

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 21, 2024

WHERE HELD: Trinity County Office of Education
201 Memorial Drive – Granite Room

MEMBERS PARTICIPATING: Randy Spencer, Area I
Michelle Myers, Area II
Sally Aldinger, Area III
Arina Erwin, Area IV
Steve Canale, Area V

COUNTY OFFICE: Fabio Robles, Superintendent of Schools
Melanie Holmes, Executive Director of HR & Business Services
Cindy Blanchard, Chief Business Official
Kaila Arnold, Executive Secretary
Dawn MacLaren, Administrative Secretary
Jeff Morris, Facilities Analyst/Safety & Communications Specialist

COUNTY OFFICE ABSENT: Anthony Rebelo, Assistant Superintendent of Special Education/SELPA Director
Tim Nordstrom, Assistant Superintendent of Educational Services

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
Fabio introduced the new Executive Secretary, Kaila Arnold. Kaila shared with the board her background.
- 1.3 Pledge of Allegiance
- 1.4 Additions or Changes to Agenda
There were no additions or changes to the agenda.

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 Canale, with a second by Michelle Meyers, to accept the Open Agenda. Motion passed. Aye-5 (Aldinger, Canale, Erwin, Myers, 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 17, 2024
- 4.2 Warrants – January 2024
- 4.3 Payroll – January 2024
- 4.4 BP 0460 Local Control and Accountability Plan – Second Reading
- 4.5 BP 1431 Waivers – Second Reading
- 4.6 BP 5131.2 Bullying –Second Reading

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 Arina Erwin, with a second by Randy Spencer, to accept the Consent Agenda. The motion passed unanimously. Aye-5 (Aldinger, Canale, Erwin, Myers, Spencer), No-0, Absent-0, Abstain-0.

5.0 Information Items

- 5.1 BB/E1/E2 9321 Closed Session – First Reading
Fabio reviewed item 5.1 with the updated wording changes.

6.0 Action Items

- 6.1 Approve Comprehensive Safety Plan (CSSP)– Trinity County Office of Education (TCOE) *Jeff Morris*

Jeff Morris reviewed the Comprehensive Safety Plan with the Board, which was also included in the board packet for review. There was discussion on the readability of the CSSP document. Jeff explained that the document came directly from the Document Tracking System (DTS) which caused a problem with the formatting when downloaded but would be resolved.

Fabio asked the Board if they would be interested in having Keith Sprague come to the next board meeting and do a brief presentation on “I Love You Guys,” a standard response protocol that will unite all of the school districts and first responders.

MOTION: A motion was made by Arina Erwin, with a second by Michelle Meyers. The motion passed. Aye-5 (Aldinger, Canale, Erwin, Myers Spencer), No-0, Absent-0, Abstain-0.

6.2 Approve Injury and Illness Prevention Program (IIPP)–Trinity County Office of Education (TCOE) *Jeff Morris*

Jeff Morris reviewed the Injury and Illness Prevention Program with the Board, which was also included in the board packet for review.

MOTION: A motion was made by Steve Canale, with a second by Randy Spencer. The motion passed. Aye-5 (Aldinger, Canale, Erwin, Myers Spencer), No-0, Absent-0, Abstain-0.

6.3 Approve Resolution 23-24-09 Joint Powers Authority Membership-School Project for Utility Rate Reduction *Tim Nordstrom*

MOTION: A motion was made by Arina Erwin, with a second by Michelle Meyers. The motion passed. Aye-5 (Aldinger, Canale, Erwin, Myers 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. She also shared a PowerPoint presentation on the Governor's budget.

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*

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**

9.1 Fabio Robles shared that he will be traveling to Washington D.C. to advocate for Secure Rural Schools, Individuals with Disabilities Education Act (I.D.E.A), and for improved Telecommunications and Technology in our county from March 4th- 9th.

9.2 Fabio shared with the board that Anna Carson, TCOE'S Early Childhood Coordinator, is working on a collaboration between the HeadStart program and the HRN state preschool.

9.3 Fabio asked the board if anyone would be interested in attending the CSBA County Board Governance Workshop that is to be held in Sacramento on March 8th – 9th. Board member Arina Erwin is registered to attend.

10.0 **Board Reports/Announcements/Comments**

10.1 Arina Erwin gave kudos to Tim Nordstrom and Anna Carson with LPC for their superb leadership in creating effective actionable items.

- 10.2 Michelle Meyers shared some local events within the schools and community.
- 10.2.1 Trinity Alps Unified School District (T.A.U.S.D) board meeting has been rescheduled to February 26th.
 - 10.2.2 Scholarships for the Trinity Scholarship Foundation are due by March 1st.
 - 10.2.3 Softball tryouts for Trinity Prep Academy are to be held March 5th – 7th.
 - 10.2.4 Senior college tours will be held on March 13th, and educational planning visits will be held March 26th - 27th.
 - 10.2.5 The Acorn Workshop will be held on Saturday, March 24th.
 - 10.2.6 The annual Plant and Seed Exchange will be held on April 20th. Michelle is looking for volunteers that will help to encourage higher attendance.
- 10.3 Sally Aldinger asked for clarification on when the Trinity County Spelling Bee will be held. Fabio shared that it will be held on March 4th at Hayfork Elementary School at 5:30 p.m.

11.0 Adjournment

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

MOTION: A motion was made by Randy Spencer, with a second by Michelle Meyers. The Motion passed. Aye-5 (Aldinger, Canale, Erwin, Myers Spencer), No-0, Absent-0, Abstain-0.

The meeting adjourned at 2.02 p.m.

Respectfully submitted,

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

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Register 000914 - 02/07/2024

