age-appropriate instruction may be given to help students allocate their time wisely, meet their deadlines, learn to work independently, and develop good personal study habits.

At the beginning of the school year, homework expectations shall be communicated to students and their parents/guardians. Homework guidelines shall also be included in student and/or parent/guardian handbooks. These communications shall include the manner in which homework relates to achievement of academic standards and course content, the impact of homework assignments on students' grades, any school resources and programs that are available to provide homework support, and ways in which parents/guardians may appropriately assist their children.

Although it is the student's responsibility to undertake assignments independently, parents/guardians may serve as a resource and are encouraged to ensure that their child's homework assignments are completed. Students may also work with other students and use approved outside resources as directed by the teacher.

CSBA NOTE: The following paragraph should be revised to reflect local practice. Pursuant to Education Code 8482.3, programs operated under the After School Education and Safety Program (Education Code 8482-8484.65), the federal 21st Century Community Learning Center program (Education Code 8484.7-8484.9; 20 USC 7171-7176), and/or the Expanded Learning Opportunities Program (Education Code 46120) are required to include an educational and literacy component in which tutoring or homework assistance is provided in language arts,

mathematics, history-social science, computer training, and/or science. If the COE offers a before-school or after-school program under the 21st Century High School After School Safety and Enrichment for Teens program for grades 9-12 (Education Code 8420-8428; 20 USC 7171-7176), the program must include an academic assistance program, which may include homework assistance.

To further support students' homework efforts, electronic forums may be established and maintained, access to school library media centers and technological resources may be provided, and/or before-school and after-school programs where students can receive homework assistance from teachers, volunteers, and/or student tutors may be offered. The County Board encourages class and transportation schedules to be designed in a manner that enables students to make use of homework support services.

All completed homework shall be reviewed to assess the student's understanding of academic content and provide timely feedback to the student.

If a student repeatedly fails to complete homework, the student's parents/guardians shall be notified as soon as possible so that corrective action can be taken prior to the release of any final grades or report cards.

Makeup Work

CSBA NOTE: Pursuant to Education Code 48205, students who miss schoolwork because of an excused absence are required to be given full credit for makeup work satisfactorily completed within a reasonable period of time. State law does not require COEs to give full credit for makeup work following an unexcused absence. However, CSBA's governance brief, "Research-Supported Strategies to Improve the Accuracy and Fairness of Grades," recommends that student absence be dealt with separately from determining students' academic understanding and progress. Thus, the following paragraph provides for full credit to be awarded for satisfactory completion of makeup work regardless of the reason for the absence. The COE may revise the following paragraph to reflect local practice, provided that it ensures compliance with Education Code 48205.

Students who are absent from school shall be given the opportunity to complete all assignments and tests that can be reasonably provided. The assignments and tests shall be equivalent to, but not necessarily identical to, the assignments and tests missed during the absence. Students shall receive full credit for work satisfactorily completed within a reasonable period of time.

Parents/guardians shall be notified that no student may have a grade reduced or lose academic credit for any excused absence when missed assignments and tests are satisfactorily completed within a reasonable period of time. Such notification shall include the full text of Education Code 48205. (Education Code 48980)

Suspended Students

When a parent/guardian of a student who has been suspended for two or more school days requests homework that the student would otherwise have been assigned, the student shall be provided such homework. If a homework assignment is requested and is turned in to the teacher by the student either upon the student's return from suspension or within the timeframe originally prescribed by the teacher, whichever is later, and is not graded before the end of the academic term, the homework assignment shall not be included in the calculation of the student's overall grade in the class. (Education Code 48913.5)

A student who is suspended may be required to complete any assignments and tests missed during the suspension. (Education Code 48913)

Policy Reference Disclaimer: These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

State References

Ed. Code 46120

Ed. Code 48205

Ed. Code 48913

Ed. Code 48913.5

Ed. Code 48980

Ed. Code 56341.1

Description

[Expanded Learning Opportunities Program](#)

[Absence from school for jury duty or precinct board service](#)

[Completion of work missed by suspended student](#)

[Suspended students; homework assignments](#)

[Parent/Guardian notifications](#)

[Assistive technology devices for a student with a disability](#)

State References

Ed. Code 8420-8428
Ed. Code 8482-8484.65
Ed. Code 8484.7-8484.9

Federal References

20 USC 1401
20 USC 7171-7176

Management Resources References

CSBA Publication

USDOE Office of Educational Technology
Publication

Website

Website

Website

Website

Cross References

5113
5113
5131.9
6163.4
6163.4-E(1)

Description

[21st Century High School After School Safety and Enrichment for Teens](#)
[After School Education and Safety Program](#)
[21st Century Community Learning Centers](#)

Description

Assistive technology device; definition
21st Century Community Learning Centers

Description

[Research-Supported Strategies to Improve the Accuracy and Fairness of Grades, Governance Brief, July 2016](#)
[Artificial Intelligence and the Future of Teaching and Learning: Insights and Recommendations](#)
[Metropolitan Educational Research Consortium](#)
[CSBA District and County Office of Education Legal Services](#)
[CSBA](#)
[California State Parent Teacher Association](#)

Description

[Absences And Excuses](#)
[Absences And Excuses](#)
[Academic Honesty](#)
[Student Use Of Technology](#)
[Student Use Of Technology](#)

County Board Policy 6162.5: Student Assessment

Status: ADOPTED

Original Adopted Date: 07/01/2010 | **Last Revised Date:** 09/01/2024 | **Last Reviewed Date:** 09/01/2024

CSBA NOTE: The following optional policy may be revised to reflect local practice.

The County Board of Education recognizes that student assessments are an important instructional and accountability tool. To obtain the most accurate evaluation of student performance, the county office of education (COE) shall use a variety of measures, including local, state, and/or national assessments.

CSBA NOTE: The following paragraph reflects that prohibited and permitted student use of technology, including artificial intelligence (AI), in relation to assessments, should be as specified in BP 5131.9 - Academic Honesty and BP 6163.4 - Student Use of Technology, and may be modified to reflect local practice. The U.S. Department of Education Office of Educational Technology's, "Artificial Intelligence and the Future of Teaching and Learning: Insights and Recommendations," provides information related to the opportunities for using AI to improve education, the challenges in doing so, and recommendations to guide further policy development.

Any student use of technology to complete assessments shall be as specified in County Board Policy 5131.9 - Academic Honesty and County Board Policy 6163.4 - Student Use of Technology.

CSBA NOTE: The following paragraph addresses potential uses of student assessment data. Pursuant to Education Code 52066, applicable statewide student assessments must be used as one of the measures of progress toward the county office of education's (COE) annual goals for student achievement included in its local control and accountability plan; see AR 0460 - Local Control and Accountability Plan. The use of student assessment results in staff evaluations may also be addressed in collective bargaining agreements or employment contracts.

Assessment data shall be used to help determine individual students' progress, mastery of academic standards, appropriate placement in COE programs, and/or eligibility for graduation. In addition, summary data on student assessment results shall be used to identify and review student achievement goals in the COE's local control and accountability plan, evaluate COE educational programs in order to identify needed improvements, and, as appropriate, evaluate staff performance. (Education Code 52066)

In selecting or developing any COE assessment, evidence of its reliability, its validity for the intended purpose and for various student populations, and the extent to which it aligns with the material that is being taught shall be examined.

Assessments shall be administered in accordance with law and test publisher's directions, and test administration procedures shall be fair and equitable for all students.

CSBA NOTE: Education Code 52052 requires that schools and COEs demonstrate comparable improvement in academic achievement by all "numerically significant" student subgroups, including, as amended by AB 114 (Ch. 48, Statutes of 2023), ethnic subgroups, socioeconomically disadvantaged students, English learners, long term English learners, students with disabilities, foster youth, and students experiencing homelessness. A "numerically significant" subgroup is one that consists of at least 30 students, or 15 foster youth, students experiencing homelessness, or long-term English learners, each of whom has a valid test score. To evaluate the extent to which the COE fulfills this responsibility, it will be important to examine disaggregated student assessment results as provided below.

Pursuant to Education Code 49558, the County Board of Education may adopt policy allowing the use of individual applications or records from the free and reduced-price meal program to identify students for the purpose of disaggregating student achievement data.

As appropriate, assessment results shall be disaggregated by student subgroup, classroom, grade level, and/or school site to allow for critical analysis of student needs.

Professional development shall be provided as needed to assist administrators and teachers in interpreting and using assessment data to improve student performance and the instructional program.

When county-wide and school-level results of student assessments are published by the state, supplementary information may be provided to assist parents/guardians and the community in understanding test results.

Interim and Formative Assessments

CSBA NOTE: At their discretion, COEs may choose to use the Smarter Balanced interim and formative assessments, which are part of the California Assessment of Student Performance and Progress. Pursuant to Education Code

60642.6, these tests may be used, in combination with other sources of information, to gain timely feedback about student progress in an effort to continually adjust instruction to improve learning. Education Code 60642.7 specifies that results of such assessments shall not be used for any high-stakes purpose.

State interim and formative assessments may be used in combination with other sources of information to gain timely feedback about student progress in an effort to continually adjust instruction to improve learning, to communicate with students' parents/guardians, and to identify professional development goals. Results from interim and formative assessments shall not be used for any high-stakes purpose, including, but not limited to, teacher or other school staff evaluation, accountability, student grade promotion or retention, graduation, course or class placement, identification for gifted or talented education, reclassification of English learners, or identification as an individual with exceptional needs. (Education Code 60642.6, 60642.7)

Teachers who administer interim and formative assessments shall have access to all functions and information designed for teacher use related to such assessments and student performance on the assessments. (Education Code 60642.6)

Individual Record of Accomplishment

Each student, by the end of grade 12, shall have an individual record of accomplishment that includes the following: (Education Code 60607)

1. The results of the state achievement tests required and administered as part of the California Assessment of Student Performance and Progress (CAASPP), or any predecessor assessments, pursuant to Education Code 60640-60649
2. The results of any end-of-course examinations taken
3. The results of any vocational education certification examinations taken

No individual record of accomplishment shall be released to any person, other than the student's parent/guardian or a teacher, counselor, or administrator directly involved with the student, without the written consent of the student's parent/guardian, or the student if the student is an adult or emancipated minor. The student or the student's parent/guardian may authorize the release of the record of accomplishment to a postsecondary educational institution for the purposes of credit, placement, or admission. Furthermore, the results of an individual student on the CAASPP may be released to a postsecondary educational institution for the purpose of credit, placement, or admission. (Education Code 60607)

Policy Reference Disclaimer: These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

State References

5 CCR 850-876
Ed. Code 10600-10610
Ed. Code 313
Ed. Code 44660-44665
Ed. Code 49558
Ed. Code 51041
Ed. Code 51450-51455
Ed. Code 52052
Ed. Code 52060-52077
Ed. Code 56341.1
Ed. Code 60600-60649
Ed. Code 60640-60648.5
Ed. Code 60800
Ed. Code 60900

Description

California Assessment of Student Performance and Progress
[California Education Information System](#)
[Assessment of English language development](#)
[Evaluation and assessment of performance of certificated employees](#)
[Free and reduced-price meals; use of individual applications and records](#)
[Evaluation of the educational program](#)
[Golden State Seal Merit Diploma](#)
[Accountability; numerically significant student subgroups](#)
[Local control and accountability plan](#)
[Assistive technology devices for a student with a disability](#)
[Assessment of academic achievement](#)
[California Assessment of Student Performance and Progress](#)
[Physical performance test](#)
[California Longitudinal Pupil Achievement Data System](#)

State References

Ed. Code 60910

Description

[California State Preschool Program Longitudinal Pupil Achievement Data System](#)

Federal References

20 USC 1401

Description

Assistive technology device; definition

20 USC 9622

National Assessment of Educational Progress

Management Resources References

USDOE Office of Educational Technology
Publication

Description

[Artificial Intelligence and the Future of Teaching and Learning: Insights and Recommendations](#)

Website

[Metropolitan Educational Research Consortium](#)

Website

[CSBA District and County Office of Education Legal Services](#)

Website

[U.S. Department of Education](#)

Website

[Smarter Balanced Assessment Consortium](#)

Website

[CSBA](#)

Website

[California Department of Education, Testing and Accountability](#)

Cross References

0410

Description

[Nondiscrimination In County Office Programs And Activities](#)

0415

[Equity](#)

0460

[Local Control And Accountability Plan](#)

0460

[Local Control And Accountability Plan](#)

5131.9

[Academic Honesty](#)

6163.4

[Student Use Of Technology](#)

6163.4-E(1)

[Student Use Of Technology](#)

9000

[Role Of The Board](#)

9000-E(1)

[Role Of The Board](#)

9321

[Closed Session](#)

9321-E(1)

[Closed Session](#)

9321-E(2)

[Closed Session](#)

County Board Policy 6163.4: Student Use Of Technology

Status: ADOPTED

Original Adopted Date: 07/01/2007 | **Last Revised Date:** 09/01/2024 | **Last Reviewed Date:** 09/01/2024

CSBA NOTE: This policy addresses student use of technology, including artificial intelligence (AI), and may be modified to reflect local practice. The U.S. Department of Education's (USDOE), "2024 National Education Technology Plan," provides actionable recommendations to advance the effective use of technology to support teaching and learning and aims to close the digital divide by ensuring that all students can equitably access the latest digital tools and technology. In addition, USDOE's Office of Educational Technology's, "Artificial Intelligence and the Future of Teaching and Learning: Insights and Recommendations," provides information related to the opportunities for using AI to improve education, the challenges in doing so, and recommendations to guide further policy development. County Offices of Education (COEs) are encouraged to continue to monitor the development of new technologies, including AI.

The County Board of Education believes that effective use of technology is integral to the education and development of students. In order to promote digital citizenship, the County Board recognizes that students must have access to the latest digital tools and receive instruction that allows students to positively engage with technology in ways that respect human rights and avoids Internet dangers. Technological resources provided to students, including technology based on artificial intelligence (AI), shall be aligned to county office of education (COE) goals, objectives, and academic standards. The use of technology shall augment the use of County Board adopted instructional materials.

The County Board intends that technological resources provided by the COE be used in a safe and responsible manner in support of the instructional program and for the advancement of student learning. Students shall be allowed to use such technology, including AI technology, in accordance with local policies, including, but not limited to, policies on academic honesty, data privacy, nondiscrimination, and copyright protections. All students using these resources shall receive instruction in the proper and appropriate use of technology. Such instruction shall incorporate students' responsibilities regarding academic honesty, honoring copyright provisions, assessing the reliability and accuracy of information, protecting personal data, and understanding the potential for biases and errors in artificially generated content

COE *technology* includes, but is not limited to, computer hardware, software or software as a service provided or paid for by the COE, whether accessed on or off site or through COE-owned or personally owned equipment or devices, including tablets and laptops; computer servers, wireless access points (routers), wireless computer networking technology (wi-fi); the Internet; email; applications (apps), including AI apps; telephones, cellular or mobile telephones, smartphones, smart devices, and wearable technology; or any wireless communication device, including radios.

Technological resources and online sites that will be used in the classroom or assigned to students shall be reviewed to ensure that they are appropriate for the intended purpose and the age of the students.

CSBA NOTE: The following optional paragraphs may be revised to reflect local practice. It is recommended that COEs develop an "Acceptable Use Agreement" containing rules for the use of COE technology, which students and their parents/guardians should be required to sign. See the accompanying Exhibit for an example of an "Acceptable Use Agreement" for students.

Students and parents/guardians shall be notified about authorized uses of COE technology, user obligations and responsibilities, and consequences for unauthorized use and/or unlawful activities in accordance with this County Board policy and the COE's Acceptable Use Agreement.

Before a student is authorized to use COE technology, the student and the student's parent/guardian shall sign and return the Acceptable Use Agreement. In that agreement, the parent/guardian shall agree not to hold the County Board, the COE, the County Superintendent of Schools, or any COE staff responsible for the failure of any technology protection measures or user mistakes or negligence and shall agree to indemnify and hold harmless the County Board, the COE, the County Superintendent, and COE staff for any damages or costs incurred.

CSBA NOTE: The following optional paragraph may be revised to reflect local practice. If the COE chooses to monitor student use of COE equipment or other technological resources, it is recommended that the COE adopt an express, written policy and notify students of the policy through the Acceptable Use Agreement.

Searches of students' personally owned devices (e.g., cell phones, computers, other communications devices) may be subject to the Fourth Amendment of the U.S. Constitution which prohibits unreasonable search and seizure. In

New Jersey v. T.L.O., the U.S. Supreme Court held that the legality of a search of a student's belongings depends on whether the search is "reasonable." The "reasonableness" of a search depends on two factors: (1) whether there is individualized suspicion that the search will turn up evidence of a student's violation of the law or school rules and (2) whether the search is reasonably related to the objectives of the search and not excessively intrusive in light of the student's age, gender, and/or the nature of the infraction. See BP 5145.12 - Search And Seizure.

The COE reserves the right to monitor student use of technology within the jurisdiction of the COE without advance notice or consent. Students shall be informed that the use of COE technology, as defined above, is not private and may be accessed by the COE for the purpose of ensuring proper use. Students have no reasonable expectation of privacy in the use of COE technology. Students' personally owned devices shall not be searched except in cases where there is a reasonable suspicion, based on specific and objective facts, that the search will uncover evidence of a violation of law, local policy, or school rules.

CSBA NOTE: The following optional paragraph is for use by COEs that have adopted a program, pursuant to Education Code 49073.6 to gather or maintain information from students' social media activity that pertains directly to school safety or student safety. COEs that choose to adopt such a program must comply with specified notification and program requirements.

Information pertaining directly to school safety or student safety from the social media activity of any COE student may be gathered and maintained in accordance with Education Code 49073.6.

Whenever a student is found to have violated local policy or the COE's Acceptable Use Agreement, the student's user privileges may be cancelled or limited or there may be increased supervision of the student's use of the COE's equipment and other technological resources, as appropriate. Inappropriate use also may result in disciplinary action and/or legal action in accordance with law and local policy.

With input from students and appropriate staff, procedures to enhance the safety and security of students using COE technology shall regularly be reviewed and updated to help ensure that the COE adapts to changing technologies and circumstances.

Internet Safety

CSBA NOTE: 20 USC 7131 mandates that COEs adopt an Internet safety policy as a condition of receiving federal Student Support and Academic Achievement Grants (20 USC 7101-7122) for the purpose of purchasing computers with Internet access or paying for direct costs associated with accessing the Internet. 47 USC 254 mandates that COEs adopt an Internet safety policy in order to qualify for federal universal service discounts for Internet access (E-rate discounts). This mandate applies to COEs that receive E-rate discounts for Internet access, Internet services, or internal connections, but not to COEs that receive discounts for telecommunications services only.

Both 20 USC 7131 and 47 USC 254 require that the local policy include the operation and enforcement of a "technology protection measure" that blocks or filters Internet access to visual depictions that are obscene, child pornography, or harmful to minors. As part of the funding application process, a COE is required to certify that it has the required policy in place and is enforcing the operation of the technology protection measure.

The following paragraph is mandated for COEs that use E-rate discounts or Student Support and Academic Achievement Grants and may be adapted by other COEs that choose to install technology protection measures.

All COE computers with Internet access shall have a technology protection measure that protects against access to visual depictions that are obscene, child pornography, or harmful to minors and that the operation of such measures is enforced. (20 USC 7131; 47 USC 254; 47 CFR 54.520)

CSBA NOTE: COEs receiving E-rate discounts for Internet access, Internet services, or internal connections are also mandated by 47 USC 254 to adopt policy that addresses (1) access by minors to "inappropriate matter" on the Internet, (2) safety and security of minors when using email, chat rooms, and other forms of direct electronic communication, (3) unauthorized access, including "hacking" and other unlawful online activities by minors, (4) unauthorized disclosure, use, and dissemination of personal identification information regarding minors, (5) measures designed to restrict minors' access to harmful materials, and (6) education of students about appropriate online behavior, including interacting with other individuals on social networking sites and in chat rooms as well as cyberbullying awareness and response.

The remainder of this section addresses these mandates and may be revised to reflect local practice. COEs that do not receive E-rate discounts may choose to use or adapt this material at their discretion.

To reinforce these measures, rules and procedures designed to restrict students' access to harmful or inappropriate

matter on the Internet shall be implemented, to ensure that students do not engage in unauthorized or unlawful online activities.

CSBA NOTE: "Inappropriate matter" is not defined in the law and the determination of what matter is considered inappropriate for minors is a local decision to be made by the COE. Penal Code 313 provides a definition of "harmful matter" as specified below. COEs that have adopted their own definition should revise the following paragraph as appropriate.

Harmful matter includes matter, taken as a whole, which to the average person, applying contemporary statewide standards, appeals to the prurient interest and is matter which depicts or describes, in a patently offensive way, sexual conduct and which lacks serious literary, artistic, political, or scientific value for minors. (Penal Code 313)

The COE's Acceptable Use Agreement shall establish expectations for appropriate student conduct when using the Internet or other forms of electronic communication, including, but not limited to, prohibitions against:

1. Accessing, posting, submitting, publishing, or displaying harmful or inappropriate matter that is threatening, obscene, disruptive, or sexually explicit, or that could be construed as harassment or disparagement of others based on their race/ethnicity, national origin, sex, gender, sexual orientation, age, disability, religion, or political beliefs
2. Intentionally uploading, downloading, or creating computer viruses and/or maliciously attempting to harm or destroy COE equipment or materials or manipulate the data of any other user, including so-called "hacking"

CSBA NOTE: Penal Code 653.2 makes it a crime for a person to distribute another person's personal identification information electronically with the intent to cause harassment by a third party or to threaten a person's safety or that of the person's family (e.g., placing a person's picture or address online so that the person receives harassing messages).

3. Distributing personal identification information, including the name, address, telephone number, Social Security number, or other personally identifiable information, of another student, staff member, or other person with the intent to threaten, intimidate, harass, or ridicule that person

CSBA NOTE: Government Code 11549.3 authorizes COEs, at COE expense, to request the Military Department, in consultation with the California Cybersecurity Integration Center, to perform an independent security assessment of the COE or individual COE school. COE's are encouraged to consult with the California Office of Emergency Services (OES) and utilize resources such as the State Threat Assessment System and Regional Fusion Centers to help assess potential threats. For more information see OES' website.

The current guidance regarding cybersecurity, data privacy, and digital media awareness shall regularly be reviewed and recommended practices may be incorporated into the COE's processes and procedures related to the protection of the COE's network infrastructure, the monitoring and response to cyberattacks, ensuring data privacy, and monitoring suspicious and/or threatening digital media content.

Age-appropriate instruction regarding safe and appropriate behavior on social networking sites, chat rooms, and other Internet services shall be provided to COE students. Such instruction shall include, but not be limited to, the dangers of posting one's own personal identification information online, misrepresentation by online predators, how to report inappropriate or offensive content or threats, behaviors that constitute cyberbullying, and how to respond when subjected to cyberbullying.

Policy Reference Disclaimer: These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

State References

Civ. Code 3120-3123

Ed. Code 49073.6

Ed. Code 51006

Ed. Code 51007

Ed. Code 60044

Pen. Code 313

Pen. Code 502

Description

Digital equity bill of rights

[Student records; social media](#)

[Computer education and resources](#)

[Programs to strengthen technological skills](#)

[Prohibited instructional materials](#)

[Harmful matter](#)

[Computer crimes; remedies](#)

State References

Pen. Code 632
 Pen. Code 653.2

Federal References

15 USC 6501-6506
 16 CFR 312.1-312.12
 20 USC 7101-7122
 20 USC 7131
 47 CFR 54.520
 47 USC 254

Management Resources References

California Department of Education Publication
 Court Decision
 CSBA Publication
 U.S. Department of Education Publication
 USDOE Office of Educational Technology Publication
 Website
 Website
 Website
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 Website
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 Website
 Website
 Website
 Website

Cross References

4040
 4040-E(1)
 5131.2
 5131.2
 5131.9
 5145.12
 5145.12
 5145.12-E(1)
 5145.3
 5145.3
 5145.7
 5145.7-E(1)

Description

[Eavesdropping on or recording confidential communications](#)
[Electronic communication devices, threats to safety](#)

Description

Children's Online Privacy Protection Act
 Children's Online Privacy Protection Act
 Student Support and Academic Enrichment Grants
 Internet Safety
 Internet safety policy and technology protection measures, E-rate discounts
 Universal service discounts (E-Rate)

Description

[Artificial Intelligence: Learning With AI Learning About AI](#)
 New Jersey v. T.L.O. (1985) 469 U.S. 325
[Cyberbullying: Policy Considerations for Boards, Policy Brief, July 2007](#)
[2024 National Education Technology Plan](#)
[Artificial Intelligence and the Future of Teaching and Learning: Insights and Recommendations](#)
[CSBA District and County Office of Education Legal Services](#)
[U.S. Department of Education](#)
[Federal Trade Commission, Children's Online Privacy Protection](#)
[Federal Communications Commission](#)
[CSBA](#)
[Center for Safe and Responsible Internet Use](#)
[California Governor's Office of Emergency Services](#)
[California Department of Education](#)
[California Coalition for Children's Internet Safety](#)
[American Library Association](#)

Description

[Acceptable Use Of Technology](#)
[Acceptable Use Of Technology](#)
[Bullying](#)
[Bullying](#)
[Academic Honesty](#)
[Search And Seizure](#)
[Search And Seizure](#)
[Search And Seizure](#)
[Nondiscrimination/Harassment](#)
[Nondiscrimination/Harassment](#)
[Sex Discrimination and Sex-Based Harassment](#)
[Sex Discrimination and Sex-Based Harassment](#)

Cross References

5145.9

6154

6162.5

Description[Hate-Motivated Behavior](#)[Homework/Makeup Work](#)[Student Assessment](#)

Exhibit 6163.4-E(1): Student Use Of Technology

Status: ADOPTED

Original Adopted Date: 07/01/2015 | **Last Revised Date:** 09/01/2024 | **Last Reviewed Date:** 09/01/2024

**ACCEPTABLE USE AGREEMENT
AND RELEASE OF COUNTY OFFICE OF EDUCATION FROM LIABILITY (STUDENTS)**

CSBA NOTE: The following Exhibit presents a sample Acceptable Use Agreement outlining obligations and responsibilities of students using the county office of education's (COE) technological resources. It is recommended that the COE consult CSBA's District and County Office of Education Legal Services or other legal counsel in the development of such an agreement. COEs using an Acceptable Use Agreement should require students and their parents/guardians to sign the agreement as an acknowledgment that they have read and understood its contents; see the accompanying County Board of Education policy.