Bank Account COUNTY - County

Payment Id	Comment								
Check # 5247225	01	Check Amt	110.17	Status	Cleared	Hill, Ann M (000141 - Emp)			
AHILL013024	A. Hill TUPE Supplies			01. 6680. 0. 8600. 2150. 4300. 825.				110.17	
Check # 5247226	01	Check Amt	207.00	Status	Cleared	Comiskey, Joseph V (000152 - Emp)			
JCOMISKEYSEACO011724	SEACO Per Diem			01. 6500. 0. 5050. 3120. 5200. 826.		. 650		207.00	
Check # 5247227	01	Check Amt	647.50	Status	Cleared	Nordstrom, Timothy M (000400 - Emp)			
NORDSTROMCISC FEB PERD	T. Nord CISC Per Diem			01. 0000. 0. 8600. 2100. 5200. 825.				296.00	
TNORDSTROM02062024	ESEA National Conference Per Diem			01. 0000. 0. 8600. 2100. 5200. 825.				351.50	
Check # 5247228	01	Check Amt	24.00	Status	Cleared	Rebelo, Stephanie S (000421 - Emp)			
SREBELOSWAG	S. Rebelo Hooby Lobby Swag			01. 0000. 0. 0000. 7200. 4300. 825.				24.00	
Check # 5247229	12	Check Amt	138.00	Status	Cleared	Carson, Anna L (000522 - Emp)			
ACARSON02012024	COEPACD Per Diem			12. 5055. 0. 0001. 2150. 5200. 825.				138.00	
Check # 5247230	01	Check Amt	157.97	Status	Cleared	Tucker, Joanne M (000547 - Emp)			
JTUCKERMATHFRAMEWORK	J. Tucker Math Framework Lodging			01. 9224. 0. 8600. 2100. 5200. 825.				157.97	
Check # 5247231	01	Check Amt	108.23	Status	Printed	Aglipay, Anna D (000555 - Emp)			
AGLIPAYJCMILEJAN24	A. Aglipay JC Jan Mileage			01. 0000. 0. 0000. 0000. 5200. 825. 0305. 677				28.50	
AGLIPAYLESMILEJAN24	A. Aglipay LES Jan 24 Mileage			01. 0000. 0. 0000. 0000. 5200. 825. 0306. 677				79.73	
Check # 5247232	01	Check Amt	54.00	Status	Cleared	ACCU-Print (001395/1)			
2575	23-24 Fingerprint Fees-Accu			01. 0000. 0. 8600. 7200. 5840. 825.				54.00	
Check # 5247233	01	Check Amt	2,400.00	Status	Cleared	Com-Pair Services (001086/1)			
119252	23/24 Com-Pair Monthly Expenses			01. 0000. 0. 8600. 7700. 5920. 825.				2,400.00	
Check # 5247234	01	Check Amt	475.95	Status	Cleared	CompuGroup Medical, Inc. (001382/1)			
8180359192	CGM RCM - MediEd Premium Package			01. 9056. 0. 5001. 2200. 5800. 826.				475.95	
Check # 5247235	01	Check Amt	61.59	Status	Cleared	Fastenal Company (000137/2)			
CARE183800	23-24 Maintenance Supplies			01. 0000. 0. 0000. 8100. 4300. 825.				33.93	
CARE183879	23-24 Maintenance Supplies			01. 0000. 0. 0000. 8100. 4300. 825.				27.66	
Check # 5247236	01	Check Amt	68,613.21	Status	Cleared	FSI-Fortnet Security, Inc (001452/1)			
INV-4093	FSI-Fortnet Security-Subscription Bundle			01. 0000. 0. 0000. 2420. 4400. 825.				16,483.26	
				01. 0000. 0. 0000. 7700. 5800. 825.				52,129.95	
Check # 5247237	01	Check Amt	650.06	Status	Cleared	Independent Business Forms (000173/1)			
42909	AP Check Stock			01. 0000. 0. 0000. 7200. 4300. 825.				650.06	
Check # 5247238	01	Check Amt	131.92	Status	Cleared	Journeyworks Publishing (001326/1)			
151395A	Candy Flavored Tobacco Pamphlets			01. 6680. 0. 8600. 2150. 4300. 825.				131.92	
Check # 5247239	01	Check Amt	1,800.00	Status	Cleared	Lewiston Elementary School (000212/1)			
INV24-00005	Washer/Dryer Mini Grant			01. 0000. 0. 8600. 7200. 5800. 825. 0306.				1,800.00	

Selection Sorted by Check Number, Inv #, Include Address=No, (Org = 309, Source = N, Pay To = N, Payment Method = N, Starting Check Date = 2/1/2024, Ending Check Date = 2/29/2024, Check Number(s) = 5, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

ERP for California

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Register 000914 - 02/07/2024

Bank Account COUNTY - County

Payment Id	Comment					
Check # 5247240	01	Check Amt	24.62	Status Cleared	O'Reilly Automotive, Inc. (001373/1)	
4919-460864		23-24 Fleet Repair Supplies		01. 0000. 0. 0000. 8100. 4300. 825. 4300.		14.77
4919-461076		23-24 Fleet Repair Supplies		01. 0000. 0. 0000. 8100. 4300. 825. 4300.		9.85
Check # 5247241	01	Check Amt	89.75	Status Cleared	ODP Business Solutions, LLC (001396/2)	
350378577001		Preschool Supplies		01. 3315. 0. 5730. 3150. 4300. 826. .		54.70-
350661087001		3-hole punch SELPA		01. 0000. 0. 0000. 7200. 4300. 825. .		9.64
350801970001		2023 Tax Forms		01. 0000. 0. 0000. 7200. 4300. 825. .		95.86
350872455001		Labels		01. 0000. 0. 0000. 7200. 4300. 825. .		24.80
351047256001		Tax Forms		01. 0000. 0. 0000. 7200. 4300. 825. .		14.15
Check # 5247242	01	Check Amt	142.42	Status Cleared	Pitney Bowes Inc Reserve Account (000278/2)	
1024732415		23/24 Postage and lease		01. 0000. 0. 0000. 7200. 5910. 825. .		142.42
Check # 5247243	01	Check Amt	47.80	Status Printed	Plotzke Ace Hardware (000280/1)	
395765		23/24 maintenance supplies		01. 0000. 0. 0000. 8100. 4300. 825. .		12.86
395904		23/24 maintenance supplies		01. 0000. 0. 0000. 8100. 4300. 825. .		34.94
Check # 5247244	01	Check Amt	4,530.00	Status Cleared	ProCare Therapy TTF Holdings Lockbox (001345/3)	
20870706		23/24 Behavior Specialist		01. 7816. 0. 5001. 3120. 5800. 826. .		4,530.00
Check # 5247245	01	Check Amt	381.00	Status Cleared	Shasta Family Dentistry (001425/1)	
EP07112023		Trinity Smiles EP 7/11/23		01. 0033. 0. 8600. 3140. 5800. 825. .		381.00
Check # 5247246	01	Check Amt	136.82	Status Cleared	NAPA Weaverville Auto Parts (000423/2)	
420379		23/24 NAPA Auto Parts		01. 0000. 0. 0000. 8100. 4300. 825. 4300.		65.34
420383		23/24 NAPA Auto Parts		01. 0000. 0. 0000. 8100. 4300. 825. 4300.		20.36
420443		23/24 NAPA Auto Parts		01. 0000. 0. 0000. 8100. 4300. 825. 4300.		61.30
420450		23/24 NAPA Auto Parts		01. 0000. 0. 0000. 8100. 4300. 825. 4300.		10.18-

Number of Items

22

80,932.01

Totals for Register 000914

2024 FUND-OBJ Expense Summary / Register 000914

01-4300	1,276.73
01-4400	16,483.26
01-5200	1,120.70
01-5800	59,316.90
01-5840	54.00
01-5910	142.42
01-5920	2,400.00
01-9110*	80,794.01-

Totals for Fund 01

80,794.01

80,794.01-

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Register 000914 - Fund/Obj Expense Summary

Bank Account COUNTY - County

2024 FUND-OBJ Expense Summary / Register 000914 (continued)

12-5200	138.00	
12-9110*		138.00-
Totals for Fund 12	138.00	138.00-
Totals for Register 000914	80,932.01	80,932.01-

* denotes System Generated entry

Net change to Cash 9110 **80,932.01- Credit**

Register 000914 - Fund/Obj Expense Summary

Bank Account COUNTY - County

2024 FUND-OBJ Expense Summary / Register 000914 (continued)

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Register 000915 - 02/14/2024

Bank Account COUNTY - County

Payment Id	Comment					
Check # 5247350	01	Check Amt	1,989.00	Status	Printed	Addison Gillam (Addison Gil - Payee)
AGILLAMCSTG	A. Gillam Classified Staff Teaching Grant	01. 7311. 0. 1110. 1000. 4300. 825. .	1,989.00			
Check # 5247351	12	Check Amt	324.50	Status	Printed	Alisha Main (Alisha Main - Payee)
AMAINCOLLEGEREIMB	A. Main College Reimbursement	12. 6054. 0. 0001. 1000. 5800. 825. .	324.50			
Check # 5247352	01	Check Amt	207.00	Status	Printed	Telles, Cassandra C (000079 - Emp)
CTELLESADRPDIEM	C. Telles ADR Travel Per Diem	01. 3395. 0. 5060. 2200. 5200. 826. .	207.00			
Check # 5247353	01	Check Amt	1,271.11	Status	Cleared	Rebelo, Anthony J (000307 - Emp)
AREBELO02082024	A. Rebelo SELPA San Diego	01. 6500. 0. 5050. 2200. 5200. 826. . 650	1,271.11			
Check # 5247354	01	Check Amt	152.16	Status	Cleared	Nordstrom, Timothy M (000400 - Emp)
TNORDSTROM02122024	T. Nordstrom Travel POV, ESSA and C. Clinic Chico Mileage	01. 0000. 0. 8600. 2100. 5200. 825. .	152.16			
Check # 5247355	01	Check Amt	395.00	Status	Printed	Moodie, Elizabeth J (000498 - Emp)
EMOODIE03132024	E. Moodie CSHA Conference Per Diem	01. 6500. 0. 5050. 3150. 5200. 826. . 650	395.00			
Check # 5247356	01	Check Amt	395.00	Status	Printed	Pauling, Haley D (000535 - Emp)
HPAULING03132024	H. Pauling CSHA Conference Per Diem	01. 6500. 0. 5050. 3150. 5200. 826. . 650	395.00			
Check # 5247357	01	Check Amt	611.51	Status	Printed	Tyner, Amber J (000538 - Emp)
JTYNER02072024	J. Tyner COSP Travel	01. 0000. 0. 8600. 3130. 5200. 825. 7813. .	391.61			
TYNER02072024	J. Tyner Restorative Practices Trainer Lodging	01. 6333. 0. 8600. 3130. 5200. 825. .	219.90			
Check # 5247358	01	Check Amt	236.00	Status	Printed	Bradford, Nicole H (000544 - Emp)
NBRADFORD02072024	N. Bradford NASW Membership for CEU Licensure	01. 7813. 0. 8600. 3130. 5800. 825. .	236.00			
Check # 5247359	01	Check Amt	396.25	Status	Cleared	Tucker, Joanne M (000547 - Emp)
JTUCKER03012024	J. Tucker Math Framework Training K-5 Per Diem	01. 9224. 0. 8600. 2100. 5200. 825. .	103.25			
JTUCKER03082024	J. Tucker Math Framework Training 6-12 Per Diem	01. 9224. 0. 8600. 2100. 5200. 825. .	103.25			
JTUCKERADRPDIEM	J. Tucker ADR Travel Per Diem	01. 3395. 0. 5060. 2200. 5200. 826. .	189.75			
Check # 5247360	01	Check Amt	489.29	Status	Cleared	Amazon Capital Services, Inc (001252/1)
17XM-3X3R-K7GM	Nursing Supplies	01. 0000. 0. 8600. 3140. 4300. 825. .	46.11			
1FQM-J4LG-16RJ	Office Supplies	01. 0000. 0. 0000. 7200. 4300. 825. .	32.64			
1TYF-RKDD-1Y9N	Bush Business Furniture Studio Storage Cabinet	01. 0000. 0. 0000. 7200. 4300. 825. .	410.54			
Check # 5247361	01	Check Amt	9,577.50	Status	Cleared	Breslin Occupational Service (001406/1)
189	23-24 OT Services	01. 6500. 0. 5730. 3140. 5800. 826. .	562.50			
		01. 6500. 0. 5760. 3140. 5800. 826. 0301. 651	640.00			
		01. 6500. 0. 5760. 3140. 5800. 826. 0304. 651	2,423.43			
		01. 6500. 0. 5760. 3140. 5800. 826. 0305. 651	663.21			
		01. 6500. 0. 5760. 3140. 5800. 826. 0306. 651	1,647.84			
		01. 6500. 0. 5760. 3140. 5800. 826. 0311. 651	2,869.02			
		01. 6500. 0. 5760. 3140. 5800. 826. 0312. 651	771.50			

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Register 000915 - 02/14/2024

Bank Account COUNTY - County

Payment Id	Comment					
Check # 5247362	01	Check Amt	452.31	Status Cleared	Carrel's Office Solutions (000825/2)	
AR61745		Kyocera Taskalfa 4004i Digital Imaging System		01. 0000. 0. 0000. 2420. 4300. 825. .		12.04
AR61746		23/24 KYOCERA/TASKalfa 5054ci		01. 0000. 0. 0000. 7200. 5600. 825. 2753. .		429.22
AR61747		23-24 Carrel's Kyicera TaskAlfa 5004i		01. 0000. 0. 0000. 2420. 4400. 825. .		11.05
Check # 5247363	01	Check Amt	10,608.73	Status Printed	CDW-G (000075/2)	
PJ77933		CDW-G New Tech Equipment		01. 0000. 0. 0000. 2420. 4400. 825. .		10,594.98
PK41760		CDW-G New Tech Equipment		01. 0000. 0. 0000. 2420. 4400. 825. .		13.75
Check # 5247364	01	Check Amt	1,113.45	Status Cleared	Employment Development Dept (000131/5)	
L1943161168		SEF Local Experience Charge		01. 0000. 0. 1110. 1000. 3501. 825. .		1,113.45
Check # 5247365	01	Check Amt	473.30	Status Cleared	Frontier Fuel (000146/2)	
3186JAN24		Speech Fuel Purchases		01. 0000. 0. 0000. 8100. 4300. 825. 4300. .		473.30
Check # 5247366	01	Check Amt	2,077.43	Status Cleared	Golden State Office Furniture Inc. (001417/2)	
2054		Golden State Office Furniture-Desk Dawn		01. 0000. 0. 0000. 7200. 4300. 825. .		2,077.43
Check # 5247367	01	Check Amt	1,520.00	Status Printed	Jenna Rae Johnson (001442/2)	
JENNAJOHNSONJAN24		Jenna Johnson Triadic Supervision		01. 0000. 0. 8600. 3110. 5800. 825. .		1,520.00
Check # 5247368	01	Check Amt	541.00	Status Printed	John W. Kizziar, DDS, INC (001234/1)	
AC01302024		Trinity Smiles AC 1/30/24		01. 0033. 0. 8600. 3140. 5800. 825. .		110.00
AZC01302024		Trinity Smiles AZC 1/30/24		01. 0033. 0. 8600. 3140. 5800. 825. .		371.00
VC01302024		Trinity Smiles VC 1/30/24		01. 0033. 0. 8600. 3140. 5800. 825. .		60.00
Check # 5247369	12	Check Amt	38.93	Status Cleared	North State Grocery, Inc (001247/1)	
006404502103		UPK Pop Up: LEA Fiscal Planning Meeting		12. 6102. 0. 0001. 2150. 4300. 825. .		38.93
Check # 5247370	01	Check Amt	459.89	Status Printed	Plotzke Ace Hardware (000280/1)	
395906		23/24 maintenance supplies		01. 0000. 0. 0000. 8100. 4300. 825. .		15.00
395956		23/24 maintenance supplies		01. 0000. 0. 0000. 8100. 4300. 825. .		140.53
395986		23/24 maintenance supplies		01. 0000. 0. 0000. 8100. 4300. 825. .		9.64
396032		23/24 maintenance supplies		01. 0000. 0. 0000. 8100. 4300. 825. .		30.01
396052		23/24 maintenance supplies		01. 0000. 0. 0000. 8100. 4300. 825. .		81.50
396057		23/24 maintenance supplies		01. 0000. 0. 0000. 8100. 4300. 825. .		32.01
K96129		23/24 maintenance supplies		01. 0000. 0. 0000. 8100. 4300. 825. .		151.20
Check # 5247371	01	Check Amt	4,530.00	Status Cleared	ProCare Therapy TTF Holdings Lockbox (001345/3)	
20877886		23/24 Behavior Specialist		01. 7816. 0. 5001. 3120. 5800. 826. .		4,530.00
Check # 5247372	01	Check Amt	420.00	Status Cleared	State Of Cal Dept Of Justice (000353/1)	
711402		23-24 Fingerprint Fees		01. 0000. 0. 8600. 7200. 5840. 825. .		420.00
Check # 5247373	01	Check Amt	200.00	Status Cleared	Southern Trinity Joint Unified (000344/2)	
INV24-00007		ASES Remix-Stipend Reimbursement		01. 9600. 0. 7110. 2150. 5200. 825. .		200.00