For a sample Acceptable Use Agreement for employees, see E(1) 4040 - Acceptable Use Of Technology.

The [REDACTED] County Office of Education (COE) authorizes students to use technology, as defined in County Board Policy 6163.4 - Student Use Of Technology. The use of COE technology is a privilege permitted at the COE's discretion and is subject to the conditions and restrictions set forth in applicable local policies, administrative regulations, and this Agreement. The COE reserves the right to suspend access at any time, without notice, for any reason.

The COE expects all students to use technology responsibly in order to avoid potential problems and liability. The COE may place reasonable restrictions on the sites, material, and/or information that students may access through the system.

The COE makes no guarantee that the functions or services provided by or through the COE will be without defect. In addition, the COE is not responsible for financial obligations arising from unauthorized use, or misuse, of the system.

Each student who is authorized to use COE technology and the student's parent/guardian shall sign this Agreement, which indicates that the student has read and understands the Agreement and County Board Policy 6163.4 - Student Use of Technology.

Student Obligations and Responsibilities

Students are expected to use COE technology safely, responsibly, and for educational purposes only, and in accordance with the accompanying County Board policy and applicable copyright laws. The student in whose name COE technology is issued is responsible for its proper use at all times. Students shall not share their assigned online services account information, passwords, or other information used for identification and authorization purposes, and shall use the system only under the account to which they have been assigned.

Students shall not gain unauthorized access to the files or equipment of others, access electronic resources by using another person's name or electronic identification, or send anonymous electronic communications. Furthermore, students shall not attempt to access any data, documents, emails, or programs in the COE's system for which they do not have authorization.

Students are prohibited from using COE technology for improper purposes, including, but not limited to, use of COE technology to:

1. Access, post, display, create, or otherwise use material that is discriminatory, libelous, defamatory, obscene, sexually explicit, or disruptive
2. Bully, harass, intimidate, or threaten other students, staff, or other individuals ("cyberbullying")
3. Disclose, use, or disseminate personal identification information (such as name, address, email, telephone number, Social Security number, or other personal information) of another student, staff member, or other person with the intent to threaten, intimidate, harass, or ridicule that person
4. Share confidential information or personally identifiable information with an open artificial intelligence (AI) system of themselves, another student, staff member, or other person

5. Adjust the privacy settings on any technology tool or AI app unless directed to do so by a teacher or staff member
6. Violate the direction of teachers or other staff members, age restrictions, or the intended use of the technology
7. Infringe on copyright, license, trademark, patent, or other intellectual property rights
8. Intentionally disrupt or harm COE technology or other COE operations (such as destroying COE equipment, placing a virus on COE computers, adding or removing a computer program without permission from a teacher or other COE personnel, changing settings on shared computers)
9. Install unauthorized software
10. "Hack" into the system to manipulate data of the COE or other users
11. Engage in or promote any practice that is unethical or violates any law or local policy, administrative regulation, or practice

Privacy

Since the use of COE technology is intended for educational purposes, students shall not have any expectation of privacy in any use of COE technology.

The COE reserves the right to monitor and record all use of COE technology, including, but not limited to, access to the Internet or social media, Internet searches, browsing history, use of AI, communications sent or received from COE technology, or other uses. Such monitoring/recording may occur at any time without prior notice for any legal purposes including, but not limited to, record retention and distribution and/or investigation of improper, illegal, or prohibited activity. Students should be aware that, in most instances, their use of COE technology (such as web searches and emails) cannot be erased or deleted.

All passwords created for or used on any COE technology are the sole property of the COE. The creation or use of a password by a student on COE technology does not create a reasonable expectation of privacy.

Personally Owned Devices

If a student uses a personally owned device to access COE technology, the student shall abide by all applicable local policies, administrative regulations, and this Acceptable Use Agreement. Any such use of a personally owned device may subject the contents of the device and any communications sent or received on the device to disclosure pursuant to a lawful subpoena or public records request.

Reporting

If a student becomes aware of any security problem (including, but not limited to a cyberattack, phishing, or any compromise of the confidentiality of any login or account information) or misuse of COE technology, the student shall immediately report such information to the teacher or other COE personnel.

Consequences for Violation

Violations of the law, local policy, or this Agreement may result in revocation of a student's access to COE technology and/or discipline, up to and including suspension or expulsion. In addition, violations of the law, local policy, or this Agreement may be reported to law enforcement agencies as appropriate.

Student Acknowledgment

I have received, read, understand, and agree to abide by this Agreement and other applicable laws and local policies and regulations governing the use of COE technology. I understand that there is no expectation of privacy when using COE technology. I further understand that any violation may result in loss of user privileges, disciplinary action, and/or appropriate legal action.

Name: _____ Grade: _____
(Please print)

School: _____
Signature: _____ Date: _____

Parent or Legal Guardian Acknowledgment

If the student is under 18 years of age, a parent/guardian must also read and sign the agreement.

As the parent/guardian of the above-named student, I have read, understand, and agree that my child shall comply with the terms of the Agreement. By signing this Agreement, I give permission for my child to use COE technology and/or to access the school's computer network and the Internet. I understand that, despite the COE's best efforts, it is impossible for the school to restrict access to all offensive and controversial materials. I agree to release from liability, indemnify, and hold harmless the school, COE, COE personnel, the County Superintendent of Schools, and the County Board of Education, against all claims, damages, and costs that may result from my child's use of COE technology or the failure of any technology protection measures used by the COE. Further, I accept full responsibility for supervision of my child's use of my child's access account if and when such access is not in the school setting.

Name: _____ Date: _____
(Please print)
Signature: _____

Policy Reference Disclaimer: These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

State References

Civ. Code 3120-3123
Ed. Code 49073.6
Ed. Code 51006
Ed. Code 51007
Ed. Code 60044
Pen. Code 313
Pen. Code 502
Pen. Code 632
Pen. Code 653.2

Description

Digital equity bill of rights
[Student records; social media](#)
[Computer education and resources](#)
[Programs to strengthen technological skills](#)
[Prohibited instructional materials](#)
[Harmful matter](#)
[Computer crimes; remedies](#)
[Eavesdropping on or recording confidential communications](#)
[Electronic communication devices, threats to safety](#)

Federal References

15 USC 6501-6506
16 CFR 312.1-312.12
20 USC 7101-7122
20 USC 7131
47 CFR 54.520
47 USC 254

Description

Children's Online Privacy Protection Act
Children's Online Privacy Protection Act
Student Support and Academic Enrichment Grants
Internet Safety
Internet safety policy and technology protection measures, E-rate discounts
Universal service discounts (E-Rate)

Management Resources References

California Department of Education Publication
Court Decision
CSBA Publication
U.S. Department of Education Publication
USDOE Office of Educational Technology Publication
Website

Description

[Artificial Intelligence: Learning With AI Learning About AI](#)
New Jersey v. T.L.O. (1985) 469 U.S. 325
[Cyberbullying: Policy Considerations for Boards, Policy Brief, July 2007](#)
[2024 National Education Technology Plan](#)
[Artificial Intelligence and the Future of Teaching and Learning: Insights and Recommendations](#)
[CSBA District and County Office of Education Legal Services](#)

Management Resources References

Website	U.S. Department of Education
Website	Federal Trade Commission, Children's Online Privacy Protection
Website	Federal Communications Commission
Website	CSBA
Website	Center for Safe and Responsible Internet Use
Website	California Governor's Office of Emergency Services
Website	California Department of Education
Website	California Coalition for Children's Internet Safety
Website	American Library Association

Cross References

4040	Acceptable Use Of Technology
4040-E(1)	Acceptable Use Of Technology
5131.2	Bullying
5131.2	Bullying
5131.9	Academic Honesty
5145.12	Search And Seizure
5145.12	Search And Seizure
5145.12-E(1)	Search And Seizure
5145.3	Nondiscrimination/Harassment
5145.3	Nondiscrimination/Harassment
5145.7	Sex Discrimination and Sex-Based Harassment
5145.7-E(1)	Sex Discrimination and Sex-Based Harassment
5145.9	Hate-Motivated Behavior
6154	Homework/Makeup Work
6162.5	Student Assessment

Description**Description**

County Board Policy 0460: Local Control And Accountability Plan

Status: ADOPTED

Original Adopted Date: 07/01/2014 | **Last Revised Date:** 12/01/2024 | **Last Reviewed Date:** 12/01/2024

CSBA NOTE: Pursuant to Education Code 52066-52069, the County Superintendent of Schools must develop, and the County Board of Education must adopt, a three-year local control and accountability plan (LCAP) with the involvement of specified stakeholder groups. The LCAP, which must be updated annually on or before July 1, must address the state priorities listed in Education Code 52066 and any additional local priorities established by the County Board.

Pursuant to Education Code 52070, the County Superintendent also has the responsibility to review and approve the LCAPs of school districts within the jurisdiction of the county office of education (COE). The law assigns no responsibilities to the County Board related to district LCAPs.

The County Board of Education desires to ensure the most effective use of available state funding to improve student achievement and other outcomes for all students. A comprehensive, data-driven planning process involving local stakeholders shall be used to identify annual goals for the county office of education (COE) and specific actions which are aligned with the COE budget.

The County Board shall consider for adoption a proposed local control and accountability plan (LCAP) presented by the County Superintendent of Schools. The LCAP shall address the state priorities specified in Education Code 52066 and any additional local priorities established by the County Board. The LCAP shall be adopted or updated, as required, on or before July 1 of each year. (Education Code 52066)

CSBA NOTE: Education Code 52066 requires that the LCAP include annual goals to be achieved for all students and for each numerically significant student subgroup as defined in Education Code 52052. In addition, several state priorities address programs and services for "unduplicated students," as defined in Education Code 42238.01-42238.02, for purposes of supplemental and concentration grants allocated through the local control funding formula (LCFF).

The LCAP shall focus on improving outcomes for all students, particularly those who are identified as "unduplicated students" or are part of any numerically significant student subgroup that is at risk of or is underperforming.

An "unduplicated student" is a student who is eligible for free or reduced-price meals, who is an English learner, or who is a foster youth, as defined in Education Code 42238.01. (Education Code 42238.02)

CSBA NOTE: 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.

Numerically significant student subgroups are ethnic subgroups, socioeconomically disadvantaged students, English learners, long-term English learners, students with disabilities, foster youth, and students experiencing homelessness, when there are at least 30 students in the subgroup or at least 15 foster youth, students experiencing homelessness, or long-term English learners. (Education Code 52052)

CSBA NOTE: The following paragraph is for use by COEs that receive LCFF equity multiplier funding. Pursuant to Education Code 42238.024 and 52064, as added and amended by SB 114, COEs that receive LCFF equity multiplier funding are required to include specific goals in the LCAP for each school generating such funding. Pursuant to Education Code 42238.024, as amended by SB 153 (Ch. 38, Statutes of 2024), if a school which is otherwise eligible to receive LCFF equity multiplier funds is closed in the year in which the funds are to be allocated, that school is instead deemed to be ineligible, and any unspent funds provided are required to be returned to the California Department of Education (CDE).

The LCAP shall also include focused goals, as specified in Education Code 52064, for each school generating local control funding formula (LCFF) equity multiplier funds.

Content and Structure

CSBA NOTE: Pursuant to Education Code 52064, the State Board of Education (SBE) has adopted a template that must be used when developing the LCAP and the annual update, which, as amended by SB 114, provides for numerous changes which are required to be adopted by SBE for use in the 2024-25 school year. Additionally, Education Code 52064.4, as added by SB 153, requires, for the period July 1, 2025 to June 30, 2028, all Learning

Recovery Emergency Funds received to be included, as specified, in the LCAP or annual update. This requirement will be reflected in the template and instructions that accompany the template adopted by SBE at its November 2024 meeting. COEs should ensure that they are using the most up-to-date template, an electronic version of which is available on CDE's website.

The LCAP and the annual update shall be based on the most up-to-date template adopted by the State Board of Education (SBE) and shall include, for each school or program operated by the County Superintendent, all of the following: (Education Code 52066)

1. A description of the annual goals to be achieved for all students and for each numerically significant student subgroup, for each of the following state priorities as applicable to the students served:
 - a. The degree to which teachers are appropriately assigned in accordance with Education Code 44258.9 and fully credentialed in the subject areas and for the students they are teaching; every student has sufficient access to standards-aligned instructional materials as determined pursuant to Education Code 60119; and school facilities are maintained in good repair as specified in Education Code 17002
 - b. Implementation of the academic content and performance standards adopted by SBE, including how the programs and services will enable English learners to access the Common Core State Standards and the English language development standards for purposes of gaining academic content knowledge and English language proficiency

CSBA NOTE: Pursuant to Education Code 52066, the LCAP must include goals for parent/guardian involvement and family engagement. Education Code 52066 provides that family engagement may include, but need not be limited to, efforts by the COE and schools to apply research-based practices, such as welcoming all families into the school community, engaging in effective two-way communication, supporting student success, and empowering families to advocate for equity and access. It may also include partnering with families to inform, influence, and create practices and programs that support student success and collaboration with families and the broader community, expand student learning opportunities and community services, and promote civic participation.

- c. Parent/guardian involvement and family engagement, including efforts to seek parent/guardian input in making decisions for each school site and COE program, and how the County Superintendent will promote parent/guardian participation in programs for unduplicated students and students with disabilities
- CSBA NOTE: Pursuant to Education Code 52066, the LCAP must address student achievement as measured by specified indicators, as applicable. County boards may use data from the California School Dashboard (e.g., measures of academic performance, high school graduation rate, English learner progress, and college/career preparation) as well as other indicators.
- d. Student achievement, as measured by the following, as applicable:
 - i. Statewide assessments of student achievement
 - ii. The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University; have successfully completed career technical education (CTE) sequences or programs of study that align with SBE-approved CTE standards and frameworks, including, but not limited to, those described in Education Code 52302(a), 52372.5(a), or 54692(e)(2); and have successfully completed both college entrance courses and CTE sequences or programs
 - iii. The percentage of English learners who make progress toward English proficiency as measured by the SBE-certified assessment of English proficiency
 - iv. The English learner reclassification rate
 - v. The percentage of students who have passed an Advanced Placement examination with a score of 3 or higher
 - vi. The percentage of students who demonstrate college preparedness in the Early Assessment Program pursuant to Education Code 99300-99301
 - e. Student engagement, as measured by school attendance rates, chronic absenteeism rates, middle school

dropout rates, high school dropout rates, and high school graduation rates, as applicable

- f. School climate, as measured by student suspension and expulsion rates and other local measures, including surveys of students, parents/guardians, and teachers on the sense of safety and school connectedness, as applicable
- g. The extent to which students have access to and are enrolled in a broad course of study that includes all of the subject areas described in Education Code 51210 and 51220(a)-(i), as applicable, including the programs and services developed and provided to unduplicated students and students with disabilities, and the programs and services that are provided to benefit these students as a result of supplemental and concentration grant funding pursuant to Education Code 42238.02 and 42238.03
- h. Student outcomes, if available, in the subject areas described in Education Code 51210 and 51220(a)-(i), as applicable
- i. How the County Superintendent will coordinate instruction of expelled students offered pursuant to Education Code 48926
- j. How the County Superintendent will coordinate services for foster youth, including, but not limited to, all of the following:
 - i. Working with the county child welfare agency to minimize changes in school placement
 - ii. Providing education-related information to the county child welfare agency to assist the agency in the delivery of services to foster youth, including, but not limited to, educational status and progress information that is required to be included in court reports
 - iii. Responding to requests from the juvenile court for information and working with the juvenile court to ensure the delivery and coordination of necessary educational services

CSBA NOTE: When a child is placed in foster care, the case plan for the child includes a summary of the child's health and education information or records specified in Welfare and Institutions Code 16010. This summary may be maintained in the form of a health and education passport or a comparable format designed by the child protective agency.

- iv. Establishing a mechanism for the efficient and expeditious transfer of health and education records and the health and education passport

CSBA NOTE: In addition to goals aligned with the state priorities described in Item #1 above, Education Code 52066 provides that the LCAP may include goals for local priorities established by the County Board. Optional Item #2 below may be revised to reflect local priorities.

- 2. Goals identified for any local priorities established by the County Board
- 3. A description of the specific actions the County Superintendent will take during each year of the LCAP to achieve the identified goals, including the enumeration of any specific actions necessary for that year to correct any deficiencies in regard to the state and local priorities specified in Items #1-2 above

Such actions shall not supersede provisions of existing collective bargaining agreements within the jurisdiction of the County Superintendent.

CSBA NOTE: Pursuant to Education Code 52070.5, as amended by SB 114, any COE that is provided technical assistance pursuant to Education Code 52071.5 or 52072.5 is required to include in its LCAP any actions and services that implement the work related to technical assistance for improving the outcomes of the student group or groups that led to technical assistance.

If the COE is required to be provided technical assistance pursuant to Education Code 52071.5 and/or 52072.5, then the LCAP shall include actions and services that implement the work related to technical assistance for improving the outcomes of the student group or groups that lead to the need for technical assistance. (Education Code 52070.5)

To the extent practicable, data reported in the LCAP shall be reported in a manner consistent with how information is reported on the California School Dashboard. (Education Code 52066)

Increase or Improvement in Services for Unduplicated Students

CSBA NOTE: The following section is for use by COEs that receive LCFF supplemental and/or concentration grant funds. Such COEs are required to increase or improve services for unduplicated students in proportion to the increase in funds apportioned on the basis of the number and concentration of unduplicated students. 5 CCR 15494-15496 specify the method for determining the percentage by which services for unduplicated students must be increased or improved above services provided to all students in the fiscal year.

The LCAP shall demonstrate the applicable level of increased or improved services to unduplicated students. The LCAP shall explain how the funding apportioned based on the number and concentration of unduplicated students is used and how services are provided, whether by school site or countywide, to meet the needs of unduplicated students and to improve the performance of all students in the state priority areas. (5 CCR 15494, 15496)

Services that may be considered for this purpose include, but are not limited to, those associated with the delivery of instruction, administration, facilities, student support services, technology, and other general infrastructure necessary to operate and deliver educational instruction and related services. (5 CCR 15495)

When supplemental and/or concentration grant funds are to be expended on a countywide basis, the LCAP shall identify the services being funded and describe how they are principally directed towards, and effective in, meeting the COE's goals for unduplicated students in the state and local priority areas, as applicable. (5 CCR 15496)

Development and Consultation

CSBA NOTE: Pursuant to Education Code 52066, in developing goals and actions for the LCAP, the County Board may consider qualitative information, including, but not limited to, the results of school quality reviews conducted pursuant to Education Code 52052. Education Code 52052 authorizes the Superintendent of Public Instruction (SPI), with SBE approval and conditional upon an appropriation in the state budget, to develop and implement a program of school quality reviews that feature locally convened panels to visit schools, observe teachers, interview students, and examine student work.

For the purpose of reviewing the proposed LCAP, the County Board may consider quantitative data presented by the County Superintendent as well as qualitative information including, but not limited to, findings that result from any school quality reviews conducted pursuant to Education Code 52052 or any other reviews. (Education Code 52066)

The County Board shall hold at least one public hearing to solicit the recommendations and comments of members of the public regarding the specific actions and expenditures proposed to be included in the LCAP or the annual update. The public hearing shall be held at the same meeting as the public hearing that is required prior to the adoption of the COE budget in accordance with Education Code 1620. (Education Code 1620, 52068)

Adoption and Submission

CSBA NOTE: Pursuant to Education Code 1622, the County Board must not adopt the budget for the COE until the LCAP or an annual update to the LCAP is in place for the budget year. The budget must include the expenditures necessary to implement the plan that is in effect during the subsequent fiscal year. If it does not, the SPI must disapprove the COE's budget.

At the same public meeting at which the COE budget is adopted, but prior to considering and adopting the budget, the County Board shall adopt the LCAP or the annual update to the LCAP. This meeting shall be held after the public hearing described above, but not on the same day as the hearing. (Education Code 1622, 52068)

At the same meeting and in the same manner as the adoption of the LCAP and annual update to the LCAP, the County Board shall adopt a LCFF budget overview for parents/guardians to be attached as a cover to the LCAP. The overview shall include specified information related to the COE's budget and shall be based on the template developed by the Superintendent of Public Instruction (SPI). (Education Code 52064.1)

At any time during the period in which the LCAP is in effect, the County Board may adopt revisions to the plan presented by the County Superintendent, provided that the County Board follows the same process for adopting the LCAP pursuant to Education Code 52068 and the revisions are adopted in a public meeting. (Education Code 52068)

CSBA NOTE: Education Code 52070.5 requires the County Board to submit to the SPI the LCAP or the annual update to the LCAP, not later than five days after adoption. The SPI may seek written clarification of the contents of the plan and subsequently may submit recommendations for amendments, in accordance with the timelines

specified in law as provided below. The SPI is required to approve the LCAP or the annual update on or before October 8 if it is determined that (1) the LCAP adheres to the SBE template, (2) the COE budget includes expenditures sufficient to implement the specific actions and strategies in the LCAP, and (3) the LCAP adheres to supplemental and concentration grant expenditure requirements specified in Education Code 42238.07 for unduplicated students.

Education Code 52064.1 also requires the COE to file the LCFF budget overview for parents/guardians with the SPI to be reviewed for adherence with the template adopted by the SPI. If the budget overview is not approved, the SPI will withhold approval of the LCAP and will provide technical assistance pursuant to Education Code 52071.5.

Not later than five days after adoption of the LCAP, the COE budget, and the LCFF budget overview for parents/guardians, the County Board shall file the LCAP, the budget, and the budget overview with the SPI. (Education Code 1622, 52064.1, 52070.5)

If the SPI sends, by August 15, a written request for clarification of the contents of the LCAP or the annual update, the County Board shall respond in writing within 15 days of the request. If the SPI then submits recommendations for amendments to the LCAP within 15 days of receiving the County Board's response, the County Board shall consider those recommendations in a public meeting within 15 days of receiving the recommendations. (Education Code 52070.5)

CSBA NOTE: Education Code 52065, as amended by SB 609 (Ch. 494, Statutes 2023), requires the approved LCAP to be posted on the performance overview portion of the Dashboard.

The LCAP, once approved, shall be posted on the performance overview portion of the Dashboard. (Education Code 52065)

CSBA NOTE: Pursuant to Education Code 52064.5, as amended by SB 153, if the County Board is unable to review local indicator data (data adopted by SBE to measure COE and school site performance in regard to specified state priorities), due to any emergency specified in Education Code 46392, the County Board is required to review such data at its next County Board meeting, adopt a resolution describing the emergency event and the date on which the local indicator data was reviewed, and submit the resolution to CDE.

If the County Board is unable to review local indicator data due to any emergency specified in Education Code 46392, the local indicator data shall be reviewed at the next County Board meeting, and a resolution describing the emergency event and the date on which the local indicator data was reviewed shall be adopted and submitted to the California Department of Education. (Education Code 52064.5)

Revisions

The County Board may adopt revisions to the LCAP and the annual update at any time during the period in which it is in effect, provided the County Board follows the process to adopt the LCAP and the annual update pursuant to Education Code 52068 and the revisions are adopted in a public meeting. Evaluation data shall be used to recommend any necessary revisions to the LCAP.