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Check Register with Accounts

309 - Trinity County Office of Education

Register 000915 - 02/14/2024

Bank Account COUNTY - County

Payment Id	Comment					
Check # 5247377	01	Check Amt	26,293.60	Status	Printed	U.S. Bank Corporate Payment Systems (000404/2) - continued
838334	E. Burger NCHE Ed Rights Poster/Booklet			01. 0000. 0. 0000. 7200. 4300. 825.		189.00
873599	Shure XLR to USB Audio Adapter- Quote # 1102952805			01. 0000. 0. 0000. 2420. 4300. 825.		312.74
908720	C. Blanchard BASC Fuel Fill up			01. 0000. 0. 0000. 7200. 5200. 825. 4300.		23.42
949145	A. Carson Travel Lodging			12. 5055. 0. 0001. 2150. 5200. 825.		312.56
965137	F. Robles OTTER.AI Note Taking			01. 0000. 0. 8600. 2420. 5800. 825.		56.26
998439	A. Carson CKA Conference Lodging			12. 6057. 0. 0001. 2150. 5200. 825.		907.47
998934	A. Carson CKA Conference Lodging			12. 6057. 0. 0001. 2150. 5200. 825.		697.77
999460	A. Carson CKA Conference Lodging			12. 6057. 0. 0001. 2150. 5200. 825.		907.47
Check # 5247378	01	Check Amt	591.93	Status	Cleared	Weaverville Glass (000619/1)
WVVLGLASSWINDSHLD	Hyundai Santa Fe Windshield			01. 0000. 0. 0000. 8100. 5600. 825.		591.93
Check # 5247379	01	Check Amt	28.00	Status	Cleared	Weaverville Sanitary District (000426/1)
1926JAN24	23-24 monthly sewer service			01. 0000. 0. 0000. 8100. 5550. 825.		28.00

Number of Items

30

66,674.67

Totals for Register 000915

2024 FUND-OBJ Expense Summary / Register 000915

01-3501	1,113.45	
01-4300	11,005.89	
01-4400	10,619.78	
01-5200	13,613.56	
01-5550	337.50	
01-5600	1,021.15	
01-5800	16,880.76	
01-5840	420.00	
01-5910	13.60	
01-5920	50.38	
01-9110*		55,076.07-
Totals for Fund 01	55,076.07	55,076.07-
12-4300	1,240.57	
12-5100	715.00	
12-5200	9,318.53	
12-5800	324.50	
12-9110*		11,598.60-
Totals for Fund 12	11,598.60	11,598.60-

Register 000915 - Fund/Obj Expense Summary

Bank Account COUNTY - County

2024 FUND-OBJ Expense Summary / Register 000915 (continued)

Totals for Register 000915	66,674.67	66,674.67-
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* denotes System Generated entry

Net change to Cash 9110	66,674.67- Credit
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Check Register with Accounts

309 - Trinity County Office of Education

Register 000916 - 02/21/2024

Bank Account COUNTY - County

Payment Id	Comment				
Check # 5247492	01	Check Amt	4,200.00	Status Printed	Tehama County Department Of Ed (000368/2) - continued
INV24-00335		Induction Enrollment Candidate-Deborag Lafranchini		01. 6266. 0. 3500. 1000. 5800. 829. .	4,200.00
Check # 5247493	01	Check Amt	4,682.60	Status Cleared	Trinity Co Behavioral Health (000388/1)
TCOE202324QTR2		Oct 2023- Dec2023 2nd Qtr FY 23-24 AB3632 Services		01. 3327. 0. 5001. 3900. 5800. 826. . 099	4,682.60
Check # 5247494	01	Check Amt	96.00	Status Printed	Trinity Journal (000396/1)
TRINITYJOURNALSUB24		Two Year Subscription Trinity Journal		01. 0000. 0. 0000. 7200. 5300. 825. .	96.00
Check # 5247495	01	Check Amt	109.16	Status Cleared	NAPA Weaverville Auto Parts (000423/2)
420853		23/24 NAPA Auto Parts		01. 0000. 0. 0000. 8100. 4300. 825. 4300. .	38.50
420868		23/24 NAPA Auto Parts		01. 0000. 0. 0000. 8100. 4300. 825. 4300. .	70.66
Check # 5247496	01	Check Amt	41.73	Status Printed	Weaverville CSD (000424/1)
10839FEB24		23-24 monthly water service		01. 0000. 0. 0000. 8100. 5560. 825. .	41.73

Number of Items

21

83,461.78

Totals for Register 000916

2024 FUND-OBJ Expense Summary / Register 000916

01-4300	701.50	
01-4400	3,473.27	
01-5200	379.50	
01-5300	96.00	
01-5560	41.73	
01-5800	13,412.60	
01-5920	705.41	
01-9110*		83,461.78-
01-9580	64,651.77	
Totals for Register 000916	83,461.78	83,461.78-

* denotes System Generated entry

Net change to Cash 9110

83,461.78- Credit

Register 000917 - 02/28/2024

Bank Account COUNTY - County

Payment Id	Comment								
Check # 5247606	01	Check Amt	395.00	Status	Printed	Pickett, Deidre L (000171 - Emp)			
DPICKETTCSHAPERDIEM	D. Pickett CSHA State Conference Per Diem			01.	6500. 0. 5050. 3150. 5200. 826.	. 650			395.00
Check # 5247607	01	Check Amt	189.75	Status	Printed	Wright, Tiffany L (000437 - Emp)			
TWRIGHTADRPERDIEM	T. Wright ADR Conference Per Diem			01.	3395. 0. 5060. 2200. 5200. 826.	.			189.75
Check # 5247608	01	Check Amt	265.00	Status	Printed	Agile Occupational Medicine (001455/1)			
EM001188	New Hire Drug Screen			01.	0000. 0. 0000. 7200. 5890. 825.	.			90.00
EM001833	New Hire Drug Screen			01.	0000. 0. 0000. 7200. 5890. 825.	.			45.00
EM008942	New Hire Drug Screen			01.	0000. 0. 0000. 7200. 5890. 825.	.			65.00
EM014425	New Hire Drug Screen			01.	0000. 0. 0000. 7200. 5890. 825.	.			65.00
Check # 5247609	01	Check Amt	144.36	Status	Printed	Amazon Capital Services, Inc (001252/1)			
174M-7K7Y-XTFN	Custom TCOE Address Stamp			01.	0000. 0. 0000. 7200. 4300. 825.	.			53.42
1FMG-DRJX-DFGC	SELPA-Coat Rack			01.	0000. 0. 0000. 7200. 4300. 825.	.			59.46
1QFN-73C7-LGRX	Door Chime Sensor-Preschool			01.	3315. 0. 5730. 3150. 4300. 826.	.			31.48
Check # 5247610	01	Check Amt	975.00	Status	Printed	Applied Behavioral Alternatives, Inc (001404/1)			
29506	RBT Supervision-Naomi C			01.	5814. 0. 8600. 3130. 5800. 825.	.			975.00
Check # 5247611	01	Check Amt	46.73	Status	Printed	AT&T (000030/4)			
0517865016001FEB24	23-24 AT&T Computer Line			01.	0000. 0. 0000. 8100. 5920. 825.	.			46.73
Check # 5247612	01	Check Amt	1,293.94	Status	Printed	Atkinson, Andelson, Loya, Attorneys at Law (000031/3)			
705994	Special Education / TAU Legal			01.	3395. 0. 5060. 2200. 5800. 826.	.			1,293.94
Check # 5247613	01	Check Amt	10,548.24	Status	Printed	Breslin Occupational Service (001406/1)			
204	23-24 OT Services			01.	6500. 0. 5730. 3140. 5800. 826.	.			2,612.85
				01.	6500. 0. 5760. 3140. 5800. 826. 0304. 651				2,298.43
				01.	6500. 0. 5760. 3140. 5800. 826. 0306. 651				999.28
				01.	6500. 0. 5760. 3140. 5800. 826. 0311. 651				4,637.68
Check # 5247614	01	Check Amt	2,250.00	Status	Printed	CDW-G (000075/2)			
ZR00418020	CDW- Admin IT Level 1 Class			01.	0000. 0. 8600. 2420. 5200. 825.	.			900.00
ZR00435716	CDW- Security Specialist & Admin Level 2 training			01.	0000. 0. 8600. 2420. 5200. 825.	.			1,050.00
ZR00435717	CDW- Security Specialist & Admin Level 2 training			01.	0000. 0. 8600. 2420. 5200. 825.	.			300.00
Check # 5247615	01	Check Amt	87.50	Status	Printed	JAMF Software, LLC (001359/1)			
INV371426	Jamf School Lifetime License			01.	0000. 0. 0000. 2420. 5800. 825.	.			87.50
Check # 5247616	01	Check Amt	1,069.00	Status	Printed	John W. Kizziar, DDS, INC (001234/1)			
BB02142024	Trinity Smiles BB 2/14/24			01.	0033. 0. 8600. 3140. 5800. 825.	.			100.00
DL02082024	Trinity Smiles DL 2/8/24			01.	0033. 0. 8600. 3140. 5800. 825.	.			145.00
EB02052024	Trinity Smiles EB 2/5/24			01.	0033. 0. 8600. 3140. 5800. 825.	.			600.00
JL02082024	Trinity Smiles JL 2/8/24			01.	0033. 0. 8600. 3140. 5800. 825.	.			120.00
KJ02082024	Trinity Smiles KJ 2/8/24			01.	0033. 0. 8600. 3140. 5800. 825.	.			104.00

Selection Sorted by Check Number, Inv #, Include Address=No, (Org = 309, Source = N, Pay To = N, Payment Method = N, Starting Check Date = 2/1/2024, Ending Check Date = 2/29/2024, Check Number(s) = 5, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

Register 000917 - 02/28/2024

Bank Account COUNTY - County

Payment Id	Comment				
Check # 5247617	01	Check Amt	12,362.00	Status Printed	Lozano Smith (000441/1)
2208957		Lozano Smith Legal Services SB 553	01. 0000. 0. 0000. 7100. 5850. 825.		625.00
2210110		Charter School/Community School Legal Services	01. 0000. 0. 0000. 7100. 5850. 825.		11,460.50
2210111		General Labor & Employment Legal Services	01. 0000. 0. 0000. 7100. 5850. 825.		276.50
Check # 5247618	01	Check Amt	70.72	Status Printed	Mendes Supply Co. (000233/1)
R069945		23-24 Maintenance Supplies	01. 0000. 0. 0000. 8100. 4300. 825.		70.72
Check # 5247619	12	Check Amt	107.24	Status Printed	North State Grocery, Inc (001247/1)
006405363406		UPK & School Readiness Meeting Lunch	12. 6057. 0. 0001. 2150. 4300. 825.		98.20
006405363454		UPK & School Readiness Meeting Lunch	12. 6057. 0. 0001. 2150. 4300. 825.		9.04
Check # 5247620	01	Check Amt	15.00	Status Printed	O'Reilly Automotive, Inc. (001373/1)
4919-463249		23-24 Fleet Repair Supplies	01. 0000. 0. 0000. 8100. 4300. 825. 4300.		15.00
Check # 5247621	01	Check Amt	1,737.00	Status Printed	Oxford Consulting Services (001332/2)
163153		Behavior Specialist Jan 24	01. 6546. 0. 5001. 3120. 5800. 826.		1,737.00
Check # 5247622	01	Check Amt	50.92	Status Printed	Randy Spencer (001238/1)
SPENCERTCOEBOE22124		R. Spencer TCOE BOE Mileage	01. 0000. 0. 0000. 7110. 5200. 825.		50.92
Check # 5247623	14	Check Amt	225.00	Status Printed	Schuler Plumbing, INC. (001453/1)
15061		Bathroom Drain Leak Fix	14. 0000. 0. 0000. 8100. 4300. 825.		225.00
Check # 5247624	01	Check Amt	109.88	Status Printed	Steve Canale (001201/1)
CANALETBOEBOE22124		S. Canale TCOE BOE Mileage	01. 0000. 0. 0000. 7110. 5200. 825.		109.88
Check # 5247625	12	Check Amt	259.00	Status Printed	Southern Trinity Joint Unified (000344/2)
INV24-00008		ESGI Progress Monitoring	12. 6057. 0. 0001. 2150. 5800. 825.		259.00
Check # 5247626	01	Check Amt	615.00	Status Printed	Trinity County Environmental Health Department (001454/1)
CCFOODPERMIT		Coffee Creek Food Facility Inspection	01. 0000. 0. 8600. 2700. 5800. 825.		615.00
Check # 5247627	01	Check Amt	159.30	Status Printed	NAPA Weaverville Auto Parts (000423/2)
421064		23/24 NAPA Auto Parts	01. 0000. 0. 0000. 8100. 4300. 825. 4300.		22.07
421081		23/24 NAPA Auto Parts	01. 0000. 0. 0000. 8100. 4300. 825. 4300.		109.36
421118		23/24 NAPA Auto Parts	01. 0000. 0. 0000. 8100. 4300. 825. 4300.		27.87