Monitoring Progress and Complaints

CSBA NOTE: The following optional section may be revised to reflect the COE's timeline for reviewing the progress and effectiveness of strategies included in the LCAP. Reports should be provided to the County Board in sufficient time to allow for any necessary changes to the annual update to the LCAP by July 1 of each year, as required by Education Code 52067. The Dashboard provides a tool to assist in evaluation of COE and school performance and includes all of the state priorities for the LCAP described in Education Code 52066.

At least annually, the County Board shall review data presented by the County Superintendent regarding the COE's progress toward attaining each goal identified in the LCAP. Evaluation shall include, but not be limited to, an assessment of COE and school performance reported on the Dashboard and any additional indicators established by the County Board and County Superintendent for state and local priorities.

Any complaint that the COE has not complied with legal requirements pertaining to the LCAP may be filed pursuant to Administrative Regulation 1312.3 -- Uniform Complaint Procedures. (Education Code 52075)

IDEA Addendum

CSBA NOTE: Pursuant to Education Code 52064.3, as amended by SB 153, SBE is required to adopt, by January 31, 2027, an Individuals with Disabilities Education Act (IDEA) Addendum relating to improvements in services for

students with disabilities to be completed, as specified, by COEs identified as needing an improvement plan pursuant to 34 CFR 300.600-300.647. COEs that were identified by CDE and adopted an improvement plan prior to July 1, 2027 are not required to develop an IDEA Addendum until the expiration of the existing plan, or by July 1, 2030, whichever is first. Education Code 52064.3 also requires an IDEA Addendum to be developed, reviewed, and approved using the same process as for the LCAP or annual update to the LCAP.

When the County Board is presented with an Individuals with Disabilities Education Act (IDEA) Addendum, required pursuant to Education Code 52064.3, resulting from SBE notification that the COE is needing an improvement plan pursuant to 34 CFR 300.600-300.647, the County Board shall consider the Addendum for adoption in the same manner as the COE LCAP or annual update to the LCAP.

No later than 15 days after the adoption of the IDEA Addendum, when applicable, the Addendum shall be filed with the SPI. (Education Code 52064.3)

Technical Assistance

CSBA NOTE: Pursuant to Education Code 52071.5, if the SPI does not approve a COE's LCAP and annual update, including the annual update and the budget overview for parents/guardians, then technical assistance is required to be provided.

If the SPI does not approve the LCAP and the annual update, the County Board shall accept technical assistance or other intervention that may be required pursuant to Education Code 52071.5.

District LCAPs

CSBA NOTE: Education Code 52066, as amended by SB 153, requires the County Superintendent to prepare a summary of how districts and schools, including charters schools, within the county will be supported in implementing their LCAP, and to present the summary to the County Board, as reflected below.

At the same public meeting that the County Board adopts the LCAP and annual update, the County Board shall receive the County Superintendent's plan to support districts and schools, including charter schools, within the county in implementing their LCAPs. (Education Code 52066)

Policy Reference Disclaimer: These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

State References

Description

5 CCR 15494-15497	Local control and accountability plan and spending requirements
5 CCR 4600-4670	Uniform complaint procedures
Ed. Code 17002	State School Building Lease-Purchase Law, including definition of good repair
Ed. Code 305-306	English language education
Ed. Code 33430-33436	Learning Communities for School Success Program; grants for LCAP implementation
Ed. Code 41020	Requirement for annual audit
Ed. Code 41320-41322	Emergency apportionments
Ed. Code 42127	Public hearing on budget adoption
Ed. Code 42238.01-42238.07	Local control funding formula
Ed. Code 44258.9	Monitoring of teacher assignments
Ed. Code 46392	Emergency Average Daily Attendance
Ed. Code 47604.33	Submission of reports by charter schools
Ed. Code 47606.5	Charter schools; local control and accountability plan
Ed. Code 48985	Notices to parents in language other than English
Ed. Code 51210	Course of study for grades 1-6
Ed. Code 51220	Course of study for grades 7-12

State References

Ed. Code 52052
 Ed. Code 52059.5
 Ed. Code 52060-52077
 Ed. Code 52302
 Ed. Code 52372.5
 Ed. Code 54692
 Ed. Code 60119
 Ed. Code 60605.8
 Ed. Code 64001
 Ed. Code 99300-99301
 W&I Code 300

Description

[Accountability; numerically significant student subgroups](#)
 Statewide system of support
[Local control and accountability plan](#)
 Regional occupational centers and programs
 Linked learning program
 Partnership academies
 Sufficiency of textbooks and instructional materials; hearing and resolution
 California Assessment of Academic Achievement; Academic Content Standards Commission
 School plan for student achievement; consolidated application programs
 Early Assessment Program
 Dependent child of the court

Federal References

20 USC 6311
 20 USC 6312
 20 USC 6826
 34 CFR 300.600-300.647

Description

State plan
 Local educational agency plan
 Title III funds; local plans
 Education of students with disabilities; monitoring, enforcement, confidentiality, and program information

Management Resources References

California Department of Education Publication
 California Department of Education Publication
 California Department of Education Publication
 California Department of Education Publication
 California Department of Education Publication
 California Department of Education Publication
 California Department of Education Publication
 California Department of Education Publication
 California Department of Education Publication
 CSBA Publication
 CSBA Publication
 CSBA Publication
 Website
 Website
 Website

Description

[Local Control and Accountability Plan and Annual Update \(LCAP\) Template](#)
[LCFF Frequently Asked Questions](#)
[Family Engagement Framework: A Tool for California School Districts, 2014](#)
[California School Dashboard](#)
[California School Accounting Manual](#)
[California English Language Development Standards, 2012](#)
[California Common Core State Standards: Mathematics, rev. 2013](#)
[California Common Core State Standards: English Language Arts and Literacy in History/Social Studies, Science, and Technical Subjects, rev. 2013](#)
[California Career Technical Education Model Curriculum Standards, 2013](#)
[The California School Dashboard and Small Districts, October 2018](#)
[Promising Practices for Developing and Implementing LCAPs, Governance Brief, November 2016](#)
[LCFF Rubrics, Issue 1: What Boards Need to Know About the New Rubrics, Governance Brief, rev. October 2016](#)
[CSBA](#)
[California School Dashboard](#)
[California Department of Education](#)

Cross References

0420.41
 0420.41-E(1)

Description

[Oversight Of County Charter Schools](#)
[Oversight Of County Charter Schools](#)

Cross References

1112

1312.3

1312.3-E(1)

1312.3-E(2)

1312.3-E(3)

3100

5131.2

5131.2

6173

6173

6173-E(1)

6173-E(2)

9000

9000-E(1)

9230

9310

Description[Media Relations](#)[Uniform Complaint Procedures](#)[Uniform Complaint Procedures](#)[Uniform Complaint Procedures](#)[Uniform Complaint Procedures](#)[Budget Adoption And Revision](#)[Bullying](#)[Bullying](#)[Education For Homeless Children](#)[Education For Homeless Children](#)[Education For Homeless Children](#)[Education For Homeless Children](#)[Role Of The Board](#)[Role Of The Board](#)[Orientation](#)[Board Policies](#)

County Board Policy 3100: Budget Adoption And Revision

Status: ADOPTED

Original Adopted Date: 07/01/2019 | Last Revised Date: 12/01/2024 | Last Reviewed Date: 12/01/2024

CSBA NOTE: Education Code 33129 requires the county office of education (COE) to develop a budget and manage its expenditures in accordance with standards and criteria adopted by the State Board of Education as listed in 5 CCR 15467-15479. Education Code 1040 and 1622 require the County Board of Education to adopt the annual budget prepared by the County Superintendent of Schools before its submission to the Superintendent of Public Instruction (SPI).

Pursuant to Education Code 42120, if the County Board neglects or refuses to adopt a budget in accordance with law, the SPI will not make any apportionment to the COE of state or federal funds for the current school year.

The County Board of Education recognizes its critical responsibility for adopting a sound budget each fiscal year which is aligned with and reflects the county office of education (COE) vision, goals, priorities, local control and accountability plan (LCAP), and other comprehensive plans. The COE budget shall guide decisions and actions throughout the year and shall serve as a tool for monitoring the fiscal health of the COE.

It is the responsibility of the County Superintendent of Schools or designee to develop a budget to be adopted within the time limits set by law. The budget shall show a complete plan and itemized statement of all proposed expenditures in each fund of the COE, and the estimated cash balances and estimated revenues of the COE for the current budget year and for the next two fiscal years. The budget shall include a comparison of expenditures, cash balances, and revenues estimated for the budget year with the unaudited actual amounts of the expenditures, cash balances, and revenues for the prior fiscal year.

CSBA NOTE: Pursuant to Education Code 46211, as amended by AB 176 (Ch. 998, Statutes of 2024), attendance generated through an attendance recovery program will be excluded from average daily attendance of the COE. The budget shall be developed in accordance with standards and criteria adopted by the State Board of Education. (Education Code 33127, 33129; 5 CCR 15467-15479)

CSBA NOTE: The following optional paragraph may be revised as desired.

In reviewing a proposed budget, the County Board may consider past, current, and future fiscal obligations of the COE, stability of funding sources, the LCAP, enrollment trends, anticipated increases and/or decreases in the cost of services and supplies, use of one-time resources, and any other factors necessary to ensure that the budget is a realistic plan for COE revenues and expenditures.

CSBA NOTE: 5 CCR 15474 establishes minimum percentages or amounts that the COE must maintain as a general fund reserve for economic uncertainty. The following paragraph may be revised to reflect the specific percentage or amount applicable to the COE.

Minimum Fund Balance

To protect the district against unforeseen circumstances such as revenue shortfalls and unanticipated expenditures, the Board intends to maintain a minimum unassigned fund balance which includes a reserve for economic uncertainties equal to at least ten percent (10%) of operating expenditures and

other financing uses for the current year and subsequent two fiscal years. This policy should be revisited each year for review.

If the unassigned fund balance falls below this level due to an emergency situation, unexpected expenditures, or revenue shortfalls, the Board shall develop a plan to recover the fund balance which may include dedicating new unrestricted revenues, reducing expenditures, and/or increasing revenues or pursuing other funding sources.”

Adoption of County School Service Fund Budget

unspent funds provided are required to be returned to the California Department of Education.

The County Board expects the County Superintendent or designee to present the proposed county school service fund budget to the County Board early enough in the fiscal year to allow the County Board sufficient time to meet the requirement to adopt the budget by July 1. The budget shall include the expenditures identified in the LCAP and any updates to the LCAP that will be effective for the budget year. (Education Code 1622)

CSBA NOTE: Pursuant to Education Code 52064.1, COEs are required, by July 1 each year, to develop a local control funding formula budget overview for parents/guardians with specified information, based on a template created by the SPI. The budget overview must be developed in conjunction with, and attached as a cover to, the LCAP and annual update to the LCAP. The adoption, review, approval, and posting of the budget overview are subject to the same requirements as for the LCAP, including the requirement for a public hearing.

Pursuant to Education Code 52064.1, as amended by SB 114, the budget overview is required to include add-on funding provided for the purposes of juvenile court schools, county community schools, and the Student Support and Enrichment Block Grant.

The County Board shall hold a public hearing on the proposed budget at the same meeting as the public hearing on the COE's LCAP and local control funding formula (LCFF) budget overview for parents/guardians. An agenda for this hearing shall be posted at least 72 hours before the hearing and shall indicate the location where the budget may be inspected. The proposed budget shall be available for public inspection at least three working days before this hearing. During the hearing, any taxpayer directly affected by the budget may speak to the proposed budget or any item in the budget. (Education Code 1620, 52064.1)

CSBA NOTE: Pursuant to Education Code 42103, as amended by AB 721 (Ch. 811, Statutes of 2023), beginning January 1, 2027, the requirement to publish notification of the hearing date and location for inspection for the COE's proposed budget in a newspaper of general circulation is repealed and instead requires the information to be posted prominently on the COE's website homepage at least three days before the availability of the proposed budget for public inspection.

The location and dates at which the proposed budget may be inspected, as well as the location, date, and time of the public hearing, shall be published in a newspaper of general circulation at least 10 days, but not more than 45 days before the hearing, as specified in Education Code 42103. Beginning January 1, 2027 this notification, rather than being published in a newspaper of general circulation as described above, shall be prominently posted on the COE's website rather than in a newspaper of general circulation.

At a public meeting held after the date of the public hearing but on or before July 1 of each year, the County Board shall adopt a county school service fund budget for the budget year. The County Board shall adopt the budget following its adoption of the LCAP, or annual update to the LCAP, and the LCFF budget overview for parents/guardians. (Education Code 1622, 52064.1)

The County Board shall file the adopted budget with the Superintendent of Public Instruction (SPI), the County Board of Supervisors, and the County Auditor. (Education Code 1622)

CSBA NOTE: Pursuant to Education Code 1622, as amended by SB 153, on or before September 15, the SPI is required to approve, conditionally approve, or disapprove the county school service fund budget. In the event of a conditional approval or disapproval, the SPI will provide the COE with recommendations regarding revision of the budget and the reasons for those recommendations, after which, but no later than October 8, the County Superintendent and County Board are required to review the recommendations at a regularly scheduled meeting of the County Board to respond to the recommendations, including any revisions to the adopted budget and other proposed actions to be taken.

Education Code 1622 requires the SPI to approve or disapprove the revised budget by November 8. If the SPI disapproves the budget, the SPI must call for the formation of a budget review committee. Budget review committee formation, convening procedures, and timelines are set forth in Education Code 1623.

If the SPI conditionally approves or disapproves the county school service fund budget, the County Board and County Superintendent shall review and respond to the SPI's recommendations at a regularly scheduled County Board meeting on or before October 8. That response shall include the proposed actions to be taken, if any, as a result of those recommendations. (Education Code 1622)

No later than 45 days after the Governor signs the annual Budget Act, it is the responsibility of the County Superintendent to make available for public review any revisions made to the budget to reflect the funding made available by the Budget Act. (Education Code 1622)

Transfer of Funds

CSBA NOTE: The following paragraph is optional and may be revised by the County Board.

The County Board recognizes that the County Superintendent or designee may spend funds appropriated in the budget within major object budget categories without County Board approval and may make transfers of appropriated funds between major object budget categories to meet necessary expenses. Any transfer of funds between major object budget categories shall be included in timely financial reports to the County Board.

Financial Reports

The County Board shall review interim budget reports presented by the County Superintendent twice annually. The first interim report shall cover the financial and budgetary status of the COE for the period ending October 31. The second interim report shall cover the period ending January 31. Both reports shall be reviewed by the County Board no later than 45 days after the close of the period being reported. (Education Code 1240)

Budget Revision

As defined in the California School Accounting Manual, a budget revision means a net increase or decrease to the budget. Any revision to the budget in excess of \$25,000, whether a net increase or decrease in the amount of funds appropriated, shall be incorporated into the next interim financial report or other County Board report and presented to the County Board for discussion and approval at a regularly scheduled public meeting of the County Board. (Education Code 1280)

Any budget revision of \$25,000 or less may be included in timely financial reports to the County Board but shall not be subject to County Board approval.

A consultant's contract for \$25,000 or more may constitute a budget revision requiring County Board approval if the contract causes a net increase or decrease to the total budget. (Education Code 1280, 1281)

Unappropriated Fund Balance

The budget may contain amounts known as the unappropriated fund balance. These funds shall be available for appropriation by a majority vote of the County Board.

Increases of Salary or Retirement Benefits to Employees by County Superintendent

The County Superintendent shall bring to the County Board at a regularly scheduled County Board meeting for discussion purposes only any proposed salary increase or bonus for any COE employee that is \$10,000 or more. The County Superintendent shall also bring to the County Board at a regularly scheduled meeting for discussion and approval any proposed increase to the retirement benefits of

any COE employee. (Education Code 1302)

Policy Reference Disclaimer: These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

State References

5 CCR 15060

5 CCR 15440-15451

5 CCR 15494-15497
requirements

Ed. Code 1240

Ed. Code 1622

Ed. Code 33127-33131

Ed. Code 41202

Ed. Code 42103

Ed. Code 42122-42129

Description

Standardized account code structure

Criteria and standards for school district budgets

Local control and accountability plan and spending

[County superintendent of schools, duties](#)

County office of education budget approval

Standards and criteria for local budgets and expenditures

Determination of minimum level of education funding

Publication of proposed budget; hearing

Budget requirements

State References

Ed. Code 42130-42134	Financial reports and certifications
Ed. Code 42140-42142	Public disclosure of fiscal obligations
Ed. Code 42238-42251	Apportionments to districts
Ed. Code 42238.01-42238.07	Local control funding formula
Ed. Code 42602	Use of unbudgeted funds
Ed. Code 42610	Appropriation of excess funds and limitation thereon
Ed. Code 45253	Annual budget of personnel commission
Ed. Code 45254	First year budget of personnel commission
Ed. Code 46211	Attendance Recovery Program
Ed. Code 52060-52077	Local control and accountability plan
Gov. Code 21710-21716	California Employer's Pension Prefunding Trust Program
Gov. Code 7900-7914	Appropriations limit

Description**Management Resources References**

California Department of Education Publication	New Requirements for Reporting Fund Balance in Governmental Funds, January 7, 2011
California Department of Education Publication	California School Accounting Manual
Fiscal Crisis & Management Assistance Team Publication	Fiscal Oversight Guide for AB 1200, AB 2756 and Subsequent Related Legislation, June 2019
Government Finance Officers Association	Best Practice: Fund Balance Guidelines for the General Fund, September 2015
Governmental Accounting Standards Board Statement	Statement 75, Accounting and Financial Reporting for Post-employment Benefits Other Than Pensions, June 2015
Governmental Accounting Standards Board Statement	Statement 54, Fund Balance Reporting and Governmental Fund Type Definitions, February 2009
Website	School Services of California, Inc.
Website	Governmental Accounting Standards Board
Website	Government Finance Officers Association
Website	Fiscal Crisis and Management Assistance Team
Website	CSBA
Website	California Department of Finance
Website	California Department of Education, Finance and Grants
Website	Association of California School Administrators

Description**Cross References**

0460	Local Control And Accountability Plan
0460	Local Control And Accountability Plan
3230	Federal Grant Funds
3230-E(1)	Federal Grant Funds
9130	Board Committees
9140	Board Representatives
9240	Board Training
9250	Remuneration, Reimbursement And Other Benefits

Description

Cross References

9250-E(1)

9322

9323

Description[Remuneration, Reimbursement And Other Benefits](#)[Agenda/Meeting Materials](#)[Meeting Conduct](#)

CSBA NOTE: The following section is based on Education Code 1620-1630 which addresses county school service fund budgets only. Fiscally independent COEs may revise this section to make it applicable to their consolidated budgets. Fiscally dependent COEs may also revise this section to address the County Superintendent budget and may add their own process for adopting the County Superintendent budget, if that process is different from the one described below.

Pursuant to Education Code 1620 and 1622, a public hearing must be held before the adoption of the county school service fund budget by July 1. The County Superintendent must present the proposed budget to the County Board in time to allow for the holding of the public hearing in accordance with law. The budget may not be adopted by the County Board or approved by the SPI before the COE's LCAP, or the update to the LCAP, is approved for the budget year.

Pursuant to Education Code 42238.024 and 52064, as added and amended by SB 114 (Ch. 48, Statutes of 2023), COEs that receive local control funding formula (LCFF) equity multiplier funding are required to include specific goals in the LCAP for each school generating such funding. Pursuant to Education Code 42238.024, as amended by SB 153 (Ch. 38, Statutes of 2024), if a school which is otherwise eligible to receive LCFF equity multiplier funds is closed in the year in which the funds are to be allocated, that school is instead deemed to be ineligible, and any

County Board Policy 3320: Claims And Actions Against The County Office of Education

Status: ADOPTED

Original Adopted Date: 06/01/2021 | **Last Revised Date:** 12/01/2024 | **Last Reviewed Date:** 12/01/2024

CSBA NOTE: The following optional policy reflects the claims procedure in the Government Claims Act pursuant to Government Code 810-996.6. The Government Claims Act sets forth prelitigation requirements and deadlines for claims against public entities, including county offices of education (COEs). In *City of Stockton v. Superior Court*, the California Supreme Court held that the claim requirements in Government Code 900-915.4 also apply to claims for breach of contract. For any cause of action that is excepted from the Government Claims Act pursuant to Government Code 905 but has its claim presentation procedure specified in another statute or regulation, such as childhood sexual assault, a claim must be presented in accordance with that statute or regulation. For any cause of action that is excepted from the Government Claims Act pursuant to Government Code 905 but is not governed by any procedure in another statute or regulation, the COE may establish its own claim presentation procedure in accordance with Government Code 935. COEs that choose not to establish their own procedure for such claims should modify the following policy to delete references to such procedures.

Because an insurance carrier or joint powers authority (JPA) may require the COE to comply with certain claims management conditions as part of the COE's contractual coverage obligation, it is strongly recommended that this policy be reviewed for consistency with any applicable conditions of coverage. Failure to follow those contractual conditions may result in a loss of coverage benefits.

It is recommended that the COE consult CSBA's District and County Office of Education Legal services or other legal counsel, as necessary, if questions arise regarding the proper procedure to follow for a claim against the COE, and the COE's insurance carrier and legal counsel for questions regarding conditions of coverage from an insurance carrier or JPA.

Any claim against the County Board of Education, County Superintendent of Schools, and/or county office of education (COE) for money or damages shall be filed and acted upon in accordance with the Government Claims Act (Government Code 810-996.6) or other applicable law. Claims that are specifically excepted from the Government Claims Act by Government Code 905 and are not governed by any other statute or regulation may be filed and acted upon in accordance with COE-established procedures pursuant to Government Code 935.

CSBA NOTE: Pursuant to Government Code 935, claims procedures established by the COE may include a requirement that a claim be presented and acted upon in accordance with such procedures as a prerequisite to the filing of a lawsuit. The following paragraph extends this requirement to claims filed under other statutes and may be revised to reflect local practice.

Unless otherwise provided by law, a written claim shall be presented to and acted upon by the County Board in accordance with such procedures prior to filing a lawsuit against the COE for money or damages.

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

Upon receipt of a claim against the COE, written notice shall be promptly provided to the COE's joint powers authority or insurance carrier in accordance with the applicable conditions of coverage.

Time Limitations

CSBA NOTE: Items #1-4 below reflect timelines for presenting claims that concern different causes of action, pursuant to the Government Claims Act and other applicable statutes.

The following time limitations apply to the presentation of claims for money or damages against the COE:

1. Claims relating to a cause of action for death or for injury to a person, personal property, or growing crops shall be presented to the County Board not later than six months after the accrual of the cause of action (Government Code 911.2)
2. Claims relating to any other cause of action subject to the Government Claims Act shall be filed not later than one year after the accrual of the cause of action (Government Code 911.2)

CSBA NOTE: Claims for childhood sexual assault are governed by the timelines and procedures specified in Code of Civil Procedure 340.1 and 340.11. For claims of childhood sexual assault that occurred on or after

January 1, 2024, Code of Civil Procedure 340.1, as amended by AB 452 (Ch. 655, Statutes of 2023), provides that there are no time limits for the commencement of actions for the recovery of damages for such assaults, including plaintiffs who are 40 years of age or older who file certificates of merit by the plaintiff's attorney and by a licensed mental health practitioner selected by the plaintiff setting forth the facts which support the declaration. For claims of childhood sexual assault that occurred on or before December 31, 2023, Code of Civil Procedures 340.1, as amended by AB 452, and Code of Civil Procedure 340.11, as added by SB 558 (Ch. 877, Statutes of 2023), provide that the statute of limitations is 22 years from the date the plaintiff attains age 18 or within five years of the date the plaintiff discovers or reasonably should have discovered that psychological injury or illness occurring after age 18 was caused by sexual assault, with claims by plaintiffs who are 40 years of age or older only permitted if the person or COE knew or had reason to know, or was otherwise on notice, of any misconduct that creates a risk of childhood sexual assault by an employee, volunteer, representative, or agent or designee, or the person or COE failed to take reasonable steps or to implement reasonable safeguards to avoid acts of childhood sexual assault.

3. Claims relating to childhood sexual assault, and other causes of action which are specifically excepted from the Government Claims Act by Government Code 905, that are subject to a claims presentation procedure in another statute or regulation shall be presented to the County Board in accordance with the applicable governing statute or regulation (Government Code 905)

CSBA NOTE: Optional Item #4 below is for use by any COE whose County Board of Education has chosen to exercise the authority in Government Code 935 to establish its own procedure for the presentation of claims which are excluded from the Government Claims Act by Government Code 905 and which are not governed by any other applicable statute or regulation. Pursuant to Government Code 935, the COE's procedure cannot require a shorter time for presentation of a claim than the time specified in Government Code 911.2. However, the County Board has the discretion to adopt a more flexible time limitation and may increase the amount of time allowed for filing such claims. If the County Board adopts a more flexible time limitation, Item #4 should be revised accordingly.