Number of Items

22

32,975.58

Totals for Register 000917

2024 FUND-OBJ Expense Summary / Register 000917

01-4300	389.38
01-5200	2,995.55
01-5800	16,325.68
01-5850	12,362.00

Selection Sorted by Check Number, Inv #, Include Address=No, (Org = 309, Source = N, Pay To = N, Payment Method = N, Starting Check Date = 2/1/2024, Ending Check Date = 2/29/2024, Check Number(s) = 5, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

Register 000917 - Fund/Obj Expense Summary

Bank Account COUNTY - County

2024 FUND-OBJ Expense Summary / Register 000917 (continued)

01-5890	265.00	
01-5920	46.73	
01-9110*		32,384.34-
Totals for Fund 01	32,384.34	32,384.34-
12-4300	107.24	
12-5800	259.00	
12-9110*		366.24-
Totals for Fund 12	366.24	366.24-
14-4300	225.00	
14-9110*		225.00-
Totals for Fund 14	225.00	225.00-
Totals for Register 000917	32,975.58	32,975.58-

* denotes System Generated entry

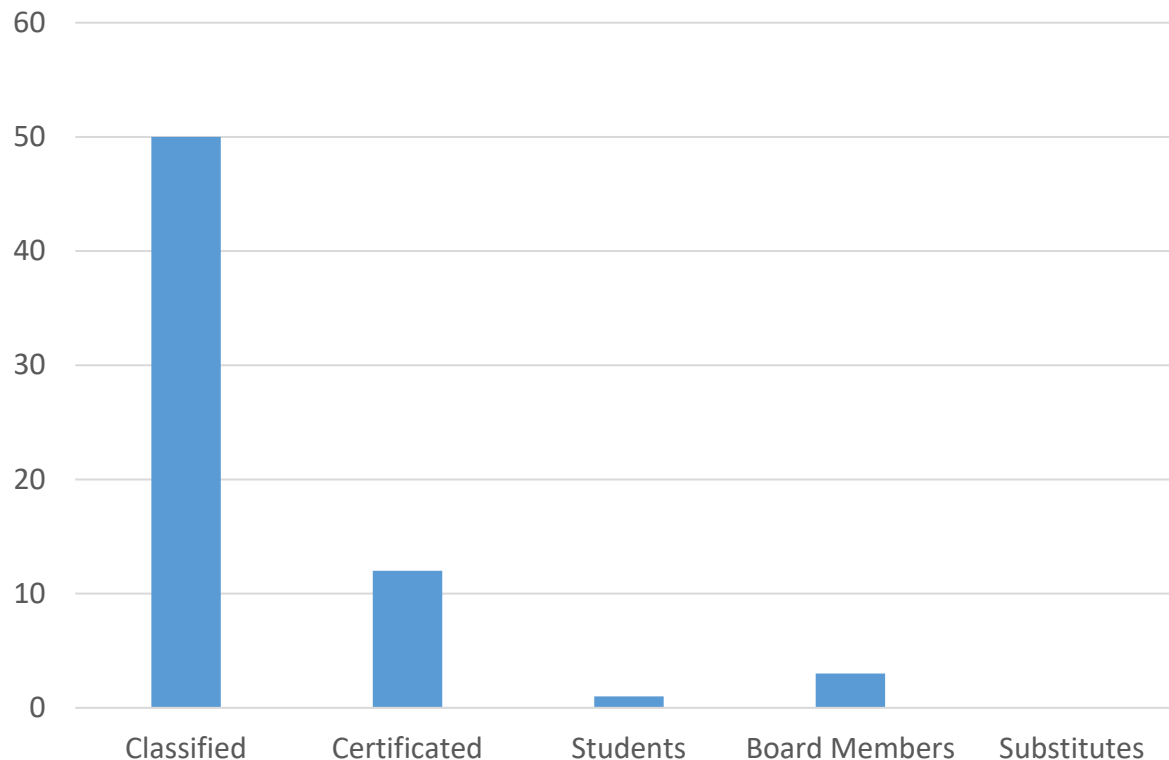
Net change to Cash 9110 32,975.58- Credit

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Number of Items	95	264,044.04	Totals for Org 309 - Trinity County Office of Education
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Trinity County Office of Education

2/1/2024 - 2/29/2024



Employee Salaries= \$378,534.30

District Liabilities= \$161,437.20

Total Payroll= \$539,971.50

CLOSED SESSION

The County Board of Education is committed to complying with state open meeting laws and modeling transparency in conducting its business. The County Board shall hold a closed session during a regular, special, or emergency meeting only for purposes authorized by law.

Each agenda shall contain a general description of each closed session item to be discussed at the meeting as required by law and specified in the accompanying Exhibit (1). (Education Code 35145, Government Code 54954.2, 54954.5, 54957)

In the open session preceding a closed session, the County Board shall disclose the items to be discussed in closed session either by stating the information on the agenda or referring the public to the item(s) as listed by number or letter on the agenda. In the closed session, the County Board may consider only those items covered in its statement. (Government Code 54957.7)

After a closed session, the County Board shall reconvene in open session before adjourning the meeting and, when applicable, shall publicly disclose any actions taken in the closed session, the votes or abstentions thereon, and other applicable disclosures as specified in this bylaw or the accompanying Exhibit (2). Such reports may be made in writing or orally at the location announced in the agenda for the closed session, so long as the location is open to the public at the time of announcement. (Government Code 54957.1, 54957.7)

When an action taken during a closed session involves the final approval or adoption of a document, such as a contract or settlement agreement, that becomes public upon approval or adoption, any person present at the conclusion of the closed session who submitted a written request shall be provided a copy of the document. If the action taken results in one or more substantive amendments, the document shall be made available the next business day or when the necessary changes to the document are completed. Whenever copies of an approved agreement will not be immediately released due to an amendment, the County Board president shall orally summarize the substance of the amendment for those present at the end of the closed session. (Government Code 54957.1)

Confidentiality

A County Board member shall not disclose confidential information received in closed session unless the County Board authorizes the disclosure of that information or, as authorized by the County Board, the information has been publicly reported by the County Board or the County Superintendent of Schools. (Government Code 54963)

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

Personnel Matters: Appointment, Employment, Performance Evaluation, or Discipline/Dismissal/Release