4. Claims relating to any cause of action which is specifically excepted from the Government Claims Act by Government Code 905 but is not governed by any other claim presentation statute or regulation shall be presented to the County Board within the time limits specified in Items #1 and 2 above, depending on the applicable cause of action (Government Code 911.2, 935)

Receipt of Claims

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

CSBA NOTE: The following optional paragraph is for use by COEs that authorize a claim, amendment to a claim, or a claim or application for a late claim to be submitted through electronic means, as authorized by Government Code 915, and may be revised to specify the electronic means authorized. Pursuant to Government Code 915, electronic submission is only authorized if the County Board adopts a resolution allowing such submission. In practice, such electronic means involve online completion of a fillable form and/or transmission by email.

Pursuant to Government Code 915.4, if the County Board authorizes electronic submission, then any notice required of the COE in response to a claim, amendment, or application for a late claim is required to be sent to the electronic address from which the COE received the claim or application, unless the claimant or applicant specified an alternative electronic address for that purpose. For more information regarding COE notice requirements, see "Notice of Claim Insufficiency," "Late Claims," and "Action on Claims", below.

If authorized by a resolution adopted by the County Board, claims may be submitted through electronic means. (Government Code 915, 915.2)

Review of Contents of Claim

CSBA NOTE: Most JPAs and insurance carriers provide a claim form. The person submitting the claim need not use the claim form provided by the COE, but must comply with Government Code 910 and 910.2.

Any claim received shall be reviewed to ensure that the claim contains all of the following information as specified in Government Code 910 and 910.2:

1. The name and post office address of the claimant

2. The post office address to which the person presenting the claim desires notices to be sent
3. The date, place, and other circumstances of the occurrence or transaction which gave rise to the claim asserted
4. A general description of the indebtedness, obligation, injury, damage, or loss incurred insofar as it may be known at the time of presentation of the claim
5. The name(s) of the COE employee(s) causing the injury, damage, or loss, if known
6. The amount claimed if it totals less than \$10,000, including the estimated amount of any prospective injury, damage, or loss, insofar as it may be known at the time of the claim, together with the basis of computation of the amount claimed

If the amount claimed exceeds \$10,000, the dollar amount shall not be included in the claim and the claimant shall indicate whether the claim is a limited civil case as specified in Code of Civil Procedure 85 and 86.

7. The signature of the claimant or the person acting on the claimant's behalf

Notice of Claim Insufficiency

CSBA NOTE: Pursuant to Government Code 910.8, if a claim is found insufficient, the COE is required to notify the claimant of the defects or omission in the claim. Government Code 915.4 authorizes such notice to be personally delivered or mailed or, if the County Board has adopted a resolution authorizing electronic submission of claims, then any notice of claim insufficiency is required to be sent to the electronic address from which the claim was sent unless the claimant specifies an alternative electronic address for that purpose; see "Receipt of Claims", above.

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

COEs should investigate the background of each claim thoroughly, be cautious before rejecting a claim because of insufficiency of information, and consult CSBA's District and County Office of Education Legal Services or other legal counsel, and/or the COE's JPA or insurance provider, as appropriate. In *Stockett v. Association of California Water Agencies Joint Powers Insurance Authority*, the California Supreme Court held that a claim is sufficient, and may not be barred, so long as enough information is disclosed to allow the COE to adequately conduct an investigation of the claim's merits, even if the claim was not indicated in the claimant's initial notice.

If a claim is found insufficient or not to satisfy the form requirements under Government Code 910 and 910.2, the claimant shall be notified, within 20 days of receipt of the claim and in the manner specified in Government Code 915.4, of the particular defects or omission in the claim. If a notice of insufficiency is provided, no action shall be taken on the claim until at least 15 days after the notice. (Government Code 910.8)

Amendment to Claims

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

Late Claims

When a claim that is required to be presented not later than six months after the accrual of the cause of action, as specified in "Time Limitations" above, is not presented within that time, an application to present a late claim may be presented to the County Board, in the manner specified in Government Code 915 and 915.2, within a reasonable time not to exceed one year after the accrual of the cause of action. The application shall include the proposed claim and shall state the reason for the delay in presenting the claim. (Government Code 911.4)

CSBA NOTE: Pursuant to Government Code 911.3, when a claim is presented late and is not accompanied by an application to present a late claim, the County Board or designee may, at any time within 45 days after the claim is presented, give written notice to the person presenting the claim that the claim was not filed timely and that it is being returned without further action. In such circumstances, the County Board or designee should notify the claimant that "no action" was taken because the claim was presented late, as taking formal action to "reject" the

claim could indicate that the County Board had accepted the filing of the late claim and potentially waive certain legal defenses.

Although COEs are not required to provide this notice, failing to do so may prevent the COE from relying on the claim's untimeliness as a defense in future litigation. Because of this, the language in the following paragraph has been drafted to require provision of the notice whenever an untimely claim is received. COEs that do not wish to notify claimants that their claim is untimely, and therefore risk the waiver of their untimeliness defense, may modify the language accordingly.

If the claim is presented late and is not accompanied by an application to present a late claim, the claimant shall be provided, within 45 days after the claim is presented, written notice, in the manner specified in Government Code 911.3, that the claim was not presented timely and that it is being returned without further action. (Government Code 911.3)

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

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

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

If the application to present a late claim is denied, the claimant shall be given notice in substantially the same form as set forth in Government Code 911.8 and in the manner specified in Government Code 915.4.

If no action is taken on the application to present a late claim within 45 days, the application shall be deemed to have been denied on the 45th day unless the time period has been extended, in which case it shall be denied on the last day of the period specified in the extension agreement. (Government Code 911.6)

Action on Claims

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

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

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

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

1. If the County Board finds that the claim is not a proper charge against the COE, the claim shall be rejected
2. If the County Board finds that the claim is a proper charge against the COE and is for an amount justly due, the

claim shall be allowed

3. If the County Board finds that the claim is a proper charge against the COE but is for an amount greater than is justly due, the County Board shall either reject the claim or allow it in the amount justly due and reject it as to the balance
4. If legal liability of the COE or the amount justly due is disputed, the County Board may reject or compromise the claim
5. If the County Board takes no action on the claim, the claim shall be deemed rejected

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

The claimant shall be provided written notice of action taken or of inaction which is deemed rejection. The notice shall be in the form set forth in Government Code 913 and shall be provided in the manner specified in Government Code 915.4. (Government Code 913)

Registry of Public Agencies

CSBA NOTE: Government Code 53051 requires public agencies to register the information specified below, including the names of all County Board members, with the Secretary of State and County Clerk. In *Hovd v. Hayward Unified School District*, the appellate court held that if the information required to be registered to the Secretary of State and County Clerk is not on file or is not accurate, then a claimant may still state a claim even if the time limit for presenting a claim has expired.

Pursuant to Government Code 960.2 and 960.3, if the information is not on file or is not accurate, the court may allow a person to serve a claim on the COE by mailing or personally delivering process to the Secretary of State's office. Additionally, pursuant to Government Code 946.4, if the information is not on file or is not accurate, then if a plaintiff fails to present a claim to the COE before filing suit, this will not constitute a defense for the COE. Thus, it is imperative that all required information be current and accurate.

Within 10 days of any change in the full, legal name of the COE, the mailing address of the County Board, or the names, titles, and addresses of the County Board president, clerk, secretary, or other members, the updated information shall be filed with the Secretary of State and the County Clerk. (Government Code 53051)

Policy Reference Disclaimer: These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

State References

	Description
Code of Civil Procedure 340.1	Action for recovery of damages suffered as result of childhood sexual assault
Code of Civil Procedure 340.11	Action for recovery of damages suffered as a result of childhood sexual assault that occurred before January 1, 2024
Code of Civil Procedure 85-86	Limited civil cases; amount in controversy
Ed. Code 35200	Liability for debts and contracts
Ed. Code 35202	Claims against districts; applicability of Government Code
Gov. Code 53051	Information filed with secretary of state and county clerk
Gov. Code 6500-6536	Joint powers agreements
Gov. Code 800	Cost in civil actions
Gov. Code 810-996.6	Government Claims Act
Pen. Code 72	Fraudulent claims

Management Resources References

	Description
Court Decision	<i>Hovd v. Hayward Unified School District</i> (1977) 74 Cal.App.3d 470

Management Resources References

Court Decision

Court Decision

Court Decision

Court Decision

Court Decision

Website

Website

Website

Description

Stockett v. Association of California Water Agencies Joint Powers Insurance Authority (2004) 34 Cal.4th 441

CSEA v. South Orange Community College District (2004) 124 Cal.App.4th 574

CSEA v. Azusa Unified School District (1984) 152 Cal.App.3d 580

Connelly v. County of Fresno (2006) 146 Cal.App.4th 29

City of Stockton v. Superior Court (2007) 42 Cal. 4th 730

[CSBA District and County Office of Education Legal Services](#)

[Fiscal Crisis and Management Assistance Team](#)

[California Secretary of State's Office](#)

Cross References

9321

9321-E(1)

9321-E(2)

Description

[Closed Session](#)

[Closed Session](#)

[Closed Session](#)

Board Bylaw 9010: Public Statements

Status: ADOPTED

Original Adopted Date: 01/01/2016 | Last Revised Date: 09/01/2024 | Last Reviewed Date: 09/01/2024

The County Board of Education recognizes the responsibility of County Board members in their role as community leaders to participate in public discourse on matters of civic or community interest, including those involving the county office of education (COE), and their right to freely express their personal views. However, to ensure communication of a consistent, unified message regarding COE issues, County Board members are expected to respect the authority of the County Board to choose its representatives, to communicate its positions, and to abide by established protocols.

County Board Spokesperson

CSBA NOTE: Many county boards designate the County Board of Education president to communicate with the public on its behalf. The following paragraph should be revised to reflect local practice.

All public statements authorized to be made on behalf of the County Board shall be made by the County Board president or, with respect to a specific issue or topic, other representative as designed by the County Board or County Board president.

When speaking for the County Board, a County Board spokesperson shall exercise restraint and tact and communicate in a manner that promotes public confidence in the County Board's leadership.

County Board spokespersons shall not disclose confidential information or information received in closed session except when authorized by a majority of the County Board or by law. (Government Code 54963)

Statements by Individual County Board Members

CSBA NOTE: The following paragraph is responsive to the recent U.S. Supreme Court holding in *Lindke v. Freed*, which held that a public official, such as a county board member, who limits or prevents critics from speaking, such as by blocking them on social media, violates the First Amendment only if the official (1) has been granted the power to speak on behalf of the public entity, and (2) claims to be actually exercising that power. For more information, see BB 9012 - Board Member Electronic Communications.

When speaking to community groups, members of the public, or the media, individual County Board members should recognize that their statements may be perceived as reflecting the views and positions of the County Board. County Board members have a responsibility to identify when a viewpoint is held by an individual County Board member rather than the County Board as a whole. For example, a County Board member may include a disclaimer on the County Board member's personal social media account that the County Board member is expressing personal viewpoints and not those of the County Board or the COE.

County Board members who opt to express their opinions on County Board or COE matters, whether in-person or online, are expected to conduct themselves in a respectful, courteous, and professional manner and to model good behavior for COE students and the community.

Policy Reference Disclaimer: These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

State References

Gov. Code 54960

Description

Actions to stop or prevent violation of meeting provisions

Gov. Code 54963

Confidential information in closed session

Gov. Code 7920.000-7930.170

California Public Records Act

Management Resources References

Court Decision

Description

Lindke v. Freed (2024) 601 U.S. 187

Website

[CSBA](#)

Website

[California County Boards of Education](#)

Cross References

9012

9230

Description[Board Member Electronic Communications](#)[Orientation](#)

Board Bylaw 9012: Board Member Electronic Communications

Status: ADOPTED

Original Adopted Date: 01/01/2021 | **Last Revised Date:** 09/01/2024 | **Last Reviewed Date:** 09/01/2024

CSBA NOTE: The following optional bylaw should be modified to reflect local practice. The Brown Act (Government Code 54950-54963) requires that the County Board conduct its official business at properly noticed and agendized public meetings. In general, for purposes of the Brown Act, electronic communications are subject to the same conditions and the same rules of confidentiality that are applicable to other forms of communication, such as individual conversations, telephone calls, or paper copies of documents.

The County Board of Education recognizes that electronic communication is an efficient and convenient way for County Board members to communicate and expedite the exchange of information with each other, the County Superintendent of Schools, and members of the public. County Board members shall exercise caution to ensure compliance with the Brown Act, the Public Records Act, and other applicable laws.

CSBA NOTE: Government Code 54952.2 defines a "meeting" as any congregation of a majority of the members of the County Board at the same time and location, including teleconference location as permitted by Government Code 54953, to hear, discuss, deliberate, or take action upon any item that is within the subject matter jurisdiction of the County Board. Government Code 54952.2 prohibits a serial meeting, defined as a series of communications of any kind, directly or through intermediaries, involving a majority of the County Board to discuss, deliberate, or take action on any item of County Board business outside of an authorized meeting; see BB 9320 - Meetings and Notices. Thus, a series of emails, as well as other electronic communications such as text messages or replying directly to social media posts, that ultimately include a majority of the County Board could lead to a Brown Act violation. In order to help prevent an inadvertent violation, County Board members may wish to consider "bcc'ing" other County Board members to avoid the recipient "replying all", a "do not reply/forward alert" in the subject line of emails, or other cautionary measures, as appropriate.

A majority of County Board members shall not, outside of an authorized meeting, use a series of electronic communications of any kind, directly or through intermediaries, to discuss, deliberate, or take action on any item that is within the subject matter jurisdiction of the County Board. (Government Code 54952.2)

Examples of permissible electronic communications concerning county office of education (COE) business include, but are not limited to, dissemination of County Board meeting agendas and agenda packets, reports of activities from the County Superintendent, and reminders regarding meeting times, dates, and places. County Board members may engage in separate conversations or communications with members of the public on a social media platform to answer questions, provide information, or solicit information regarding a matter that is within the subject matter jurisdiction of the County Board, as long as a majority of the County Board does not use the platform to discuss among themselves any business of a specific nature that is within the subject matter jurisdiction of the County Board. Additionally, County Board members are prohibited from using digital icons (e.g., "likes" or emojis) that express reactions to communications made by other County Board members regarding matters within the subject matter jurisdiction of the County Board. (Government Code 54952.2)

CSBA NOTE: Public statements by County Board members is a sensitive and complicated area of County Board governance. As a result, many county boards have established bylaws or other protocols for public statements by County Board members; see BB 9010 - Public Statements.

County Board members shall make every effort to ensure that their electronic communications conform to County Board Bylaw 9010 - Public Statements and shall forward any complaints or requests for information to the appropriate individual in accordance with applicable County Board bylaws.

CSBA NOTE: Electronic communications received and sent by County Board members may be subject to disclosure upon request pursuant to the Public Records Act (Government Code 7920.000-7930.215), including communications regarding county office of education (COE) business sent or received on a County Board member's personal account or device. For further information, see CSBA's, "Legal Alert: Tips for Governing Boards in Response to Public Records Act Ruling on Electronic Communications." It is recommended that County Boards with specific questions regarding this issue consult CSBA's District and County Office of Education Legal Services or other legal counsel. Also see BP/AR 1340 - Access To County Office Records and BP/AR 3580 - County Office of Education Records.

To the extent possible, electronic communications regarding any County Board business shall be transmitted through a COE-provided device or account. When any such communication is transmitted through a County Board member's personal device or account, the County Board member shall copy the communication to a COE electronic storage device for easy retrieval.

CSBA NOTE: Pursuant to the U.S. Supreme Court's decision in *Lindke v. Freed*, a County Board member's social media account becomes a public forum subject to the First Amendment when the County Board member (1) has been granted the power to speak on behalf of the County Board and (2) claims to be actually exercising that power. The determination as to whether a County Board member's action meets these two conditions is a fact-specific undertaking. It is recommended that COEs with questions regarding this issue consult CSBA's District and County Office of Education Legal Services or other legal counsel.

This Bylaw does not apply to County Board member electronic communications not related to COE business or not conducted by a County Board member in the County Board member's official capacity.

Policy Reference Disclaimer: These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

State References

Ed. Code 1011	Time and place of meetings
Gov. Code 11135	State programs and activities, discrimination
Gov. Code 54950-54963	The Ralph M. Brown Act
Gov. Code 54952.2	Meeting defined
Gov. Code 54953	Meetings to be open and public; attendance
Gov. Code 54954.2	Agenda posting requirements; board actions
Gov. Code 7920.000-7930.215	California Public Records Act

Description

Management Resources References

Attorney General Publication	The Brown Act: Open Meetings for Legislative Bodies, rev. 2003
Court Decision	<i>Lindke v. Freed</i> (2024) 601 U.S. 187
Court Decision	<i>Knight First Amendment Institute at Columbia University v Trump</i> , (2019) 928 F.3d 226
Court Decision	<i>Garnier v Poway Unified School District</i> , No. 17-cv-2215-W (JLB), 2019 WL 4736208 (S.D. Cal. September 26, 2019)
Court Decision	<i>City of San Jose v. Superior Court</i> (2017) 2 Cal.5th 608
CSBA Publication	The Brown Act: School Boards and Open Meeting Laws, rev. 2019
CSBA Publication	Legal Alert: Tips for Governing Boards in Response to Public Records Act Ruling on Electronic Communications, March 2017
Website	CSBA GAMUT Meetings
Website	CSBA
Website	California Attorney General's Office

Description

Cross References

1112	Media Relations
1312.3	Uniform Complaint Procedures
1312.3-E(1)	Uniform Complaint Procedures
1312.3-E(2)	Uniform Complaint Procedures
1312.3-E(3)	Uniform Complaint Procedures
1312.4	Williams Uniform Complaint Procedures
1312.4	Williams Uniform Complaint Procedures
1312.4-E(1)	Williams Uniform Complaint Procedures
1312.4-E(2)	Williams Uniform Complaint Procedures
9005	Governance Standards

Description

Cross References

9010

9121

9230

9320

9323.2

9323.2-E(1)

Description[Public Statements](#)[President](#)[Orientation](#)[Meetings And Notices](#)[Actions By The Board](#)[Actions By The Board](#)

Board Bylaw 9240: Board Training

Status: ADOPTED

Original Adopted Date: 01/01/2019 | Last Revised Date: 12/01/2024 | Last Reviewed Date: 12/01/2024

CSBA NOTE: The following optional bylaw may be revised to reflect local practice.

CSBA's Professional Governance Standards for County Boards include expectations that each County Board of Education 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 governance consulting services.

Pursuant to Education Code 1095, a County Board may subscribe for membership in, or otherwise become a member of, CSBA, with the costs of such membership payable out of the county general fund.

The County Board of Education believes that its ability to effectively and responsibly govern is essential to promoting student achievement, building positive community relations, and protecting the public interest in county schools. County Board members shall participate in mandatory ethics training, as outlined below, and are encouraged to participate in ongoing opportunities for professional development sufficient to help them understand their responsibilities, stay abreast of new developments in education, and improve governance skills.

CSBA NOTE: Government Code 53234-53235.2 requires a County 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 records of such training to be maintained. 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 County Board members.

Unless a County Board member's term expires prior to January 1, 2026, each County 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 County Board member shall inform the County Board president. A record of each County Board member's participation in the required ethics training shall be retained.

The County Board president shall work with the County Superintendent of Schools or designee to provide an orientation to newly elected or appointed County Board members consistent with County Board Bylaw 9230 - Orientation.

The County Board president shall work with the County Superintendent or designee to include funds for professional development and associated reasonable travel expenses for the County Board as a whole and for each individual County Board member in the County Office of Education's (COE) proposed annual budget.

Consistent with the availability of funds in the COE's adopted annual budget, the County Board president or designee shall annually develop, and bring to the County Board for adoption at a County Board meeting, a County Board professional development calendar designed to assist the County 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, community relations, open meeting laws (the Brown Act), conflict of interest laws, and other topics necessary to govern effectively and in compliance with law.

CSBA NOTE: The following paragraph permits individual County Board members to identify and participate in additional professional development opportunities, with the only condition that there are funds available in the COE's adopted annual budget for such purpose. It may be revised to reflect local practice.

Consistent with the availability of funds in the COE's adopted annual budget, individual County Board members may identify and participate in additional professional development opportunities, and shall timely inform the County Board president upon doing so. Additionally, County Board members shall follow any established timelines and procedures for how an individual County Board member shall request that the COE pay for such professional development opportunities, whether in advance or by reimbursement.

County 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 County Board members are encouraged to share the knowledge or skills acquired from individual professional development opportunities with the full County Board.

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 County 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 County Board. Also see BB 9320 - Meetings and Notices.

Consistent with County Board Bylaw 9320 - Meetings And Notices, County 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 County Board members do not discuss among themselves, other than as part of the scheduled program, business of a specified nature that is within the COE's jurisdiction.

Policy Reference Disclaimer: These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

State References

Ed. Code 1095	Membership in organizations
Gov. Code 53234-53235.2	Ethics training
Gov. Code 54950-54963	The Ralph M. Brown Act
Gov. Code 54952.2	Meeting defined

Description

Management Resources References

CSBA Publication	Professional Governance Standards for County Boards
CSBA Publication	Call to Order: A Blueprint for Great Board Meetings, 2015
Website	CSBA

Description

Cross References

3100	Budget Adoption And Revision
9000	Role Of The Board
9000-E(1)	Role Of The Board
9005	Governance Standards
9121	President
9150	Student Board Members
9230	Orientation
9270	Conflict Of Interest
9270-E(1)	Conflict Of Interest
9320	Meetings And Notices
9400	Board Self-Evaluation

Description

Board Bylaw 9270: Conflict Of Interest

Status: ADOPTED

Original Adopted Date: 06/01/2016 | **Last Revised Date:** 12/01/2024 | **Last Reviewed Date:** 12/01/2024

CSBA NOTE: Pursuant to Government Code 87300, a local government such as a county board of education is mandated to adopt a conflict of interest code and, pursuant to Government Code 1126, is mandated to adopt policy regarding incompatible offices and activities. This bylaw is intended to meet both of those mandates, but its scope is limited only to county boards. Therefore, where the County Superintendent of Schools is appointed rather than elected, this bylaw should be modified to make it applicable to the County Superintendent as appropriate. Additionally, where a county board hires other staff directly, this bylaw should be modified to make it applicable to those positions as well.

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 county boards consult CSBA's District and County Office of Education Legal Services or other legal counsel, and staff from the Fair Political Practices Commission (FPPC), as soon as a potential conflict is identified.

The County Board of Education desires to maintain the highest ethical standards and help ensure that decisions are made in the best interest of the County Office of Education (COE) and the public. Accordingly, no County Board member shall participate in the making of any decision for the COE when the decision will or may be affected by the County Board member's financial, family, or other personal interest or consideration, as defined by law.

Additionally, a County Board member shall abstain from voting on a matter that uniquely affects the County Board member's relatives except as permitted by law. Relative means an adult who is related to the County Board member by blood or affinity within the third degree, as determined by 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 County Board is required to adopt a conflict of interest code in compliance with Government Code 87300-87313. Pursuant to Government Code 87303, the County Board's conflict of interest code is required to be approved by the board of supervisors.

Pursuant to 2 CCR 18730, the requirements of the Government Code are satisfied if a County Board adopts a conflict of interest code that incorporates 2 CCR 18730 by reference, along with a list of disclosure categories for County Board members. The accompanying exhibit contains a sample resolution that includes an appendix with such disclosure categories which, once adopted by the County Board, will comprise the terms of the County Board's conflict of interest code that should be submitted to the code reviewing body.

The County Board shall adopt a conflict of interest code that incorporates the provisions of 2 CCR 18730 by reference and provides the disclosure categories required for each position. The conflict of interest code shall be submitted to the board of supervisors for approval, in accordance with Government Code 87303 and within the deadline for submission established by the code reviewing body.

Upon direction by the code reviewing body, the County Board shall review its conflict of interest code and submit any changes to the code reviewing body or, if no change is required, the County Board shall submit a written statement to that effect. (Government Code 87306.5)

When a change in the County Board's conflict of interest code is necessitated due to changed circumstances, the County 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 County Board's conflict of interest code, officers, employees, consultants, and

members of the community shall be provided with 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 County Board member. 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 County Board member's spouse is also applicable to a registered domestic partner.

A County Board member 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 County Board member 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 County Board member's immediate family, or any financial interest described in 2 CCR 18700. (Government Code 87100, 87101, 87103; 2 CCR 18700-18707)

A County Board member makes a governmental decision when, acting within the authority of the office or position, the County Board member authorizes or directs any action on a matter, votes or provides information or opinion on it, contacts or appears before the County Board for the purpose of affecting the decision, or takes any other action specified in 2 CCR 18704.

CSBA NOTE: 2 CCR 18705 permits a County Board member who is financially interested in a contract to participate in making a decision on the contract if (1) the County Board member 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 County Board member believes the conflict may arise, and (3) either the County Board member, or another County Board member, discloses the legal basis for concluding that no alternative source of decision exists for the County Board.

However, a County Board member is not prohibited from participating in the making of a contract in which the County Board member 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

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 a County Board member from a party or participant to a proceeding before the County Board 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 County Board's decision on the proceeding is made, some apply while the decision is pending, and some apply after the decision has been made.

Prior to the County Board rendering a decision in a proceeding involving a contract, license, permit, or other entitlement for use, as defined by Government Code 84308, a County Board member whose campaign committee received a contribution of more than \$500 from any party or participant 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. Additionally, if a County Board member willfully or knowingly received a contribution to the County 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 County Board's decision, the County Board member shall not make, participate in making, or in any way attempt to use the County Board member's official position to influence the County Board's decision in the proceeding. However, a County Board member may make, participate in making, or attempt to use the County Board member's official position to influence the decision if the contribution is returned within 30 days after the decision was made or after the County Board member knows or should have known about the contribution and the proceeding, whichever is later.

All County Board members are prohibited from accepting, soliciting, or directing a contribution of more than \$500 to a candidate or ballot measure campaign committee from any party or participant to a proceeding before the County Board 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 County Board and for 12 months

following the date the County Board renders a final decision in the proceeding, if the County Board member knows or has reason to know that the participant has a financial interest in the decision. However, if a County Board member does accept, solicit, or direct such a contribution during those 12 months but did not do so knowingly or willingly, the County Board member may cure the violation by ensuring that the contribution, or the portion exceeding \$500, is returned within 30 days of accepting, soliciting, or directing the contribution. The County Board member shall maintain records of curing the violation. (Government Code 84308)

For a County Board member, 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 County Board agenda for discussion or decision or when it is reasonably foreseeable that the proceeding will come before the County Board for a decision. For a party or participant, and the agent of a party or participant, a proceeding becomes "pending" when an application is filed with the COE, or, if the proceeding process does not require an application, when the proceeding is before the County Board for a decision or other action. (Government Code 84308)

The contributions disclosure requirements and restrictions above do not apply to contracts that are required to be competitively bid, 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 County Board members 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 County Boards, the disclosure requirements are determined by the County Board and set forth in its conflict of interest code. The second category, pursuant to Government Code 87200, is applicable to County Board members who "manage 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 County Boards that Manage Public Investments" below.

Each County Board member shall annually file a Form 700/Statement of Economic Interest in accordance with the disclosure categories specified in the County Board's conflict of interest code. An individual who ceases to be a County Board member 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 County Board member. (Government Code 87302)

Additional Requirements for County Boards that Manage Public Investments

CSBA NOTE: The following optional section is for use only by county boards with Government Code 87200/Article 2 filers and should be deleted by all other county boards. 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 county office of education (COE) surplus or special reserve funds in permitted securities and investments pursuant to Education Code 41015. Such filers include county board members on county boards that direct the investment of these funds, formulate or approve policies for the investment of these funds, even if the county boards delegate day-to-day investment decisions to staff, or approve investment transactions involving these funds. Such filers do not include County Board members on county boards where there are no surplus or special reserve funds to invest and where all funds received are deposited (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 County Board member who manages public investments, 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 County Board member shall not be counted toward achieving a quorum while the item is discussed.

3. Leave the room until after the discussion, vote, and any other disposition of the matter is concluded

However, the County Board member 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 County Board member, if the matter has been placed on the consent calendar, the County Board member shall abstain from voting on the consent calendar or, if the County Board removes the item from the consent calendar, the County Board member shall abstain from voting on the item. In any event, the County Board member shall refrain from discussing or voting on the item. However, the County Board member is not required to leave the room during consideration of the consent calendar.

4. If a 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 County Board member 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 decision.

Conflict of Interest under Government Code 1090 - Financial Interest in a Contract

CSBA NOTE: Pursuant to Government Code 1090, if a County Board member has a financial interest in a contract, it is an absolute bar for that County Board to approve 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 County Board member recuse themselves from participating in the matter. However, there are two categories of exceptions, "remote interest" and "noninterest", both of which are specified 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.

A County Board member shall not be financially interested in any contract approved by the County Board, including in the development, internal discussions, negotiations, modifications, planning, deliberation of issues, and specifications and solicitations for bids. If a County Board member has such a financial interest in a contract approved by the County Board, 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., County Board member is an employee of a nonprofit organization), then the County Board may approve the contract as long as the affected County Board member discloses the remote interest and abstains from the matter.

A County 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 County Board meeting and noted in the official County Board minutes. The affected County Board member shall not vote or debate on the matter or attempt to influence any other County Board member to enter into the contract. (Government Code 1091)

Noninterest Exception to Government Code 1090

A County Board member shall not be considered to be financially interested in a contract for any "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 County Board member shall abstain from any official action in which the County Board member'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 County Board members from engaging in any employment or activity which is inconsistent, incompatible, in conflict with, or inimical to their duties as County Board members. Government Code 1126 mandates that County Board adopt procedures regarding this prohibition.

If a County Board member is sworn into an incompatible office, then the County Board member's position in the prior office is automatically terminated.

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 other legal counsel be consulted as appropriate.

County 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 County Board member's official duties. (Government Code 1099, 1126)

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, County Board members and candidates are subject to gift limits for gifts from all sources unless exempted by law or regulation. For those County Board members who file a Form 700 based on the disclosure categories specified in the County Board'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 County Board 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 other legal counsel.

County Board members 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: County Board members 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 County Board member, 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 Form 700/Statement of Economic Interest as required by law.

A gift of travel does not include travel provided by the COE for County Board members. (Government Code 89506)

Honoraria

County Board members 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 COE for donation into the general fund without being claimed as a deduction from income for tax purposes

Advice

Any County Board member, 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 County Board's legal counsel with the permission of the County Board President or majority of the County Board.

Training

CSBA NOTE: Government Code 53234-53235.2 require a County 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 records of such training to be maintained. 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 County Board members.

Unless a County Board member's term expires prior to January 1, 2026, each County 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 County Board Bylaw 9240 - Board Training.

Policy Reference Disclaimer: These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

State References

2 CCR 18110-18997
2 CCR 18438.1-18438.8
2 CCR 18700-18760
2 CCR 18722-18740
2 CCR 18753-18756
2 CCR 18940.2
Ed. Code 1006
Ed. Code 35107
Ed. Code 35230-35240
Ed. Code 35233
Ed. Code 41000-41003
Ed. Code 41015
Fam. Code 297.5
Gov. Code 1090-1099
Gov. Code 1125-1129
Gov. Code 53234-53235.2
Gov. Code 81000-91014
Gov. Code 82011

Description

[Regulations of the Fair Political Practices Commission](#)
Campaign contribution-based conflicts of interest
[Conflicts of Interest](#)
[Disclosure of interests](#)
[Conflict of interest codes](#)
Gift limit amount
[Prohibition against school district employees serving on county board of education](#)
School district employees
Corrupt practices
Prohibitions applicable to members of governing boards
Moneys received by school districts
Investments
Rights, protections, and benefits of registered domestic partners
Prohibitions applicable to specified officers
Incompatible activities
Ethics training
Political Reform Act
Code reviewing body

State References

Gov. Code 82019
 Gov. Code 82028
 Gov. Code 82030
 Gov. Code 82033
 Gov. Code 82034
 Gov. Code 84308
 Gov. Code 87100-87505
 Gov. Code 89501-89503
 Gov. Code 89506
 Gov. Code 91000-91014
 Pen. Code 85-88
 Pub. Cont. Code 6102
 Rev. & Tax Code 203

Description

[Definition; designated employee](#)
 Definition; gift
 Definition; income
 Definition; interest in real property
 Definition; investment
 Campaign Disclosure
 Political Reform Act; conflict of interest
 Honoraria and gifts
 Ethics; travel
 Enforcement
 Bribes
 Bribery of public official; voidable contract
 Taxable and exempt property; colleges

Management Resources References

Attorney General Opinion
 Attorney General Opinion
 Attorney General Opinion
 Attorney General Opinion
 Attorney General Opinion
 Attorney General Opinion
 Attorney General Opinion
 Attorney General Opinion
 Attorney General Opinion
 Attorney General Opinion
 Attorney General Opinion
 Attorney General Opinion

Description

105 Ops.Cal.Atty.Gen.69 (2022)
 92 Ops.Cal.Atty.Gen. 26 (2009)
 92 Ops.Cal.Atty.Gen. 19 (2009)
 89 Ops.Cal.Atty.Gen. 217 (2006)
 86 Ops.Cal.Atty.Gen. 138(2003)
 85 Ops.Cal.Atty.Gen. 60 (2002)
 82 Ops.Cal.Atty.Gen. 83 (1999)
 81 Ops.Cal.Atty.Gen. 327 (1998)
 80 Ops.Cal.Atty.Gen. 320 (1997)
 69 Ops.Cal.Atty.Gen. 255 (1986)
 68 Ops.Cal.Atty.Gen. 171 (1985)
 65 Ops.Cal.Atty.Gen. 606 (1982)
 63 Ops.Cal.Atty.Gen. 868 (1980)
 Thorpe v. Long Beach Community College District (2000) 83 Cal.App.4th 655
 McGee v. Balfour Beatty Construction, LLC, et al. (2016) 247 Cal.App.4th 235
 Kunec v. Brea Redevelopment Agency (1997) 55 Cal.App.4th 511
 Klistoff v. Superior Court (2007) 157 Cal.App.4th 469
 Davis v. Fresno Unified School District (2015) 237 Cal.App.4th 261
 Conflict of Interest: Overview of Key Issues for Governing Board Members, Fact Sheet, July 2010
 Advice Letter: A-96-314 (December 18, 1996)
 Can I Vote? A Basic Overview of Public Officials' Obligations Under the Conflict-of-Interest Rules, 2005
 Understanding the Basics of Public Service Ethics: Personal Financial Gain Laws, 2009

Court Decision

Court Decision

Court Decision

Court Decision

Court Decision

CSBA Publication

Fair Political Practices Commission Publication

Fair Political Practices Commission Publication

Institute For Local Government Publication

Management Resources References

Institute for Local Government Publication

Website

Website

Website

Website

Description

Understanding the Basics of Public Service Ethics: Transparency Laws, 2009

[CSBA District and County Office of Education Legal Services](#)

[Institute for Local Government](#)

[Fair Political Practices Commission](#)

[CSBA](#)

Cross References

3230

3230-E(1)

9000

9000-E(1)

9005

9140

9200

9220

9220-E(1)

9222

9230

9240

9320

9321

9321-E(1)

9321-E(2)

9323

Description

[Federal Grant Funds](#)

[Federal Grant Funds](#)

[Role Of The Board](#)

[Role Of The Board](#)

[Governance Standards](#)

[Board Representatives](#)

[Limits Of Board Member Authority](#)

[Governing Board Elections](#)

[Governing Board Elections](#)

[Resignation](#)

[Orientation](#)

[Board Training](#)

[Meetings And Notices](#)

[Closed Session](#)

[Closed Session](#)

[Closed Session](#)

[Meeting Conduct](#)

Exhibit 9270-E(1): Conflict Of Interest

Status: ADOPTED

Original Adopted Date: 06/01/2016 | **Last Revised Date:** 12/01/2024 | **Last Reviewed Date:** 12/01/2024

**RESOLUTION ADOPTING A
CONFLICT OF INTEREST CODE**

CSBA NOTE: The County Board of Education 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 County Board member adopts a conflict of interest code that incorporates 2 CCR 18730 by reference along with the disclosure categories. County Board members are required to annually file a Form 700 (also known as a Statement of Economic Interest) pursuant to the disclosure requirements of the County Board's conflict of interest code.

Government Code 87303 requires a County Board's conflict of interest code to be approved by the board of supervisors.

The code reviewing body needs to review only the portion of the County Board's conflict of interest code that delineates 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 County 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 County Board in even-numbered years of the need to review the County Board's conflict of interest code. Upon such notification, the County Board 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 County Board's resolution and amended Appendix be submitted to that body. In other counties, only the Appendix needs to be submitted. In both cases, county boards need not submit BB 9270 - Conflict of Interest to the code reviewing body.

In addition to the biannual review, the County Board should modify the Appendix and submit it, and the resolution, if required, to the code reviewing body when any changed circumstances within the County Board require amendments to the Appendix.

The following resolution should be modified to reflect County Board practice as well as any specific requirements of the board of supervisors.

WHEREAS, the Political Reform Act, Government Code 87300-87313, require each public agency in California, including each county board of education, to adopt a conflict of interest code;

WHEREAS, a county board is permitted to create its conflict of interest code by incorporating by reference the terms of 2 CCR 18730, along with disclosure categories, in accordance with Government Code 87300 and 87306;

WHEREAS, the County Board of Education of [REDACTED] County ("County Board") has previously adopted a local conflict of interest code in this manner; and

WHEREAS, the County Board recently reviewed its conflict of interest code and has determined that (changes/no changes) to the current conflict of interest code are necessary.

NOW THEREFORE BE IT RESOLVED, the County Board adopts the following Conflict of Interest Code, including the accompanying Appendix, and

BE IT FURTHER RESOLVED, any earlier resolutions, bylaws, and/or appendices containing the County Board's conflict of interest code are hereby rescinded and superseded by this Resolution and Appendix.

[Add final resolution language template including date of passage, vote count, and requisite signatures]

**Conflict of Interest Code ("Code") of the
County Board of Education of [REDACTED] County ("County Board")**

The Political Reform Act (PRA) (Government Code 81000-87505) requires the County Board 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 FPPC are hereby incorporated by reference. This Code and the attached Appendix, designating positions and establishing disclosure categories, shall constitute the conflict of interest code of the County Board.

County Board members shall file a Form 700 (also known as a Statement of Economic Interest) in accordance with the disclosure categories listed in the attached Appendix. The Form 700 shall be filed with the County Board's filing officer and/or, if so required, with the County Board's code reviewing body. The statements shall be made available for public review and inspection.

APPENDIX

Disclosure Categories

Category 1: A County Board designated "Category 1" shall disclose the following:

- a. Interests in real property located entirely or partly within county boundaries, or within two miles of county boundaries, or of any land owned or used by the COE
- b. Investments or business positions in or income from sources which are engaged in the acquisition or disposal of real property within the county, 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 COE, or manufacture or sell supplies, books, machinery, or equipment of the type used by the COE

CSBA NOTE: Category #2 below is for use where County Board members "manage public investments," as defined by Government Code 87200; see the accompanying County Board Bylaw. All other County Boards should delete Category #2.

Category 2 (Applicable to County Board members that "manage public investments," as defined by Government Code 87200): A County Board member designated "Category 2" shall disclose, in accordance with Government Code 87200-87210, the following:

- a. Interests in real property located entirely or partly within county boundaries, or within two miles of county boundaries, or of any land owned or used by the COE
- b. Investments, business positions, and sources of income, including gifts, loans, and travel payments

Designated Positions

CSBA NOTE: The County Board should modify the following list to reflect local practice.

Designated Positions	Disclosure Category
County Board of Education Members	1 or 2

Policy Reference Disclaimer: These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

State References

2 CCR 18110-18997
 2 CCR 18438.1-18438.8
 2 CCR 18700-18760
 2 CCR 18722-18740
 2 CCR 18753-18756
 2 CCR 18940.2
 Ed. Code 1006
 Ed. Code 35107
 Ed. Code 35230-35240
 Ed. Code 35233

Description

[Regulations of the Fair Political Practices Commission](#)
 Campaign contribution-based conflicts of interest
[Conflicts of Interest](#)
[Disclosure of interests](#)
[Conflict of interest codes](#)
 Gift limit amount
[Prohibition against school district employees serving on county board of education](#)
 School district employees
 Corrupt practices
 Prohibitions applicable to members of governing boards

State References

Ed. Code 41000-41003
 Ed. Code 41015
 Fam. Code 297.5
 Gov. Code 1090-1099
 Gov. Code 1125-1129
 Gov. Code 53234-53235.2
 Gov. Code 81000-91014
 Gov. Code 82011
 Gov. Code 82019
 Gov. Code 82028
 Gov. Code 82030
 Gov. Code 82033
 Gov. Code 82034
 Gov. Code 84308
 Gov. Code 87100-87505
 Gov. Code 89501-89503
 Gov. Code 89506
 Gov. Code 91000-91014
 Pen. Code 85-88
 Pub. Cont. Code 6102
 Rev. & Tax Code 203

Management Resources References

Attorney General Opinion
 Attorney General Opinion
 Attorney General Opinion
 Attorney General Opinion
 Attorney General Opinion
 Attorney General Opinion
 Attorney General Opinion
 Attorney General Opinion
 Attorney General Opinion
 Attorney General Opinion
 Attorney General Opinion
 Attorney General Opinion
 Court Decision
 Court Decision
 Court Decision

Description

Moneys received by school districts
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 Rights, protections, and benefits of registered domestic partners
 Prohibitions applicable to specified officers
 Incompatible activities
 Ethics training
 Political Reform Act
 Code reviewing body
[Definition; designated employee](#)
 Definition; gift
 Definition; income
 Definition; interest in real property
 Definition; investment
 Campaign Disclosure
 Political Reform Act; conflict of interest
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 Ethics; travel
 Enforcement
 Bribes
 Bribery of public official; voidable contract
 Taxable and exempt property; colleges

Description

105 Ops.Cal.Atty.Gen.69 (2022)
 92 Ops.Cal.Atty.Gen. 26 (2009)
 92 Ops.Cal.Atty.Gen. 19 (2009)
 89 Ops.Cal.Atty.Gen. 217 (2006)
 86 Ops.Cal.Atty.Gen. 138(2003)
 85 Ops.Cal.Atty.Gen. 60 (2002)
 82 Ops.Cal.Atty.Gen. 83 (1999)
 81 Ops.Cal.Atty.Gen. 327 (1998)
 80 Ops.Cal.Atty.Gen. 320 (1997)
 69 Ops.Cal.Atty.Gen. 255 (1986)
 68 Ops.Cal.Atty.Gen. 171 (1985)
 65 Ops.Cal.Atty.Gen. 606 (1982)
 63 Ops.Cal.Atty.Gen. 868 (1980)
 Thorpe v. Long Beach Community College District (2000) 83 Cal.App.4th 655
 McGee v. Balfour Beatty Construction, LLC, et al. (2016) 247 Cal.App.4th 235
 Kunec v. Brea Redevelopment Agency (1997) 55 Cal.App.4th 511

Management Resources References

Court Decision	Klistoff v. Superior Court (2007) 157 Cal.App.4th 469
Court Decision	Davis v. Fresno Unified School District (2015) 237 Cal.App.4th 261
CSBA Publication	Conflict of Interest: Overview of Key Issues for Governing Board Members, Fact Sheet, July 2010
Fair Political Practices Commission Publication	Advice Letter: A-96-314 (December 18, 1996)
Fair Political Practices Commission Publication	Can I Vote? A Basic Overview of Public Officials' Obligations Under the Conflict-of-Interest Rules, 2005
Institute For Local Government Publication	Understanding the Basics of Public Service Ethics: Personal Financial Gain Laws, 2009
Institute for Local Government Publication	Understanding the Basics of Public Service Ethics: Transparency Laws, 2009
Website	CSBA District and County Office of Education Legal Services
Website	Institute for Local Government
Website	Fair Political Practices Commission
Website	CSBA

Description**Cross References**

3230	Federal Grant Funds
3230-E(1)	Federal Grant Funds
9000	Role Of The Board
9000-E(1)	Role Of The Board
9005	Governance Standards
9140	Board Representatives
9200	Limits Of Board Member Authority
9220	Governing Board Elections
9220-E(1)	Governing Board Elections
9222	Resignation
9230	Orientation
9240	Board Training
9320	Meetings And Notices
9321	Closed Session
9321-E(1)	Closed Session
9321-E(2)	Closed Session
9323	Meeting Conduct

Description

Introduction:

As part of our ongoing commitment to enhancing the efficiency and accessibility of our policy management, we have decided to upgrade our Gamut Policy subscription to the Policy Plus level. This upgrade will fully integrate our entire board policy manual into an online platform, streamlining the process of updating and maintaining policies in the future. During the conversion process, we have identified several areas that require cleaning up, particularly with regard to policy titles. Some of our current board policies are identical to Gamut's standard policies but are labeled differently. To ensure smooth integration into the Policy Plus system, we will be updating the titles of these policies to align with Gamut's naming conventions. This change will allow for a more seamless transition and make future policy management more efficient. Additionally, the updated board policy manual will be printed and available as a hard copy at the front desk receptionist area for easy access by all stakeholders.

Type	Number Title	Issue
AR	0420.4 Charter School Authorization	The title is different on GPP Site as "Authorization Of County Charters Schools"
AR	1113 County Office & School WebSites	The title is different on GPP Site as "County of Education And School Website"
AR	1250 Visitors	The title is different on GPP Site as "Visitor/Outsider"
AR	1312.1 Complaints Concerning District Employees	The title is different on GPP Site as "Complaints Concerning County of Employees"
AR	1330 Use of School Facilities	The title is different on GPP Site as "Use Of County Office Facilities"
AR	2121 Superintendent Salary& Fringe Benefits	The title is different on GPP Site as "County Superintendent Contract"
AR	3100 Budget Advisory Committee	The title is different on GPP Site as "Budget Adoption And Revision"
AR	3320 Claims Actions Against the County Office	The title is different on GPP Site as "Claims And Actions Against The County of Education"
AR	3401 Fraud	Policy doesn't have code/title or list on the GPP site
AR	3512.1 TCoe Vehicle Loaning	The title is different on GPP Site as "Equipment Loan Form" & Missing adoption date
AR	3513.1 AR 3513.1 Business and Non-instructional Operations (Cell-PDA)	The title is different on GPP Site as "Cellular Phone Reimbursement" under the code
AR	3513.1 AR 3513.1 Mobile Comm. Device Allowance	Different title but share same policy code title on Site is "Cellular Phone Reimbursement"
AR	3515 AR 3515 Campus Sec	Campus Security "this version was approved on May 20, 2020"
AR	3515 AR 3515 Campus Security 12-22	Same title but unsure of the policy approved date since there is no date this policy looks like they make edits or new version
AR	3516.2 Bomb Threats 12-22	This version missing approve/adoption dates
AR	3516.2 Threats-sarah revision	This version have approved/adoption date on January 16, 2014
AR	3550 Food Service Child Nutrition Program	Missing adoption date
AR	3551 Food Service Operations Cafeteria Fund	Missing adoption date
AR	3553 Free And Reduced Price Meals	Missing adoption date
AR	3580 County Office Records	The title is different on GPP Site as "County Office of Education Record"
AR	5125.2 Withholding Grades, Diploma and Transcripts	The title is different they have it "Withholding Grades, Diploma Or Transcripts"
AR	5131.2 AR 5131.2 Bullying (word doc)	Adoption date is September 15, 2021
AR	5131.2 AR 5131.2 Bullying 1-2024 (PDF)	I believe this is the update version but missing revision/approved date
AR	5131.7 Weapons & Dangerous Instruments	This version have adoption date as March 20, 2014
AR	5131.7 Weapons And Dangerous Instruments 12-22	This policy looks like update version but missing adoption date
AR	5141.21 Administering Medication And Monitoring Health Conditions	Missing adoption date
AR	5141.6 School Health Services	This policy version approved on April 17, 2019 and match with the title on the site
AR	5141-6 Student Health and Social Services	The title is different inside the document doesn't match GPP site "School Health Services" (Adoption date: August 18 2005)
AR	5144.11 Student - School-County Expulsion Appeals	This policy code is not list on the GPP
AR	5145.7 Sexual Harassment	The title is different on GPP Site as "Sex Discrimination and Sex-Base Harassment"
AR	5148.2 BeforeAfter School Programs 12-22	Missing adoption date
AR	6158 Independent Study new (1)	Missing adoption date