If the County Superintendent is appointed, the County Board may hold a closed session under the "personnel exception" to consider the appointment, employment, performance evaluation, discipline, dismissal, or change in employment status of the County Superintendent. Such a closed session shall be held consistent with any terms of the employment agreement with the County Superintendent and shall not include discussion or action on proposed compensation except for a reduction of compensation that results from the imposition of discipline. (Government Code 54957, 54957.1)

Personnel Matters: Specific Complaints or Charges

Unless the County Superintendent requests an open session, the County Board may hold a closed session to hear complaints or charges brought against the County Superintendent. Before the County Board holds a closed session on such specific complaints or charges, the County Superintendent shall be provided written notice of the right to

have the complaints or charges heard in open session. This notice shall be delivered personally or by mail at least 24 hours before the time of the closed session. (Government Code 54957)

Personnel Matters: Application for Early Withdraw of Funds in Deferred Compensation Plan

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

Negotiations with County Superintendent

If the County Superintendent is elected/appointed, the County Board may meet in closed session to review the County Board's position and/or instruct its designated representative(s) regarding the salary or compensation paid in the form of fringe benefits to the County Superintendent. Final action on the proposed compensation shall not be taken in closed session. (Government Code 54957.6)

Matters Related to Students

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

In order to protect student privacy rights provided in 20 USC 1232g or other applicable laws, the identity of a student shall not be listed in the agenda and, unless the item is heard in open session, shall not be included in any report after closed session. Additionally, a student matter shall be listed in the open session portion of the agenda with the same description and numbering system as it was on the closed session portion of the agenda.

Security Matters

The County Board may meet in closed session with the Governor, Attorney General, District attorney, county office of education (COE) legal counsel, sheriff or chief of police, or their respective deputies, or a security consultant or a security operations manager, on matters posing a threat to the security of public buildings; to the security of essential public services, including water, drinking water, wastewater treatment, natural gas service, and electric service; or to the public's right of access to public services or public facilities. Such discussions may be held in closed session during an emergency meeting called pursuant to County Board Bylaw 9320 - Meetings And Notices and County Board Bylaw/Exhibit (1) 9323.2 - Actions By The Board. (Government Code 57957)

The County Board may also meet in closed session to consult with law enforcement officials on the development of a plan for tactical responses to criminal incidents and to approve the plan. (Education Code 32281)

Real Property Negotiations

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

Anticipated Litigation/Initiation of Litigation

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

Litigation is considered to be "anticipated" when, in the County Board's opinion based on the advice of its legal counsel regarding the existing facts and circumstances, there is a significant exposure to litigation against the County Board based on prior or prospective activities or alleged activities during and potentially during the course and scope of that office or employment. (Government Code 54956.9)

Existing facts and circumstances are limited to the following: (Government Code 54956.9)

1. Facts and circumstances that might result in litigation against the County Board but which the County Board believes are not yet known to potential plaintiff(s).
2. Facts and circumstances including, but not limited to, an accident, disaster, incident, or transactional occurrence which might result in litigation against the County Board, which are already known to potential plaintiff(s).
3. The receipt of a claim pursuant to the Government Claims Act or a written threat of litigation from a potential plaintiff.
4. A threat of litigation made by a person in an open meeting on a specific matter within the responsibility of the County Board.
5. A threat of litigation made by a person outside of an open meeting on a specific matter within the responsibility of the County Board, provided that the County Board member, County Superintendent, or COE employee receiving knowledge of the threat made a record of the statement before the meeting.

Each agenda item related to anticipated litigation shall only contain one such matter. For an anticipated litigation item that is anticipated based on Items #2, #3, or #5 above, the agenda item shall also include the facts or circumstances that might result in litigation, the claim or written threat of litigation, or the record of the threat. However, the agenda item shall not identify the alleged victim of unlawful or tortious sexual conduct or anyone making the threat on the alleged victim's behalf, or identify a public employee who is the alleged perpetrator of any unlawful or tortious conduct upon which a threat of litigation is based, unless the identity of the person has been publicly disclosed. (Government Code 54956.9)

Existing Litigation

Based on the advice of its legal counsel, the County Board may hold a closed session to confer with or receive advice from its legal counsel regarding existing litigation when discussion of the matter in open session would prejudice the County Board's position with respect to such litigation. Litigation is considered to be "existing" when the County Board has been named a party to the litigation or a County Board member has been named a party to the litigation based on prior or prospective activities or alleged activities during the course and scope of that office or employment, including litigation which involves whether an activity is outside the course and scope of the office or employment. For this purpose, "litigation" means any adjudicatory proceeding, including eminent domain, before a court, administrative body exercising its adjudicatory authority, hearing officer, or arbitrator. (Government Code 54956.9)

Tort, Public, or Workers' Compensation Liability

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

Joint Powers Agency Issues

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

Review of Audit Report from California State Auditor's Office

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

(12/21) 12/23

Board
Approved:

TRINITY COUNTY OFFICE OF EDUCATION
WEAVERVILLE, CA

CLOSED SESSION

COUNTY BOARD MEETING AGENDA DESCRIPTIONS FOR CLOSED SESSION ITEMS

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

Personnel Matters

PUBLIC EMPLOYEE APPOINTMENT
Government Code 54957

Title: County Superintendent of Schools

PUBLIC EMPLOYMENT
Government Code 54957

Title: County Superintendent of Schools

PUBLIC EMPLOYEE PERFORMANCE EVALUATION
Government Code 54957

Title: County Superintendent of Schools

PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE
Government Code 54957
(Due to employee privacy rights, no additional information may be provided.)

SPECIFIC COMPLAINT OR CHARGE AGAINST EMPLOYEE
Government Code 54957
(Due to employee privacy rights, no additional information may be provided.)

EMPLOYEE APPLICATION FOR EARLY WITHDRAWAL OF FUNDS IN DEFERRED COMPENSATION PLAN
Government Code 54957.10
(No additional information may be provided.)

Negotiations with County Superintendent of Schools

NEGOTIATIONS WITH COUNTY SUPERINTENDENT
Government Code 54957.6

County Board-Designated Representatives: [REDACTED]
(Specify names of representatives attending the closed session. If circumstances necessitate the absence of a specified designated representative, an agent or designee may participate in place of the absent representative as long as the name of the agent or designee is announced at an open session held prior to the closed session.)

Matters Related to Students

STUDENT EXPULSION
Education Code 48912

Tracking/Identification Number: [REDACTED]

(Due to student privacy rights, no additional information may be provided. The County Board may use other means to identify the student for record-keeping purposes.)

CONFIDENTIAL STUDENT MATTER

Action Under Consideration: _____

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

Tracking/Identification Number: _____

(Due to student privacy rights, no additional information may be provided. The County Board may use other means to identify the student for record-keeping purposes.)

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

Government Code 54957

Consultation With: _____

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

DEVELOPMENT/APPROVAL OF TACTICAL RESPONSE PLAN

Education Code 32281

Consultation With: _____

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

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

Government Code 54956.8

Property: _____

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

County Board Negotiator: _____

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

Party With Whom County Board Is Negotiating: _____

(Specify name of party, not agent.)