AR	6162.51 State Academic Achievement Tests	This policy version title match the one on GPP site with adoption date May 18, 2022
AR	6162.51 Standardized Testing and Reporting Program	This version havea different title and was adoption on August 18, 2005
AR	6178.1 Work Based Learning	This version match the title on GPP site with the adoption date of October 17, 2018
AR	6178.1 Work Experience Education	This version have different name and was adopted on August 18, 2005
AR	7211 Developer Fees	Missing adoption date
BB	9320 Meetings And Notices 3-23	This policy have the adoption date as of June 20, 2023
BB	9320 Meetings And Notices 3-24	This policy is missing the adoption date
BB	9323.2 Actions By The Board 3-24	This policy is missing the adoption date
BB	9323.2 Actions by the Board	This policy have the adoption date as of April 21, 2021
BP	0200 Goals of the County Office	The title is different on GPP Site as "Goals For The County Office of Education"
BP	0420.42 Charter School Renewal	The title is different they have it "Renewal Of County Charter Schools"
BP	0440 TCOE Technology Plan	Missing adoption date
BP	1113 County Office & School Websites	The title is different on GPP Site as "County Office Of Education And School Wesites"
BP	1312.1 Complaints Concerning District Employees	The title is different on GPP Site as "Complaints Concerning Office Employees"
BP	1312.2 Complaints Concerning Inst Materials	Missing adoption date
BP	1312.4 Williams Uniform Complaint Procedures 6-22	Missing adoption date
BP	1312.4 WmsUnifCompProc (5/17)	This version have adoption date as October 18, 2017
BP	1330 Use of School Facilities	The title is different on GPP Site as "Use Of County Office Facilities" the document title was Use of School Facilities
BP	1330.1 Joint Use Agreements	Missing adoption date
BP	2120 County Supt Responsibilities Sarah_s revision	The title is different on GPP Site as "County Superintendent Recruitment And Selection"
BP	2121 Superintendent_s Contract	The title is different on GPP Site as "County Superintendent_s Contract"
BP	3350 Travel Reimbursement	The title is different on GPP Site as "Travel Expenses"
BP	3401 Fraud	Policy is not list on County Policy Manual GPP Site
BP	3515 Campus Sec	This policy version have approved date as May 20, 2020
BP	3515 Campus Security 12-22	Same title but unsure of the policy approved date since there is no date this polices looks like they make edits or new version
BP	3541.1 Transportation for School Related Activity	Wrong policy title inside the document it was "Hazardous Substance" instead of "Transportation for School Related Activity"
BP	3550 Food Service Child Nutrition Program	Missing adoption date
BP	3551 Food Service Operations Cafeteria Fund	Missing adoption date
BP	3553 Free And Reduced Price Meals	Missing adoption date
BP	3580 BP 3580 County Office Records	The title is different on GPP Site as "County Office of Education Record"
BP	5110 Interdistrict Attendance Appeals	The title is different on GPP Site as "Attendance (Juvenile Court And Community Schools"
BP	5111.1 District Residency	The title is different they have it "County Residency"
BP	5113 Absences And Excuses 3-23	Missing adoption date
BP	5131.7 Weapons & Dangerous Instruments	This version have adoption date as March 20, 2014
BP	5131.7 Weapons And Dangerous Instruments 12-22	This policy looks like update version but missing adoption date
BP	5141.3 BP 5141.3 Health Examinations 12-22	Missing adoption date
BP	5141.3 BP 5141.3 Health Examinations	This policy version was adopate/approved on March 17, 2016
BP	5141.6 School Health Services	This policy version approved on April 17, 2019 and match with the title on the site
BP	5141.6 Student Health and Social Services	The title is different inside the document doesn't match GPP site "School Health Services" (Adoption date: August 15, 2005)
BP	5141.22 Anaphylaxis Treatment	The title is different on GPP Site as "Infectious Diseases"
BP	5144.11 Expulsion Appeals	This policy code is not listed on GPP site

BP	5148.2 Before After School Programs 12-22	Missing adoption date
BP	6158 Independent Study new	Missing adoption date
BP	6159.4 Special Circumstances Instructional Assistance	The title is different on GPP Site as " Behavioral Interventions For Special Education Students " doesn't match the docu title
BP	6162.51 Standardized Testing and Reporting Program	The title is different on GPP Site as " State Academic Achievement Test " doesn't match the docu title
BP	7211 Developer Fees	Missing adoption date
E	13512.1 TCOE Vehicle Loaning	Missing adoption date and title is different on GPP Site as " Equipment Loan Form "
E	3513.1 Mobile Comm. Device Allowance	Missing adoption and the title is different on GPP Site as " Cellular Phone Reimbursement "
E	3541.1.1 Field Trip Single Event	This policy code can't located code on GPP site and missing adoption date
E	3541.1.2 Private Driver App	This policy code can't located code on GPP site and missing adoption date
E	3541.71 Title IX Sexual Harassment Complaint Procedures	Missing adoption date
E	9270 Conflict of Interest	Missing adoption date
E	9321 Closed Session (Word doc) have both Exhibit 1 & 2 together	This Exhibit have both 1 & 2 was adopted on October 12, 2021
E	9321-E(1) Closed Session (PDF Version)	This Exhibit PDF was 12/23 packet but missing adoption date
E	9321-E(2) Closed Session (PDF Version)	Missing adoption date
E	9323.2 Actions By The Board	This Exhibit have adoption date as of February 16, 2022
E	9323.2 E-1 Actions By The Board 3-24	This Exhibit PDF was 12/23 packet but missing adoption date
E	1113 District And School Websites	The title is different on GPP Site as " County Office Of Education And School Websites "
E	4121 Temp & Sub Personnel	Missing adoption date
E	4161.6 Return to Work Checklist	Unable to located Code and title on GPP site and missing adoption date
SP	3544 Transportation Policy	Unable to located policy code on GPP site
SP	4019.1 Essential Employee Due to A Pandemic	Unable to located policy code on GPP site
SP	4040 Emp Use of Technology 10-16	The title is different on GPP Site as " Acceptable Use Of Technology "
SP	4110 Substitutes	Unable to located policy code on GPP site
SP	4112.42 Drug And Alcohol Testing For School Bus Drivers	Missing adoption date
SP	4113.6 TCOE Telecommuting Agreement 8-12-20	Unable to located policy code on GPP site
SP	4121 Temp Sub Personnel	Missing adoption date
SP	4139 New Parent Accommodation	This triple policy code were unable to located on GPP site
SP	4156.3 Employee Property Reimburs	Missing adoption date
SP	4262 Vacations Holidays	The title is different on GPP Site as " Vacation Leave "
SP	4315 EvaluationSupervision	Missing adoption date
SP	4319.21 Professional Standards	Missing adoption date
SP	4362 Proofreading	This policy code is different it located as " Vacation Leave " unmatching title and code on GPP site
SP AR	4029 Favortism	Unable to located policy code on GPP site
SP AR	4119.12 Title IX Sexual Harassment Complaint Procedures	Missing adoption date
SP BP	4040.1 District Mobile Device Use	The title is different on GPP Site as " Electronic Document Retention And Archiving "
SP BP	4161.6 Return to Work Policy	Unable to located policy code on GPP site
SP E	4112.9 Employee Notifications	There are policies two Exhibit for this policies I upload the word doc version adopted May 05, 2021
SP E	4112.9 Employee Notifications (PDF) version	PDF version not sure it have adoption date October 12, 2021
SP E	4113.6 TelecommutingCOVIDSafety-Checklist-TCOE2	Unable to located policy code and title on GPP site
SP E	4119.12 E(1) Title IX Sexual Harassment Complaint Procedures	Missing adoption date
SP E	SP-E-Transportation Permission Slip	This Exhibit doesn't have Code
	TCOE Telecommuting Agreement 8-12-20	This document doesn't have code or not approve date but just say update as February 17, 2021.

Trinity County Office of Education

2024/2025 2nd Interim, Narrative

Budget Assumptions

An Interim report is the update of our adopted budget. A budget is a document that reflects the District's plans and priorities. Our interim budget reports are a snapshot in time of revenue and expenditure forecasts, which are subject to change. Budgets are constantly being revised to respond to decisions made at the state and federal levels, as well as the needs of the district. It is important to remember that this budget is based on the best information and assumptions that we have at this time. The Governor released his 2025/2026 Budget proposal on January 10, 2025. This begins the six-month process of enacting a new state spending plan. The proposal includes a 2.43% COLA to the LCFF and a few other state programs.

I. Cost of Living Adjustment

	2024/2025	2025/2026	2026/2027
2024/2025 May Revision	1.07%	2.93%	3.08%
January Governors Budget	1.07%	2.43%	4%
COLA used in assumptions	1.07%	1.80%	1.60%

II. GENERAL FUND (SACS Form 011)

REVENUES

LCFF Sources (Objects 8000-8199)

The Local Control Funding Formula (LCFF) represents 48% of the district's overall funding for 2024/2025. LCFF is made up of local Property Taxes, State Funding and EPA funds. Per School Services and BASC, a 1.07% COLA is projected for this fiscal year. The effect of using the COLA noted above our LCFF is reduced by \$30,736 in 2025/2026 and \$125,367 in 2026/2027.

Federal Revenues (Objects 8100-8299)

Federal funds have been updated to reflect changes since first interim report. Forest Reserves continues to be an unknown in our out years, therefore it is not reflected in any of the three fiscal years.

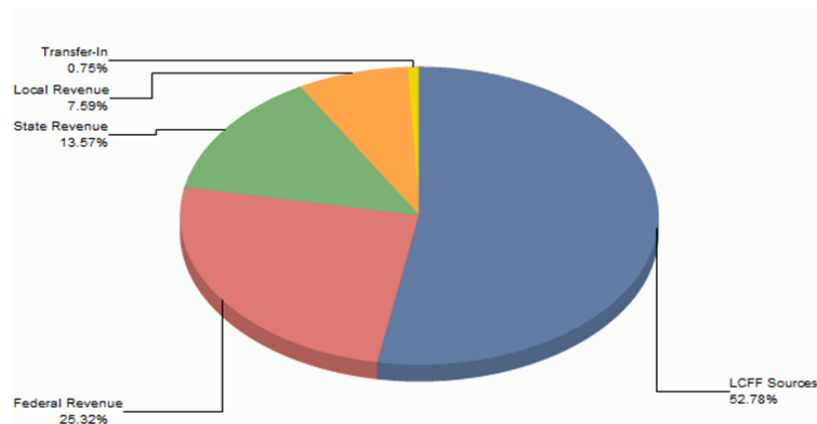
State Revenues (Objects 8300-8599)

Although our State funds show an increase the change is from grant dollars being paid upfront of the grant. We had created the budget showing funds would arrive as they are expended but our Wraparound Services grant and the Wellness Coach grant both have sent us funds up front. This will make it appear that we have a larger ending balance at the end of this fiscal year.

Local Revenues (Objects 8600-8799)

Several small adjustments in revenue have been noted, including an increase in Special Education Mental Health funds.

Revenue by Object:	Total Amount
LCFF Sources	\$1,049,752
Federal Revenue	\$503,603
Other State Revenue	\$269,996
Other Local Revenue	\$150,884
Total Revenue	\$1,974,235
Transfer In & Others	\$14,833
Total Resources	\$1,989,068



EXPENDITURES

Status of Labor Agreements:

Negotiations had been settled prior the the start of our 2024/2025 fiscal year.

Certificated/Classified Salaries (Objects 1000-2999)

Salaries account for 41.28% of our expenditures. Salaries are adjusted based on our current staffing projections.

Benefits (Objects 3000-3999)

STRS rate is 19.1% and PERS 27.05%, as projected at budget adoption. PERS is an increase from prior year of .37% Health & Welfare is capped. Workers Compensation is at 1.51%. Benefits rpresent 16.88% of our overall budget. Benefits in subsequent years include increases for PERs rates as follows, 27.4% in 25/26 & 27.5% in 26/27.

Books and Supplies/Services (Objects 4000-5999)

Our costs have been adjusted to represent our needs and our funding. Supplies represent less then 4.53% of our budget. Services & Operations represent almost 17.79% of our budget.

Capital Outlay (Objects 6000-6999)

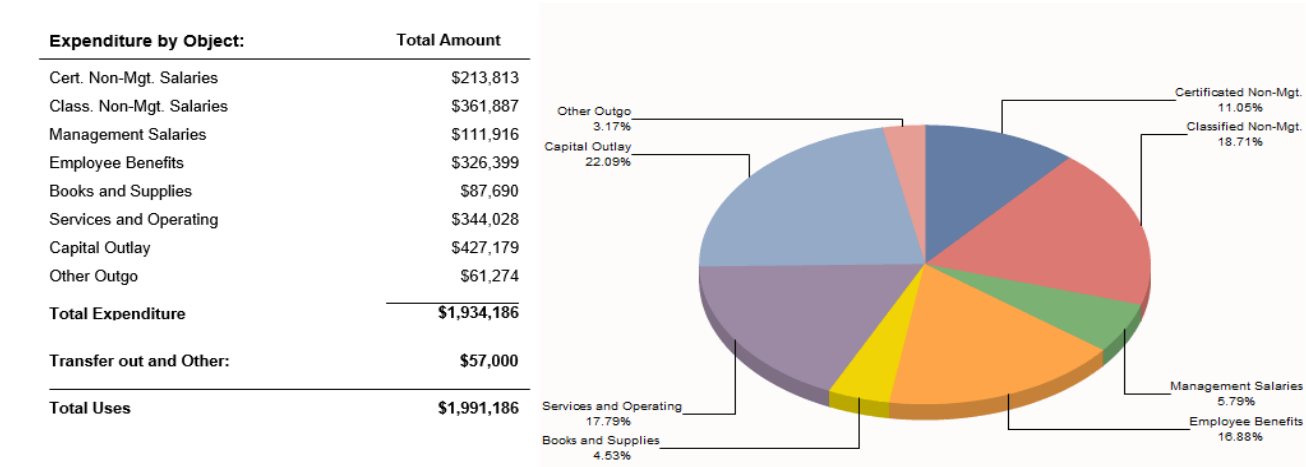
The RISE van is here and the students are very pleased! This fiscal year we also purchased a RAV4 for staff. The budget reflects our anticipation of the Dental Van being completed this fiscal year.

Other Outgo (Objects 7100-7299 and 7400-7499)

Pass thru revenue (funds that come to us and we pass on to distircts) represent the remaining of these funds.

Direct/Indirect Costs (Objects 7300-7399)

Our State allowed Indirect Costs to programs that allow such charges. The indirect rate for 2024/2025 is 8.12%



OTHER FINANCING SOURCES/USES

Transfers In (Objects 8900-8929)

We have in our budget funds transferred in to general fund to cover our current year retiree insurance, \$49,744.

Transfers Out (Objects 7600-7629)

Our current fiscal year has a transfer out of \$350,000 from the general fund to the reserves account.

Also, an additional \$150,000 to our OPEB account for future retiree costs.

Ending Balances

We are ending our general fund unrestricted with a balance of \$3,005,438 and our restricted estimated ending balance of \$1,463,606

Trinity County Office of Education continues the belief that our reserves are sufficient, and we are in a positive financial position. Based on the Second Interim report and multi year projections, it is recommended that the County Board of Education approve the following.

*A positive certification this office will be able to meet its financial obligations at year-end.

*A positive certification this office will be able to meet its financial obligations for two subsequent fiscal years.

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)		1,358.56	(2.43%)	1,325.50	(1.08%)	1,311.18
(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	5,419,252.00	.91%	5,468,594.00	.11%	5,474,882.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	1,212,414.00	(93.28%)	81,500.00	0.00%	81,500.00
4. Other Local Revenues	8600-8799	1,670,308.00	(4.66%)	1,592,500.00	1.73%	1,620,100.00
5. Other Financing Sources						
a. Transfers In	8900-8929	49,744.00	5.54%	52,500.00	0.00%	52,500.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(1,027,864.00)	(7.72%)	(948,500.00)	3.95%	(986,000.00)
6. Total (Sum lines A1 thru A5c)		7,323,854.00	(14.71%)	6,246,594.00	(.06%)	6,242,982.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				855,356.00		868,781.00
b. Step & Column Adjustment				13,425.00		14,625.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	855,356.00	1.57%	868,781.00	1.68%	883,406.00
2. Classified Salaries						
a. Base Salaries				1,887,583.00		1,882,163.00
b. Step & Column Adjustment				29,580.00		30,280.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(35,000.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,887,583.00	(.29%)	1,882,163.00	1.61%	1,912,443.00
3. Employee Benefits	3000-3999	1,181,526.00	57.12%	1,856,470.00	1.06%	1,876,200.00
4. Books and Supplies	4000-4999	451,446.00	2.23%	461,500.00	5.00%	484,575.00
5. Services and Other Operating Expenditures	5000-5999	1,619,137.00	(.22%)	1,615,650.00	.02%	1,616,000.00
6. Capital Outlay	6000-6999	274,286.00	(72.66%)	75,000.00	(49.33%)	38,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	230,000.00	2.17%	235,000.00	0.00%	235,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(156,868.00)	(26.42%)	(115,423.00)	(2.46%)	(112,580.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	500,000.00	(30.00%)	350,000.00	0.00%	350,000.00
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)		6,842,466.00	5.65%	7,229,141.00	.75%	7,283,044.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		481,388.00		(982,547.00)		(1,040,062.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,524,050.00		3,005,438.00		2,022,891.00
2. Ending Fund Balance (Sum lines C and D1)		3,005,438.00		2,022,891.00		982,829.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
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	694,605.00		525,000.00		368,100.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	2,310,833.00		1,497,891.00		614,729.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,005,438.00		2,022,891.00		982,829.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	2,310,833.00		1,497,891.00		614,729.00
(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	500,000.00		500,000.00		500,000.00
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		2,810,833.00		1,997,891.00		1,114,729.00
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.						
Reduction in Classified for 2025/2026 is due to attrition.						

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)						
(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	215,745.00	(21.44%)	169,500.00	1.80%	172,551.00
3. Other State Revenues	8300-8599	2,533,323.00	(26.94%)	1,850,760.00	0.00%	1,850,760.00
4. Other Local Revenues	8600-8799	679,234.00	17.09%	795,286.00	1.22%	805,000.00
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	1,027,864.00	(7.72%)	948,500.00	3.95%	986,000.00
6. Total (Sum lines A1 thru A5c)		4,456,166.00	(15.53%)	3,764,046.00	1.34%	3,814,311.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				650,041.00		660,432.00
b. Step & Column Adjustment				10,391.00		9,662.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	650,041.00	1.60%	660,432.00	1.46%	670,094.00
2. Classified Salaries						
a. Base Salaries				1,027,452.00		1,039,072.00
b. Step & Column Adjustment				11,620.00		13,200.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,027,452.00	1.13%	1,039,072.00	1.27%	1,052,272.00
3. Employee Benefits	3000-3999	867,352.00	.75%	873,850.00	(1.00%)	865,150.00
4. Books and Supplies	4000-4999	285,990.00	(38.72%)	175,250.00	2.91%	180,350.00
5. Services and Other Operating Expenditures	5000-5999	673,070.00	(22.00%)	525,000.00	.67%	528,500.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,009,819.00	(24.76%)	759,800.00	0.00%	759,800.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	127,331.00	(7.00%)	118,423.00	(4.85%)	112,680.00
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)		4,641,055.00	(10.54%)	4,151,827.00	.41%	4,168,846.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(184,889.00)		(387,781.00)		(354,535.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,648,495.00		1,463,606.00		1,075,825.00
2. Ending Fund Balance (Sum lines C and D1)		1,463,606.00		1,075,825.00		721,290.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,463,606.00		1,075,825.00		721,290.00
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)		1,463,606.00		1,075,825.00		721,290.00
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)		1,358.56	(2.43%)	1,325.50	(1.08%)	1,311.18
(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	5,419,252.00	.91%	5,468,594.00	.11%	5,474,882.00
2. Federal Revenues	8100-8299	215,745.00	(21.44%)	169,500.00	1.80%	172,551.00
3. Other State Revenues	8300-8599	3,745,737.00	(48.41%)	1,932,260.00	0.00%	1,932,260.00
4. Other Local Revenues	8600-8799	2,349,542.00	1.63%	2,387,786.00	1.56%	2,425,100.00
5. Other Financing Sources						
a. Transfers In	8900-8929	49,744.00	5.54%	52,500.00	0.00%	52,500.00
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)		11,780,020.00	(15.02%)	10,010,640.00	.47%	10,057,293.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,505,397.00		1,529,213.00
b. Step & Column Adjustment				23,816.00		24,287.00
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	1,505,397.00	1.58%	1,529,213.00	1.59%	1,553,500.00
2. Classified Salaries						
a. Base Salaries				2,915,035.00		2,921,235.00
b. Step & Column Adjustment				41,200.00		43,480.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(35,000.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,915,035.00	.21%	2,921,235.00	1.49%	2,964,715.00
3. Employee Benefits	3000-3999	2,048,878.00	33.26%	2,730,320.00	.40%	2,741,350.00
4. Books and Supplies	4000-4999	737,436.00	(13.65%)	636,750.00	4.42%	664,925.00
5. Services and Other Operating Expenditures	5000-5999	2,292,207.00	(6.61%)	2,140,650.00	.18%	2,144,500.00
6. Capital Outlay	6000-6999	274,286.00	(72.66%)	75,000.00	(49.33%)	38,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,239,819.00	(19.76%)	994,800.00	0.00%	994,800.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(29,537.00)	(110.16%)	3,000.00	(96.67%)	100.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	500,000.00	(30.00%)	350,000.00	0.00%	350,000.00
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)		11,483,521.00	(.89%)	11,380,968.00	.62%	11,451,890.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		296,499.00		(1,370,328.00)		(1,394,597.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		4,172,545.00		4,469,044.00		3,098,716.00
2. Ending Fund Balance (Sum lines C and D1)		4,469,044.00		3,098,716.00		1,704,119.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,463,606.00		1,075,825.00		721,290.00
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	694,605.00		525,000.00		368,100.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	2,310,833.00		1,497,891.00		614,729.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,469,044.00		3,098,716.00		1,704,119.00
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	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	2,310,833.00		1,497,891.00		614,729.00
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	500,000.00		500,000.00		500,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		2,810,833.00		1,997,891.00		1,114,729.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		24.48%		17.55%		9.73%
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)		1,921,954.00				
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)		11,483,521.00		11,380,968.00		11,451,890.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		11,483,521.00		11,380,968.00		11,451,890.00
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)		11,483,521.00		11,380,968.00		11,451,890.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		459,340.84		455,238.72		458,075.60
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		383,000.00		383,000.00		383,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		459,340.84		455,238.72		458,075.60
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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: _____
County Superintendent or Designee

Date: _____

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

X

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: Cindy Blanchard

Telephone: 530-623-2861

Title: Chief Business Official

E-mail: cblanchard@tcoek12.biz

Criteria and Standards Review Summary			Met	Not Met
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				
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).	n/a	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
7a	Fund Balance	Projected county school service fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
7b	Cash Balance	Projected county school service fund cash balance will be positive at the end of the current fiscal year.	X	
8	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

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

Trinity County

F82F1825H6(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)	X	
		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	

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through pay roll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 444,648.00
2. Contracted general administrative positions not paid through pay roll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 5,998,184.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 7.41%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 791,738.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 60,255.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	25,750.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	24,489.75
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	902,232.75
9. Carry-Forward Adjustment (Part IV, Line F)	125,194.34
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,027,427.09
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	535,922.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	2,539,534.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	3,137,393.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	190,862.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	364,883.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	20,000.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,353,877.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	27,600.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	306,006.25
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	27,817.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	428,654.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	8,932,548.25
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	10.10%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	11.50%
Part IV - Carry-forward Adjustment	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates	

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

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

A. Indirect costs incurred in the current year (Part III, Line A8)	902,232.75
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(51,715.50)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (8.12%) times Part III, Line B19); zero if negative	125,194.34
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.12%) times Part III, Line B19) or (the highest rate used to recover costs from any program (23.38%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	125,194.34
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	125,194.34

Approved
indirect
cost rate: 8.12%

Highest
rate used
in any
program: 23.38%

Note: In one or
more resources,
the rate used is
greater than the
approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3183	27,583.00	2,100.00	7.61%
01	3310	57,650.00	1,138.00	1.97%
01	3315	19,949.00	1,733.00	8.69%
01	3327	17,026.00	1,473.00	8.65%
01	3385	14,404.00	1,150.00	7.98%
01	5630	35,660.00	2,899.00	8.13%
01	5810	8,553.00	2,000.00	23.38%
01	6018	19,332.00	857.00	4.43%
01	6333	166,733.00	12,500.00	7.50%
01	6520	51,980.00	4,520.00	8.70%
01	6546	197,756.00	1,700.00	0.86%
01	6680	34,687.00	2,813.00	8.11%
01	6685	37,732.00	2,813.00	7.46%
01	7210	58,947.00	4,670.00	7.92%
01	7366	169,898.00	12,515.00	7.37%
01	7810	699,072.00	67,650.00	9.68%
01	9010	320,641.00	4,800.00	1.50%
11	6391	26,905.00	2,250.00	8.36%
12	5035	66,251.00	3,448.00	5.20%
12	5055	155,026.00	11,120.00	7.17%
12	6054	21,707.00	1,637.00	7.54%
12	6057	57,693.00	2,802.00	4.86%
12	6102	67,372.00	6,160.00	9.14%
12	6127	41,097.00	2,120.00	5.16%

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	11,483,521.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	184,264.00
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	274,286.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	1,014,819.00
5. Interfund Transfers Out	All	9300	7600-7629	500,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	64,002.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	942,425.00
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)				2,795,532.00
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)				8,503,725.00
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)*				95.99
B. Expenditures per ADA (Line I.E divided by Line II.A)				88,589.70
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.)			7,015,164.54	568,029.52
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)			7,015,164.54	568,029.52
B. Required effort (Line A.2 times 90%)			6,313,648.09	511,226.57
C. Current year expenditures (Line I.E and Line II.B)			8,503,725.00	88,589.70
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)			0.00	422,636.87
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%	82.67%

*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

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	4,729,400.00	5,419,252.00	3,100,842.98	5,419,252.00	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	269,880.00	1,212,414.00	277,313.18	1,212,414.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,060,991.00	1,670,308.00	1,379,168.30	1,670,308.00	0.00	0.0%
5) TOTAL, REVENUES			6,060,271.00	8,301,974.00	4,757,324.46	8,301,974.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	698,920.00	855,356.00	451,286.62	855,356.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,814,522.00	1,887,583.00	1,008,659.36	1,887,583.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,155,514.00	1,181,526.00	635,257.14	1,181,526.00	0.00	0.0%
4) Books and Supplies		4000-4999	282,543.00	451,446.00	111,588.88	451,446.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,044,493.00	1,619,137.00	688,736.38	1,619,137.00	0.00	0.0%
6) Capital Outlay		6000-6999	209,486.00	274,286.00	144,902.99	274,286.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	243,000.00	230,000.00	0.00	230,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(133,058.00)	(156,868.00)	(61,363.85)	(156,868.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			5,315,420.00	6,342,466.00	2,979,067.52	6,342,466.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			744,851.00	1,959,508.00	1,778,256.94	1,959,508.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	49,744.00	49,744.00	0.00	49,744.00	0.00	0.0%
b) Transfers Out		7600-7629	500,000.00	500,000.00	150,000.00	500,000.00	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	(927,163.00)	(1,027,864.00)	(21,200.00)	(1,027,864.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,377,419.00)	(1,478,120.00)	(171,200.00)	(1,478,120.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(632,568.00)	481,388.00	1,607,056.94	481,388.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,752,934.00	2,524,050.00		2,524,050.00	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)			1,752,934.00	2,524,050.00		2,524,050.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,752,934.00	2,524,050.00		2,524,050.00		
2) Ending Balance, June 30 (E + F1e)			1,120,366.00	3,005,438.00		3,005,438.00		
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	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	682,903.00	694,605.00		694,605.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	437,463.00	2,310,833.00		2,310,833.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	4,282,819.00	4,954,955.00	2,512,949.00	4,954,955.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	2,848.00	4,132.00	1,630.00	4,132.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	4,870.00	0.00	4,870.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	3,496.00	3,496.00	3,445.73	3,496.00	0.00	0.0%
Timber Yield Tax		8022	723.00	723.00	1,522.73	723.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	644,298.00	660,163.00	548,524.54	660,163.00	0.00	0.0%
Unsecured Roll Taxes		8042	20,259.00	20,259.00	23,051.00	20,259.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	1,041.88	0.00	0.00	0.0%
Supplemental Taxes		8044	42,689.00	42,689.00	8,678.10	42,689.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			4,997,132.00	5,691,287.00	3,100,842.98	5,691,287.00	0.00	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	(267,732.00)	(272,035.00)	0.00	(272,035.00)	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			4,729,400.00	5,419,252.00	3,100,842.98	5,419,252.00	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	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						
	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 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			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	50.00	1,890.00	1,890.00	1,890.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	885.00	481.00	231.18	481.00	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	18,000.00	5,000.00	0.00	5,000.00	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	250,945.00	1,205,043.00	275,192.00	1,205,043.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			269,880.00	1,212,414.00	277,313.18	1,212,414.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	75,000.00	75,000.00	93,488.22	75,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	13,125.81	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	61,869.00	431,167.00	303,163.83	431,167.00	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%

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	115,500.00	221,716.00	48,834.83	221,716.00	0.00	0.0%
Tuition		8710	808,622.00	942,425.00	920,555.61	942,425.00	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			1,060,991.00	1,670,308.00	1,379,168.30	1,670,308.00	0.00	0.0%
TOTAL, REVENUES			6,060,271.00	8,301,974.00	4,757,324.46	8,301,974.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	85,000.00	94,292.00	52,081.48	94,292.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	89,097.00	133,774.00	51,237.11	133,774.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	407,805.00	397,382.00	227,924.80	397,382.00	0.00	0.0%
Other Certificated Salaries		1900	117,018.00	229,908.00	120,043.23	229,908.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			698,920.00	855,356.00	451,286.62	855,356.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	122,362.00	73,918.00	45,207.91	73,918.00	0.00	0.0%
Classified Support Salaries		2200	307,226.00	422,512.00	164,811.78	422,512.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	330,430.00	391,242.00	191,965.67	391,242.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,054,504.00	999,911.00	606,674.00	999,911.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,814,522.00	1,887,583.00	1,008,659.36	1,887,583.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	119,515.00	130,908.00	67,657.79	130,908.00	0.00	0.0%
PERS		3201-3202	473,125.00	520,266.00	280,436.47	520,266.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	146,113.00	150,617.00	80,741.41	150,617.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	298,810.00	281,774.00	160,846.19	281,774.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,167.00	1,284.00	731.11	1,284.00	0.00	0.0%
Workers' Compensation		3601-3602	37,514.00	40,346.00	23,027.06	40,346.00	0.00	0.0%
OPEB, Allocated		3701-3702	33,000.00	26,478.00	4,314.71	26,478.00	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	46,270.00	29,853.00	17,502.40	29,853.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,155,514.00	1,181,526.00	635,257.14	1,181,526.00	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 SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	6,000.00	5,819.00	6,000.00	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	194,543.00	357,446.00	68,890.26	357,446.00	0.00	0.0%
Noncapitalized Equipment		4400	88,000.00	88,000.00	36,879.62	88,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			282,543.00	451,446.00	111,588.88	451,446.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	105,143.00	90,824.06	105,143.00	0.00	0.0%
Travel and Conferences		5200	137,475.00	230,635.00	54,439.98	230,635.00	0.00	0.0%
Dues and Memberships		5300	87,463.00	100,713.00	56,051.77	100,713.00	0.00	0.0%
Insurance		5400-5450	28,724.00	32,524.00	17,866.79	32,524.00	0.00	0.0%
Operations and Housekeeping Services		5500	30,100.00	30,100.00	9,314.80	30,100.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,400.00	43,900.00	7,660.32	43,900.00	0.00	0.0%
Transfers of Direct Costs		5710	(54,022.00)	(58,271.00)	(14,227.45)	(58,271.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(4,045.00)	(3,312.00)	(1,551.18)	(3,312.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	761,884.00	1,074,591.00	436,642.31	1,074,591.00	0.00	0.0%
Communications		5900	36,514.00	63,114.00	31,714.98	63,114.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,044,493.00	1,619,137.00	688,736.38	1,619,137.00	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	129,381.00	159,586.00	30,205.59	159,586.00	0.00	0.0%
Equipment Replacement		6500	80,105.00	114,700.00	114,697.40	114,700.00	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			209,486.00	274,286.00	144,902.99	274,286.00	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	225,000.00	225,000.00	0.00	225,000.00	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	18,000.00	5,000.00	0.00	5,000.00	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)
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)			243,000.00	230,000.00	0.00	230,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(116,451.00)	(127,331.00)	(47,430.10)	(127,331.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(16,607.00)	(29,537.00)	(13,933.75)	(29,537.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(133,058.00)	(156,868.00)	(61,363.85)	(156,868.00)	0.00	0.0%
TOTAL, EXPENDITURES			5,315,420.00	6,342,466.00	2,979,067.52	6,342,466.00	0.00	0.0%
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	49,744.00	49,744.00	0.00	49,744.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			49,744.00	49,744.00	0.00	49,744.00	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	350,000.00	350,000.00	0.00	350,000.00	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	150,000.00	150,000.00	150,000.00	150,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			500,000.00	500,000.00	150,000.00	500,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%

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 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	(927,163.00)	(1,027,864.00)	(21,200.00)	(1,027,864.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(927,163.00)	(1,027,864.00)	(21,200.00)	(1,027,864.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,377,419.00)	(1,478,120.00)	(171,200.00)	(1,478,120.00)	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	151,932.00	215,745.00	8,161.50	215,745.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,274,452.00	2,533,323.00	992,782.12	2,533,323.00	0.00	0.0%
4) Other Local Revenue		8600-8799	284,334.00	679,234.00	299,088.32	679,234.00	0.00	0.0%
5) TOTAL, REVENUES			2,710,718.00	3,428,302.00	1,300,031.94	3,428,302.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	811,079.00	650,041.00	396,454.40	650,041.00	0.00	0.0%
2) Classified Salaries		2000-2999	859,113.00	1,027,452.00	549,939.72	1,027,452.00	0.00	0.0%
3) Employee Benefits		3000-3999	836,861.00	867,352.00	417,837.88	867,352.00	0.00	0.0%
4) Books and Supplies		4000-4999	137,864.00	285,990.00	83,244.92	285,990.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	541,759.00	673,070.00	214,904.46	673,070.00	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	933,760.00	1,009,819.00	67,679.08	1,009,819.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	116,451.00	127,331.00	47,700.08	127,331.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,236,887.00	4,641,055.00	1,777,760.54	4,641,055.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,526,169.00)	(1,212,753.00)	(477,728.60)	(1,212,753.00)		
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	927,163.00	1,027,864.00	21,200.00	1,027,864.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			927,163.00	1,027,864.00	21,200.00	1,027,864.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(599,006.00)	(184,889.00)	(456,528.60)	(184,889.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,358,580.00	1,648,495.00		1,648,495.00	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)			1,358,580.00	1,648,495.00		1,648,495.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,358,580.00	1,648,495.00		1,648,495.00		
2) Ending Balance, June 30 (E + F1e)			759,574.00	1,463,606.00		1,463,606.00		
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	759,574.00	1,463,606.00		1,463,606.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%

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	58,438.00	58,788.00	0.00	58,788.00	0.00	0.0%
Special Education Discretionary Grants		8182	56,719.00	56,735.00	0.00	56,735.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	547.00	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	13,072.00	73,742.00	8,161.50	73,742.00	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	23,156.00	26,480.00	0.00	26,480.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			151,932.00	215,745.00	8,161.50	215,745.00	0.00	0.0%
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	33,915.00	15,359.00	283,982.00	15,359.00	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	360.00	0.00	0.00	0.00	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%

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	35,000.00	67,679.00	67,679.08	67,679.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	874,760.00	874,760.00	0.00	874,760.00	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	95,000.00	97,323.00	0.00	97,323.00	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	58,000.00	63,617.00	57,749.99	63,617.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,177,417.00	1,414,585.00	583,371.05	1,414,585.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,274,452.00	2,533,323.00	992,782.12	2,533,323.00	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	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	51,921.00	216,871.00	82,292.22	216,871.00	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	232,413.00	462,363.00	216,796.10	462,363.00	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			284,334.00	679,234.00	299,088.32	679,234.00	0.00	0.0%
TOTAL, REVENUES			2,710,718.00	3,428,302.00	1,300,031.94	3,428,302.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	106,016.00	94,905.00	44,091.28	94,905.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	622,689.00	470,638.00	305,184.52	470,638.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	69,444.00	71,573.00	39,639.18	71,573.00	0.00	0.0%
Other Certificated Salaries		1900	12,930.00	12,925.00	7,539.42	12,925.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			811,079.00	650,041.00	396,454.40	650,041.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	46,709.00	52,273.00	27,410.92	52,273.00	0.00	0.0%
Classified Support Salaries		2200	628,111.00	758,229.00	405,877.83	758,229.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	75,345.00	96,153.00	61,891.25	96,153.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	102,948.00	115,428.00	52,505.72	115,428.00	0.00	0.0%
Other Classified Salaries		2900	6,000.00	5,369.00	2,254.00	5,369.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			859,113.00	1,027,452.00	549,939.72	1,027,452.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	229,156.00	200,695.00	67,649.81	200,695.00	0.00	0.0%
PERS		3201-3202	285,577.00	342,135.00	168,672.32	342,135.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	86,414.00	85,728.00	46,225.03	85,728.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	203,659.00	203,446.00	115,075.83	203,446.00	0.00	0.0%
Unemployment Insurance		3501-3502	857.00	846.00	486.31	846.00	0.00	0.0%
Workers' Compensation		3601-3602	25,358.00	25,223.00	14,439.42	25,223.00	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	5,840.00	9,279.00	5,289.16	9,279.00	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, EMPLOYEE BENEFITS			836,861.00	867,352.00	417,837.88	867,352.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	5,853.00	2,000.00	0.00	2,000.00	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	132,011.00	283,990.00	76,239.98	283,990.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	7,004.94	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			137,864.00	285,990.00	83,244.92	285,990.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	5,500.00	0.00	5,500.00	0.00	0.0%
Travel and Conferences		5200	84,163.00	114,826.00	39,448.56	114,826.00	0.00	0.0%
Dues and Memberships		5300	13,557.00	13,557.00	10,540.00	13,557.00	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	1,175.00	2,008.00	1,686.00	2,008.00	0.00	0.0%
Transfers of Direct Costs		5710	54,022.00	58,271.00	14,227.45	58,271.00	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	387,192.00	477,258.00	149,002.45	477,258.00	0.00	0.0%
Communications		5900	1,650.00	1,650.00	0.00	1,650.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			541,759.00	673,070.00	214,904.46	673,070.00	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	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			0.00	0.00	0.00	0.00	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%
Transfers of Pass-Through Revenues								

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	35,000.00	67,679.00	67,679.08	67,679.00	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	898,760.00	942,140.00	0.00	942,140.00	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)			933,760.00	1,009,819.00	67,679.08	1,009,819.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	116,451.00	127,331.00	47,700.08	127,331.00	0.00	0.0%
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			116,451.00	127,331.00	47,700.08	127,331.00	0.00	0.0%
TOTAL, EXPENDITURES			4,236,887.00	4,641,055.00	1,777,760.54	4,641,055.00	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								

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)
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	927,163.00	1,027,864.00	21,200.00	1,027,864.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			927,163.00	1,027,864.00	21,200.00	1,027,864.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			927,163.00	1,027,864.00	21,200.00	1,027,864.00	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	4,729,400.00	5,419,252.00	3,100,842.98	5,419,252.00	0.00	0.0%
2) Federal Revenue		8100-8299	151,932.00	215,745.00	8,161.50	215,745.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,544,332.00	3,745,737.00	1,270,095.30	3,745,737.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,345,325.00	2,349,542.00	1,678,256.62	2,349,542.00	0.00	0.0%
5) TOTAL, REVENUES			8,770,989.00	11,730,276.00	6,057,356.40	11,730,276.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,509,999.00	1,505,397.00	847,741.02	1,505,397.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,673,635.00	2,915,035.00	1,558,599.08	2,915,035.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,992,375.00	2,048,878.00	1,053,095.02	2,048,878.00	0.00	0.0%
4) Books and Supplies		4000-4999	420,407.00	737,436.00	194,833.80	737,436.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,586,252.00	2,292,207.00	903,640.84	2,292,207.00	0.00	0.0%
6) Capital Outlay		6000-6999	209,486.00	274,286.00	144,902.99	274,286.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,176,760.00	1,239,819.00	67,679.08	1,239,819.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(16,607.00)	(29,537.00)	(13,663.77)	(29,537.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			9,552,307.00	10,983,521.00	4,756,828.06	10,983,521.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(781,318.00)	746,755.00	1,300,528.34	746,755.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	49,744.00	49,744.00	0.00	49,744.00	0.00	0.0%
b) Transfers Out		7600-7629	500,000.00	500,000.00	150,000.00	500,000.00	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			(450,256.00)	(450,256.00)	(150,000.00)	(450,256.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,231,574.00)	296,499.00	1,150,528.34	296,499.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,111,514.00	4,172,545.00		4,172,545.00	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)			3,111,514.00	4,172,545.00		4,172,545.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,111,514.00	4,172,545.00		4,172,545.00		
2) Ending Balance, June 30 (E + F1e)			1,879,940.00	4,469,044.00		4,469,044.00		
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		

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)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	759,574.00	1,463,606.00		1,463,606.00		
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	682,903.00	694,605.00		694,605.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	437,463.00	2,310,833.00		2,310,833.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	4,282,819.00	4,954,955.00	2,512,949.00	4,954,955.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	2,848.00	4,132.00	1,630.00	4,132.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	4,870.00	0.00	4,870.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	3,496.00	3,496.00	3,445.73	3,496.00	0.00	0.0%
Timber Yield Tax		8022	723.00	723.00	1,522.73	723.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	644,298.00	660,163.00	548,524.54	660,163.00	0.00	0.0%
Unsecured Roll Taxes		8042	20,259.00	20,259.00	23,051.00	20,259.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	1,041.88	0.00	0.00	0.0%
Supplemental Taxes		8044	42,689.00	42,689.00	8,678.10	42,689.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			4,997,132.00	5,691,287.00	3,100,842.98	5,691,287.00	0.00	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	(267,732.00)	(272,035.00)	0.00	(272,035.00)	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			4,729,400.00	5,419,252.00	3,100,842.98	5,419,252.00	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)
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	58,438.00	58,788.00	0.00	58,788.00	0.00	0.0%
Special Education Discretionary Grants		8182	56,719.00	56,735.00	0.00	56,735.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	547.00	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	13,072.00	73,742.00	8,161.50	73,742.00	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	23,156.00	26,480.00	0.00	26,480.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			151,932.00	215,745.00	8,161.50	215,745.00	0.00	0.0%
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	33,915.00	15,359.00	283,982.00	15,359.00	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	50.00	1,890.00	1,890.00	1,890.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,245.00	481.00	231.18	481.00	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%

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	53,000.00	72,679.00	67,679.08	72,679.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	874,760.00	874,760.00	0.00	874,760.00	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	95,000.00	97,323.00	0.00	97,323.00	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	58,000.00	63,617.00	57,749.99	63,617.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,428,362.00	2,619,628.00	858,563.05	2,619,628.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,544,332.00	3,745,737.00	1,270,095.30	3,745,737.00	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	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	75,000.00	75,000.00	93,488.22	75,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	13,125.81	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	113,790.00	648,038.00	385,456.05	648,038.00	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
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)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	347,913.00	684,079.00	265,630.93	684,079.00	0.00	0.0%
Tuition		8710	808,622.00	942,425.00	920,555.61	942,425.00	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			1,345,325.00	2,349,542.00	1,678,256.62	2,349,542.00	0.00	0.0%
TOTAL, REVENUES			8,770,989.00	11,730,276.00	6,057,356.40	11,730,276.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	191,016.00	189,197.00	96,172.76	189,197.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	711,786.00	604,412.00	356,421.63	604,412.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	477,249.00	468,955.00	267,563.98	468,955.00	0.00	0.0%
Other Certificated Salaries		1900	129,948.00	242,833.00	127,582.65	242,833.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,509,999.00	1,505,397.00	847,741.02	1,505,397.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	169,071.00	126,191.00	72,618.83	126,191.00	0.00	0.0%
Classified Support Salaries		2200	935,337.00	1,180,741.00	570,689.61	1,180,741.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	405,775.00	487,395.00	253,856.92	487,395.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,157,452.00	1,115,339.00	659,179.72	1,115,339.00	0.00	0.0%
Other Classified Salaries		2900	6,000.00	5,369.00	2,254.00	5,369.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,673,635.00	2,915,035.00	1,558,599.08	2,915,035.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	348,671.00	331,603.00	135,307.60	331,603.00	0.00	0.0%
PERS		3201-3202	758,702.00	862,401.00	449,108.79	862,401.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	232,527.00	236,345.00	126,966.44	236,345.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	502,469.00	485,220.00	275,922.02	485,220.00	0.00	0.0%
Unemployment Insurance		3501-3502	2,024.00	2,130.00	1,217.42	2,130.00	0.00	0.0%
Workers' Compensation		3601-3602	62,872.00	65,569.00	37,466.48	65,569.00	0.00	0.0%
OPEB, Allocated		3701-3702	33,000.00	26,478.00	4,314.71	26,478.00	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	52,110.00	39,132.00	22,791.56	39,132.00	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, EMPLOYEE BENEFITS			1,992,375.00	2,048,878.00	1,053,095.02	2,048,878.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	5,853.00	8,000.00	5,819.00	8,000.00	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	326,554.00	641,436.00	145,130.24	641,436.00	0.00	0.0%
Noncapitalized Equipment		4400	88,000.00	88,000.00	43,884.56	88,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			420,407.00	737,436.00	194,833.80	737,436.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	110,643.00	90,824.06	110,643.00	0.00	0.0%
Travel and Conferences		5200	221,638.00	345,461.00	93,888.54	345,461.00	0.00	0.0%
Dues and Memberships		5300	101,020.00	114,270.00	66,591.77	114,270.00	0.00	0.0%
Insurance		5400-5450	28,724.00	32,524.00	17,866.79	32,524.00	0.00	0.0%
Operations and Housekeeping Services		5500	30,100.00	30,100.00	9,314.80	30,100.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	21,575.00	45,908.00	9,346.32	45,908.00	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	(4,045.00)	(3,312.00)	(1,551.18)	(3,312.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,149,076.00	1,551,849.00	585,644.76	1,551,849.00	0.00	0.0%
Communications		5900	38,164.00	64,764.00	31,714.98	64,764.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,586,252.00	2,292,207.00	903,640.84	2,292,207.00	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	129,381.00	159,586.00	30,205.59	159,586.00	0.00	0.0%
Equipment Replacement		6500	80,105.00	114,700.00	114,697.40	114,700.00	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			209,486.00	274,286.00	144,902.99	274,286.00	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	225,000.00	225,000.00	0.00	225,000.00	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
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)
To Districts or Charter Schools		7211	18,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
To County Offices		7212	35,000.00	67,679.00	67,679.08	67,679.00	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	898,760.00	942,140.00	0.00	942,140.00	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)			1,176,760.00	1,239,819.00	67,679.08	1,239,819.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	269.98	0.00		
Transfers of Indirect Costs - Interfund		7350	(16,607.00)	(29,537.00)	(13,933.75)	(29,537.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(16,607.00)	(29,537.00)	(13,663.77)	(29,537.00)	0.00	0.0%
TOTAL, EXPENDITURES			9,552,307.00	10,983,521.00	4,756,828.06	10,983,521.00	0.00	0.0%
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	49,744.00	49,744.00	0.00	49,744.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			49,744.00	49,744.00	0.00	49,744.00	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	350,000.00	350,000.00	0.00	350,000.00	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	150,000.00	150,000.00	150,000.00	150,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			500,000.00	500,000.00	150,000.00	500,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								

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)
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)			(450,256.00)	(450,256.00)	(150,000.00)	(450,256.00)	0.00	0.0%

Resource	Description	2024-25 Projected Totals
5810	Other Restricted Federal	15,927.00
6300	Lottery: Instructional Materials	1,585.00
6333	CA Community Schools Partnership Act - Coordination Grant	61,421.00
6500	Special Education	139,791.00
6546	Mental Health-Related Services	48,620.00
6620	Reversing Opioid Overdoses	2,886.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	1,716.00
7311	Classified School Employee Professional Development Block Grant	127,467.00
7810	Other Restricted State	54,142.00
9010	Other Restricted Local	1,010,051.00
Total, Restricted Balance		1,463,606.00

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)	14.20	14.79	4.2%	Not Met		
1st Subsequent Year (2025-26)	14.24	16.13	13.3%	Not Met		
2nd Subsequent Year (2026-27)	14.24	18.80	32.0%	Not Met		
District Funded County Program ADA (Form AI, Line B2g)						
Current Year (2024-25)	5.00	3.09	-38.2%	Not Met		
1st Subsequent Year (2025-26)	5.00	4.20	-16.0%	Not Met		
2nd Subsequent Year (2026-27)	5.00	4.50	-10.0%	Not Met		
County Operations Grant ADA (Form AI, Line B5)						
Current Year (2024-25)	1,386.45	1,358.56	-2.0%	Not Met		
1st Subsequent Year (2025-26)	1,350.00	1,325.50	-1.8%	Met		
2nd Subsequent Year (2026-27)	1,343.50	1,311.18	-2.4%	Not Met		
Charter School ADA and Charter School Funded County Program ADA (Form AI, Lines C1 and C3f)						
Current Year (2024-25)	81.20	81.20	0.0%	Met		
1st Subsequent Year (2025-26)	81.10	82.53	1.8%	Met		
2nd Subsequent Year (2026-27)	81.10	84.50	4.2%	Not 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)

Average daily attendance is updated to current information. While none of the adjustments even a minor adjustment in our smaller programs creates a "not met" status. We are noting an increase in our Charter school attendance, based in information from CHYBA with their newer facilities. RISE's attendance is less than we had previously anticipated as attendance is currently averaging 78%. Countywide ADA is adjusted based on District's projections as they fluctuate.

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)	5,265,896.00	5,686,417.00	8.0%	Not Met
1st Subsequent Year (2025-26)	5,064,719.00	5,468,594.00	8.0%	Not Met
2nd Subsequent Year (2026-27)	5,173,574.00	5,474,882.00	5.8%	Not Met

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

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

1a. STANDARD NOT MET - Projected LCFF revenue has changed since 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)

LCFF COLA used in our projections are 1st subsequent 1.8%, second subsequent year 1.6% at the Governor's January budget the projections were 1st subsequent 2.43% and second subsequent year at 3.52%. This is a reduction of \$30,736 in first subsequent year and \$125,367 for the second subsequent year. With the current state of our state, we are choosing to use a more conservative COLA for our projections, this will be updated as we see how current issues like the LA fires effect state school funding.

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)	6,282,206.00	6,469,310.00	3.0%	Met
1st Subsequent Year (2025-26)	6,382,570.00	7,180,768.00	12.5%	Not Met
2nd Subsequent Year (2026-27)	6,473,712.00	7,259,565.00	12.1%	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)

Staffing changes made this fiscal year are increase in Wellness Liaison staff, school psychologist, and a Program Coordinator. These were all added during this fiscal year and our next two subsequent years.

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)	212,190.00	215,745.00	1.7%	No
1st Subsequent Year (2025-26)	169,500.00	169,500.00	0.0%	No
2nd Subsequent Year (2026-27)	172,551.00	172,551.00	0.0%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2024-25)	3,015,924.00	3,745,737.00	24.2%	Yes
1st Subsequent Year (2025-26)	2,176,268.00	1,932,260.00	-11.2%	Yes
2nd Subsequent Year (2026-27)	2,166,822.00	1,932,260.00	-10.8%	Yes

Explanation:
(required if Yes)

Several of our grants have been funded upfront, in the 2024/2025 fiscal year. We had budgeted to receive these funds over the next two years, this adjustment makes it appear that we have more revenue in the current fiscal year and less in the out years, but it is more of a cash flow issue, which we really like!!

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2024-25)	2,218,187.00	2,349,542.00	5.9%	Yes
1st Subsequent Year (2025-26)	2,523,786.00	2,387,786.00	-5.4%	Yes
2nd Subsequent Year (2026-27)	2,538,280.00	2,425,100.00	-4.5%	No

Explanation:
(required if Yes)

Again, grant funds have been paid to us in the current fiscal year, increasing current fiscal year funds and reducing 1st subsequent year funds.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2024-25)	642,747.00	737,436.00	14.7%	Yes
1st Subsequent Year (2025-26)	640,250.00	636,750.00	-.5%	No
2nd Subsequent Year (2026-27)	648,850.00	664,925.00	2.5%	No

Explanation:
(required if Yes)

Supplies are increase in our current fiscal year for new staff hired to cover technology and other needs of staff. In addition, supplies are budgeted from grant funds to support district staff trainings.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2024-25)	2,052,628.00	2,292,207.00	11.7%	Yes
1st Subsequent Year (2025-26)	1,942,500.00	2,140,650.00	10.2%	Yes
2nd Subsequent Year (2026-27)	1,985,690.00	2,144,500.00	8.0%	Yes

Explanation:
(required if Yes)

Increases in current year are as follows: robotics subcontracts paid for with Math & Science grant, travel and conference funded with ASES, ADR and early education funds. Costs include the sponsorship of trainings for staff at every district within Trinity County. Each subsequent fiscal year's adjustments are in line with grant funding.

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)	5,446,301.00	6,311,024.00	15.9%	Not Met
1st Subsequent Year (2025-26)	4,869,554.00	4,489,546.00	-7.8%	Not Met
2nd Subsequent Year (2026-27)	4,877,653.00	4,529,911.00	-7.1%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2024-25)	2,695,375.00	3,029,643.00	12.4%	Not Met
1st Subsequent Year (2025-26)	2,582,750.00	2,777,400.00	7.5%	Not Met
2nd Subsequent Year (2026-27)	2,634,540.00	2,809,425.00	6.6%	Not Met

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

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

- 1a.

STANDARD NOT MET - Projected total operating revenues have changed since 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)

Several of our grants have been funded upfront, in the 2024/2025 fiscal year. We had budgeted to receive these funds over the next two years, this adjustment makes it appear that we have more revenue in the current fiscal year and less in the out years, but it is more of a cash flow issue, which we really like!!

Explanation:

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

Again, grant funds have been paid to us in the current fiscal year, increasing current fiscal year funds and reducing 1st subsequent year funds.
- 1b.

STANDARD NOT MET - Projected total operating expenditures 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 expenditures within the standard must be entered in Section 4A above and will also display in the explanation box below.

Explanation:

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

Supplies are increase in our current fiscal year for new staff hired to cover technology and other needs of staff. In addition, supplies are budgeted from grant funds to support district staff trainings.

Explanation:

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

Increases in current year are as follows: robotics subcontracts paid for with Math & Science grant, travel and conference funded with ASES, ADR and early education funds. Costs include the sponsorship of trainings for staff at every district within Trinity County. Each subsequent fiscal year's adjustments are in line with grant funding.

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)	Status
Required Minimum Contribution			
1. OMMA/RMA Contribution	174,462.60	0.00	Not 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:

x

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)	24.5%	17.6%	9.8%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	8.2%	5.9%	3.3%

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):

	Current Year Projected Year Totals (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	1,921,954.00		

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	Total Unrestricted Expenditures		
	Unrestricted Fund Balance	and Other Financing Uses		
	(Form 011, Section E) (Form MYPI, Line C)	(Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2024-25)	481,388.00	6,842,466.00	N/A	Met
1st Subsequent Year (2025-26)	(982,547.00)	7,229,141.00	13.6%	Not Met
2nd Subsequent Year (2026-27)	(1,040,062.00)	7,283,044.00	14.3%	Not Met

6D. Comparison of County Office 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)

Our next two fiscal years are denoted as deficit spending due to funding being provided to us in the current fiscal year. This truly is not deficit spending as much as spending down funds that fall to the ending balance in the prior fiscal year due to funds being received in advance.

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.

	Ending Fund Balance	
	County School Service Fund	
	Projected Year Totals	
	(Form 011, Line F2)(Form MYPI, Line D2)	
Fiscal Year		Status
Current Year (2024-25)	4,469,044.00	Met
1st Subsequent Year (2025-26)	3,101,603.00	Met
2nd Subsequent Year (2026-27)	1,707,006.00	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.

	Ending Cash Balance	
	County School Service Fund	
	(Form CASH, Line F, June Column)	
Fiscal Year		Status
Current Year (2024-25)	416,349.85	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:	11,483,521.00	11,380,968.00	11,451,890.00
County Office's Reserve Standard Percentage Level:	4%	4%	4%

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	1st Subsequent Year	2nd Subsequent Year
		Projected Year Totals	Year	
		(2024-25)	(2025-26)	(2026-27)
1.	Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	11,483,521.00	11,380,968.00	11,451,890.00
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)	11,483,521.00	11,380,968.00	11,451,890.00
4.	Reserve Standard Percentage Level	4%	4%	4%
5.	Reserve Standard - by Percent (Line A3 times Line A4)	459,340.84	455,238.72	458,075.60
6.	Reserve Standard - by Amount (From percentage level chart above)	383,000.00	383,000.00	383,000.00
7.	County Office's Reserve Standard (Greater of Line A5 or Line A6)	459,340.84	455,238.72	458,075.60

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	1st Subsequent Year	2nd Subsequent Year
		Projected Year Totals	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)	0.00		
3.	County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	2,310,833.00	1,500,778.00	617,616.00
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)	500,000.00	500,000.00	500,000.00
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)	2,810,833.00	2,000,778.00	1,117,616.00
9.	County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	24.48%	17.58%	9.76%
County Office's Reserve Standard				
(Section 8A, Line 7):		459,340.84	455,238.72	458,075.60
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:

The reauthorization of Forest Reserves is very important to our County. These funds are used to support our RISE students, the lack of these funds will affect our ability to teach our students.

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)	(1,086,505.00)	(1,027,864.00)	-5.4%	(58,641.00)	Not Met
1st Subsequent Year (2025-26)	(938,500.00)	(948,500.00)	1.1%	10,000.00	Met
2nd Subsequent Year (2026-27)	(946,121.00)	(986,000.00)	4.2%	39,879.00	Met
1b. Transfers In, County School Service Fund *					
Current Year (2024-25)	49,744.00	49,744.00	0.0%	0.00	Met
1st Subsequent Year (2025-26)	52,500.00	52,500.00	0.0%	0.00	Met
2nd Subsequent Year (2026-27)	52,500.00	52,500.00	0.0%	0.00	Met
1c. Transfers Out, County School Service Fund *					
Current Year (2024-25)	500,000.00	500,000.00	0.0%	0.00	Met
1st Subsequent Year (2025-26)	300,000.00	350,000.00	16.7%	50,000.00	Not Met
2nd Subsequent Year (2026-27)	300,000.00	350,000.00	16.7%	50,000.00	Not 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.	NOT MET - The projected contributions from the unrestricted county school service fund to restricted county school service fund programs have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the county office's plan, with timeframes, for reducing or eliminating the contribution.
	Explanation: (required if NOT met) Contributions for current fiscal year are adjusted as cost overrun for our Special Education program is being aligned.
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 county school service 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 county office's plan, with timeframes, for reducing or eliminating the transfers.
	Explanation: (required if NOT met) We are increasing our contribution to our reserves account in the second and third subsequent year as we continue to analyze our facilities.
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)

S6. Long-term Commitments

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

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

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

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

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

1.

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

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

No
2.

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2024
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	N/A	Funding based on payroll accounts		37,923
Other Long-term Commitments (do not include OPEB):				
TOTAL:				37,923

Type of Commitment (continued):	Prior Year	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2023-24)	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since 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?

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)

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

138,471.00	138,471.00
140,800.00	140,800.00
(2,329.00)	(2,329.00)
Actuarial	Actuarial
Nov 04, 2024	Nov 04, 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)

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)

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)

d. Number of retirees receiving OPEB benefits

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

First Interim
(Form 01CSI, Item S7A)

Second Interim

49,744.00	49,744.00
52,500.00	52,500.00
52,500.00	52,500.00

3,478.00	26,478.00
45,000.00	45,000.00
45,000.00	45,000.00

34,526.00	34,526.00
5,682.00	5,682.00
2,795.00	2,795.00

5.00	5.00
2.00	2.00
2.00	2.00

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:

California Dept of Education
SACS Financial Reporting Software - SACS V11
File: CSI_County, Version 7

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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?

Yes

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	12.0	12.0	12.0	12.0

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.

n/a

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
(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

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)

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

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

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)

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)

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.

Yes

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	31.0	44.0	44.0	44.0

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.

n/a

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)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

6. Amount included for any tentative salary schedule increases

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(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	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.

Yes

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	5.0	7.0	8.0	8.0

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 question 2.

n/a

If No, complete questions 3 and 4.

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

No

If Yes, complete questions 3 and 4.

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

	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

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

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

Management/Supervisor/Confidential
Step and Column Adjustments

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

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

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

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

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

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?

Yes

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?

No

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

Comments:
(optional)

January 20, 2025

To: Board of Education and Management

Trinity County Office of Education
201 Memorial Drive
Weaverville, CA 96093

We are pleased to confirm our understanding of the services we are to provide for Trinity County Office of Education (the COE) for the year ended June 30, 2025.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements of the COE as of and for the year ended June 30, 2025. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the COE's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB) who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the COE's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis (MD&A)
2. Budget Comparison Schedule – General Fund
3. Budget Comparison Schedule – Major Special Revenue Funds
4. Schedule of the COE's Proportionate Share of the Net Pension Liability – CalSTRS
5. Schedule of the COE's Contributions – CalSTRS
6. Schedule of the COE's Proportionate Share of the Net Pension Liability – CalPERS
7. Schedule of the COE's Contributions – CalPERS
8. Schedule of the COE's Total OPEB Liability and Related Ratios

We have also been engaged to report on the supplementary information other than RSI that accompanies the COE's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements. The following supplementary information is required by the *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*:

1. Combining Financial Statements
2. Schedule of Average Daily Attendance (ADA)
3. Schedule of Instructional Time
4. Schedule of Financial Trends & Analysis
5. Reconciliation of Annual Financial and Budget Report with Audited Financial Statements
6. Schedule of Charter Schools
7. Schedule of Expenditures of Federal Awards

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

1. LEA Organization Structure

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement which exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*.

- An opinion (or disclaimer of opinion) on compliance with state statutes, regulations, and the terms and conditions of state awards that could have a direct and material effect on each identified program in accordance with the *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting prescribed in Title 5, California Code of Regulations, Section 19810*.

Auditor's Responsibilities for the Audit of the Financial Statements, Single Audit, and State Compliance Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; the provisions of the Uniform Guidance; and the requirements identified in the *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting prescribed in Title 5, California Code of Regulations, Section 19810*, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. AS part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the COE or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the COE's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representation from your attorneys as part of the engagement.

We have identified the following significant risks of material misstatement as part of our audit planning:

1. Improper Revenue Recognition
2. Management Override of Controls

As we continue the audit planning process we may identify additional significant risks. If such risks are identified we will provide an addendum to this engagement letter to communicate these risks. If no additional significant risks are identified, no addendum will be provided.

Audit Procedures – Internal Control

We will obtain an understanding of the school COE and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the COE's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the COE's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the COE's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

The *2024-25 Guide for Annual Audits of California Local Education Agencies and State Compliance Reporting* (the Audit Guide) requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with state statutes, regulations, and the terms and conditions of state awards identified in the Audit Guide which are applicable to the COE based on materiality levels identified in the Audit Guide. For the programs applicable to the COE, we will perform the procedures identified in the Audit Guide and report noncompliance in accordance with direction provided in the Audit Guide. The purpose of these procedures will be to express an opinion on the COE's compliance with requirements applicable to these programs in our report on state compliance.

Other Services

We will also assist in preparing the financial statements, including assistance with GASB conversion entries, preparing the schedule of expenditures of federal awards, and the related notes of the COE in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to those previously identified and previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Responsibilities of Management for the Financial Statements, Single Audit, and State Compliance Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for:

1. Designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal and state awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met;
2. Following laws and regulations;
3. Ensuring that there is reasonable assurance that government programs are administered in compliance and with compliance requirements; and,
4. Ensuring that management and financial information is reliable and properly reported.

Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal and state statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside general and subsidiary ledgers). You are also responsible for providing us with:

1. Access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters;
2. Access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under Uniform Guidance and in accordance with the Audit Guide;
3. Additional information that we may request for the purpose of the audit; and
4. Unrestricted access to persons within the COE from whom we determine it necessary to obtain audit evidence.

At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the school COE involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect of the financial statements. Your responsibilities include informing us of your knowledge and of any allegations of fraud or suspected fraud affecting the COE received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the COE complies with applicable laws, regulations, contracts, agreements, and grants.

You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reporting audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for review upon our scheduled interim field work dates.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19 related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that:

1. You are responsible for the presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance;
2. You believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance;
3. The methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and
4. You have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with GAAP. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that:

1. You are responsible for the presentation of the supplementary information in accordance with GAAP;
2. You believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP;
3. The methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and
4. You have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, and/or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the school COE, the California State Controller's Office, the California Department of Education, and the County Office of Education; however, management is responsible for the distribution of the reports and financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Wilkinson Hadley King & Co. LLP and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the California Board of Accountancy or its designee, the County Office of Education, the California State Controller's Office or its designee, the California Department of Education or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Wilkinson Hadley King & Co. LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained to other, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the California State Controller's Office or the California Department of Education. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Aubrey Mann, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit upon the signing of this engagement letter and will schedule dates for field work accordingly.

Our fee for these services are expected to be \$18,225. Travel costs are an estimate and will be billed at actual costs expended not to exceed \$11,000. Our invoices for these fees will be rendered as work progresses and are payable upon presentation. Upon completion of the audit report and submission to the California State Controller's Office progress billings will be brought to 90% of the contracted amount. The final 10% of the contracted amount will be billed, and is due, upon receipt of the California State Controller's Office certification letter. In accordance with firm policies, work may be suspended if your account becomes 30 days past due and may not be resumed until your account is paid in full. Additionally, an audit report will not be issued for the year ended June 30, 2025 if 100% of prior audit fees have not been paid in full inclusive of the final 10% billed upon receipt of the California State Controller's Office certification letter for the prior period. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended at our standard hourly rates and to reimburse us for all out-of-pocket costs through the date of termination.

The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly. The following are examples of unexpected circumstances that could result in additional fees:

- Significant changes in internal control systems
- Deterioration in the quality of your accounting records during the current year engagement in comparison to the prior year engagement
- Significant changes in your volume of business
- Mergers, acquisitions, or other business combinations
- Changes in audit scope or requirements resulting from changes in your activities
- Erroneous or incomplete accounting records
- Significant delays in responding to our requests for information or supporting documents
- Schedule disruption caused by litigation, financial challenges, lone covenants, etc.
- Identifying a significant number of proposed audit adjustments
- Schedules prepared by your personnel that do not reconcile to the general ledger
- Numerous revisions to information and schedules provided by your personnel
- Lack of availability of your personnel during audit fieldwork

Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the governing board of the COE. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the COE's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the COE's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to the COE and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,



Wilkinson Hadley King & Co. LLP

Response:

This letter correctly sets forth the understanding of Trinity County Office of Education.

Management Signature: C Blanchard
C Blanchard (Feb 25, 2025 11:48 PST)

Title: Chief Business Official

Date: 02/25/2025

Approved by Governance at a Public Meeting on: 03/19/2025

Trinity County Office of Education Engagement Letter 2024 -25 - Single Audit (1)

Final Audit Report

2025-02-25

Created:	2025-02-25
By:	Donna Arps (DARPS@WHKCPA.COM)
Status:	Signed
Transaction ID:	CBJCHBCAABAAFblo6ysRM8I21iR6QH-2BuGxur_R3OXm

"Trinity County Office of Education Engagement Letter 2024 -25 - Single Audit (1)" History

-  Document created by Donna Arps (DARPS@WHKCPA.COM)
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-  Document emailed to cblanchard@tcoek12.biz for signature
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-  Email viewed by cblanchard@tcoek12.biz
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-  Signer cblanchard@tcoek12.biz entered name at signing as C Blanchard
2025-02-25 - 7:48:41 PM GMT
-  Document e-signed by C Blanchard (cblanchard@tcoek12.biz)
Signature Date: 2025-02-25 - 7:48:43 PM GMT - Time Source: server
-  Agreement completed.
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Trinity County Office Of Education
2024/2025
General Fund February 28, 2025

Beginning Balance \$ 4,158,682

	Current Budget	Year to Date Activity	Remaining Budget	% of Budget Recvd/Expend
<u>Revenue Accounts</u>				
Local Control Funding Formula	\$ 5,001,435	\$ 3,521,825	\$ 1,479,610	70.42%
Federal Revenues	\$ 215,745	\$ 37,270	\$ 178,475	17.28%
Other State	\$ 3,745,737	\$ 2,623,545	\$ 1,122,192	70.04%
Other Local	\$ 2,349,542	\$ 1,724,926	\$ 624,616	73.42%
Total Revenues	\$ 11,312,459	\$ 7,907,566	\$ 3,404,893	69.90%

<u>Expense Accounts</u>				
Certificated Personnel Salaries	\$ 1,505,397	\$ 994,281	\$ 511,116	66.05%
Classified Personnel Salaries	\$ 2,915,035	\$ 1,765,725	\$ 1,149,310	60.57%
Employee Benefits	\$ 2,048,878	\$ 1,224,762	\$ 824,116	59.78%
Books & Supplies	\$ 737,436	\$ 208,095	\$ 529,341	28.22%
Services & Other Operating Srv	\$ 2,290,654	\$ 1,094,013	\$ 1,196,641	47.76%
Capitlay Outlay	\$ 274,286	\$ 144,903	\$ 129,383	52.83%
CHYBA Funds Transfer	\$ 225,000	\$ -	\$ 225,000	0.00%
Pass Thru to Districts	\$ 1,014,819	\$ 67,679	\$ 947,140	6.67%
Indirect Costs	\$ (30,871)	\$ (18,039)	\$ (12,832)	58.43%
Total Expenses	\$ 10,980,634	\$ 5,481,419	\$ 5,499,215	49.92%

Transfers In, Retiree Ins	\$ 49,744	\$ -	\$ 49,744
Transfers Out	\$ 500,000	\$ 150,000	\$ 350,000

Budget for Rev/Exp \$ (118,431)

Net Ending Balance \$ 4,040,251



March 11, 2025

To: Fabio Robles, Trinity County Superintendent of Schools
Cindy Blanchard, Chief Business Official

From: Jeff Morris, Facilities Fiscal Analyst

Re: Current Status re School Facilities Projects

COUNTYWIDE

2024 Statewide School Facilities Bond: **Update:** TCOE staff had a chance to connect with staff from the Office of Public School Construction (OPSC) recently and there are provisions in Prop 2 specifically for small school districts (essential facilities). These can include 1 of the following: Multi purpose room, gym, kitchen or library facilities, per school site. There is also additional TK funding earmarked for these same districts that is a separate line item from the “essential facilities.” We’ll continue to monitor and explore options.

Behavioral Health Facilities Funding: **Update:** TCOE staff met with staff from Trinity County Behavioral Health Services and ironed out the rest of the details. There are a few documents to be delivered / integrated into the agreement but we are on a final path to signatures and ratification.

CAL OES Hazard Mitigation Plan Development: No new news. Project is on track.

Universal Pre-Kindergarten (UPK) Facilities: No new updates other than district detail

General Plan Update: No new news.

Extreme Heat Grant Opportunity: No new news. Awaiting 2025 solicitation.

Digital 299: **Update:** Due to a number of factors, districts and TCOE will be waiting until next Erate season to issue RFPs to take advantage of Digital 299.

KEY CAMPUS STATUS (*RECENT AND UPCOMING MAJOR PROJECT SITES*)

BURNT RANCH

- Discussions and planning continue for future TK facilities with Persinger Architects.
- BRESO is also tracking the Prop 2 opportunity closely and starting to prepare concepts and be sure they are in compliance with funding requirements.

CHYBA (California Heritage Youth Build Academy):

TCOE is awaiting a more current update from NM&R (architects).

TCOE has a copy of the project schedule for the 2025 calendar year and has initial drawings and renderings of the proposed project. The pending cost estimate will provide significant clarity as to the viability of the current budget estimates and future needed actions.

COFFEE CREEK: **Update:** TCOE staff met with Semington and expects to receive design options before the end of the month.

DOUGLAS CITY

- *TK Classroom Projects:* **Update:** Designs are complete. Bid package was released. Walkthrough with contractors completed. Bids are due on 03.19.2025. Designs are submitted to DSA (Division of State Architect) and site info and approval letter application has been submitted to CDE (California Department of Education).
- *Behavioral Health Project:* See overview at beginning of report

JUNCTION CITY

- *Water System Replacement* – PACE Engineering submitted application for full implementation funding (\$ 1 million +). It will take some time for that to wend its way through the state review process.
- *UPK Facility* – District has submitted the full funding package to OPSC to draw down the full project funding.
- *Future Modernization* – No new news.
- *Behavioral Health Project:* See overview at beginning of report

LEWISTON

- *Universal Pre-Kindergarten* – **Update:** Project complete and closed out.
- *ESSER III / HVAC / Electrical* – **Update:** This phase of the project is complete! Package for the full (campus wide) updates was submitted to OPSC last fall and the district should be in good shape to draw down Prop 2 funding when the timing is right.
- *Additional Projects, Modernization Funds, etc.* – TCOE staff has developed a spreadsheet and held two calls with the designated board member regarding future project planning.

MOUNTAIN VALLEY

- No new news

SOUTHERN TRINITY

- *HVAC replacement: No new news.*
- *Facilities Master Planning:* Work with Semingson on campus utilization is going well. TCOE completed the development of a local survey (digital and hard copy form) and will be helping the district track responses. The larger team also had a call with Jennifer Schwinn from CDE to confirm what is possible in terms of customizing the utilization of campus.

TRINITY ALPS

No new updates

TRINITY CENTER

- **TK and Kitchen Remodels:** Project is moving towards completion.

TRINITY COUNTY OFFICE OF EDUCATION

- *Overall TCOE Campus:* TCOE staff is taking an initial look at our current campus, future projections for both staffing levels and programs, and how all of that informs future TCOE facilities needs and configuration.

TCOE is also beginning discussions with Acacia Financial (who assisted STJUSD with bond refinancing and TAUSD with appeal to State Allocation Board) and the Office of Public School Construction regarding funding opportunities for potential construction / reconfiguration of the TCOE campus.



**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

Fabio Robles, Superintendent
Trinity County Office of Education
P.O. Box 1256
Weaverville, CA 96093-1256

Dear Superintendent Robles:

Subject: 2024–25 First Interim Report

Pursuant to California *Education Code* Section 1240(l), the California Department of Education (CDE) has reviewed your county office of education's First Interim Report and the accompanying positive certification of financial solvency to determine whether it complies with the Criteria and Standards for fiscal stability adopted by the State Board of Education, allows your office to meet its financial obligations during the fiscal year, and is consistent with a financial plan that will enable your office to satisfy its multiyear financial commitments. The CDE concurs with your assessment that, based on current projections, your county office will be able to meet its financial obligations for the current and subsequent two fiscal years and that a positive certification is appropriate.

The CDE appreciates the submission of your First Interim Report and awaits your Second Interim Report, 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:rs
2025-0203-53

cc: Cindy Blanchard, Chief Business Official, Business Services