Under Negotiation: _____

(Specify whether instruction to negotiator will concern price, terms of payment, or both.)

Anticipated Litigation/Initiation of Litigation**CONFERENCE WITH LEGAL COUNSEL - ANTICIPATED LITIGATION**

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

(If applicable) Existing Facts And Circumstances: _____

CONFERENCE WITH LEGAL COUNSEL - INITIATION OF LITIGATION

Initiation of litigation pursuant to Government Code 54956.9(d)(4).

(If applicable) Existing Facts And Circumstances: _____

Existing Litigation

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

Name Of Case: _____
(Specify by reference to claimant's name, names of parties, or case or claim numbers.)

or

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

Tort, Public, or Workers' Compensation Liability

LIABILITY CLAIMS
Government Code 54956.95

Name Of Claimant(s): _____
(Specify name, except when the claimant is a victim or alleged victim of tortious sexual conduct or child abuse unless the identity of the person has been publicly disclosed.)

Name Of Agency Against Which Claim Is Made: _____

Joint Powers Authority Issues

INFORMATION FROM A JOINT POWERS AGENCY WITH DIRECT FINANCIAL OR LIABILITY IMPLICATIONS FOR
COUNTY BOARD
Government Code 54956.96

Name Of JPA: _____

Discussion Will Concern: _____
(Specify closed session description used by the JPA.)

Name Of County Board Representative On JPA board: _____

Review of Audit from State Auditor's Office

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

(7/19) 12/23

**Board
Approved:**

**TRINITY COUNTY OFFICE OF EDUCATION
WEAVERVILLE, CA**

CLOSED SESSION

REPORTS OF CLOSED SESSION ACTIONS

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

Personnel Matters

PUBLIC EMPLOYEE APPOINTMENT

Appointment Made: *(Yes; otherwise no action taken)*

Ayes: _____
Nays: _____
Abstentions: _____
Absent: _____
Recused: _____
(Enter names of County Board members)

PUBLIC EMPLOYMENT

Decision to Employ: *(Yes; otherwise no action taken)*

Ayes: _____
Nays: _____
Abstentions: _____
Absent: _____
Recused: _____
(Enter names of County Board members)

PUBLIC EMPLOYEE PERFORMANCE EVALUATION

Title: _____
(Specify title of employee being evaluated)

(If applicable) County Board evaluated an employee in the above listed position.

PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE

(If applicable) Decision to Dismiss/Release: *(Yes; otherwise no action taken)*

Ayes: _____
Nays: _____
Abstentions: _____
Absent: _____
Recused: _____
(Enter names of County Board members)

SPECIFIC COMPLAINT OR CHARGE AGAINST COUNTY SUPERINTENDENT OF SCHOOLS

(If applicable) County Board heard/discussed a specific complaint or charge against the County Superintendent.

EMPLOYEE APPLICATION FOR EARLY WITHDRAWAL OF FUNDS IN DEFERRED COMPENSATION PLAN

(If applicable) County Board received/discussed the County Superintendent's application for early withdrawal of funds in deferred compensation plan.

Negotiations with County Superintendent of Schools

(If applicable) Agreement Reached With County Superintendent

Ayes: _____
Nays: _____
Abstentions: _____
Absent: _____
Recused: _____

(Enter names of County Board members)

Matters Related to Students**STUDENT EXPULSION**

Tracking/Identification Number: _____

(If applicable) County Board heard/discussed this matter and will vote in open session as indicated in the agenda.

CONFIDENTIAL STUDENT MATTER

Action Under Consideration: _____

Tracking/Identification Number: _____

(If applicable) County Board heard/discussed this matter.

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

(If applicable) County Board consulted with: _____

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

DEVELOPMENT/APPROVAL OF TACTICAL RESPONSE PLAN

(If applicable) County Board approved a Tactical Response Plan.

Ayes: _____
Nays: _____
Abstentions: _____
Absent: _____
Recused: _____

(Enter names of County Board members)

Real Property Negotiations

(If applicable) County Board approved an agreement concluding real estate negotiations and the agreement is final.

Substance Of Agreement: _____

Ayes: _____
Nays: _____
Abstentions: _____
Absent: _____

Recused: _____
(Enter names of County Board members)

Anticipated Litigation/Initiation of Litigation

CONFERENCE WITH LEGAL COUNSEL - ANTICIPATED LITIGATION

(If applicable) County Board has given approval to legal counsel to defend the County Board against anticipated litigation.

Ayes: _____
Nays: _____
Abstentions: _____
Absent: _____
Recused: _____
(Enter names of County Board members)

or

(If applicable) County Board approved an agreement concluding this matter and the agreement is final.

Adverse Party(s): _____

Substance Of Agreement: _____

Ayes: _____
Nays: _____
Abstentions: _____
Absent: _____
Recused: _____
(Enter names of County Board members)

CONFERENCE WITH LEGAL COUNSEL - INITIATION OF LITIGATION

(If applicable) County Board has given approval to legal counsel to initiate litigation.

Ayes: _____
Nays: _____
Abstentions: _____
Absent: _____
Recused: _____
(Enter names of County Board members)

or

(If applicable) County Board approved an agreement concluding this matter and the agreement is final.

Adverse Party(s): _____

Substance Of Agreement: _____

Ayes: _____
Nays: _____
Abstentions: _____
Absent: _____
Recused: _____
(Enter names of County Board members)

Existing Litigation

CONFERENCE WITH LEGAL COUNSEL - EXISTING LITIGATION

(If applicable) County Board has given approval to legal counsel to defend the County Board, seek or refrain from seeking appellate review or relief, or to enter as an amicus curiae in this litigation.

Ayes:
Nays:
Abstentions:
Absent:
Recused:
(Enter names of County Board members)

or

(If applicable) County Board approved an agreement concluding this litigation and the agreement is final.

Substance Of Agreement:

Ayes:
Nays:
Abstentions:
Absent:
Recused:
(Enter names of County Board members)

Tort, Public, or Workers' Compensation Liability

LIABILITY CLAIMS

(If applicable) County Board approved disposing of this claim and that disposition is final.

Substance Of Claim, Including Amount Of Payment To Claimant:

Ayes:
Nays:
Abstentions:
Absent:
Recused:
(Enter names of County Board members)

Joint Powers Agency Issues

INFORMATION FROM A JOINT POWERS AGENCY WITH DIRECT FINANCIAL OR LIABILITY IMPLICATIONS FOR COUNTY BOARD

(If applicable) County Board heard/discussed this matter.

Review of Audit from State Auditor's Office

AUDIT BY CALIFORNIA STATE AUDITOR'S OFFICE

(If applicable) County Board heard/discussed this matter.

(7/19) 12/23

Board
Approved:

TRINITY COUNTY OFFICE OF EDUCATION
WEAVERVILLE, CA

Trinity County Office of Education 2023/2024 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.

	2023/2024	2024/2025	2025/2026
2023/2024 May Revision	8.22%	3.94%	3.29%
2023/2024 January Budget	8.22%	0.76%	2.73
COLA Used for this Interim	8.22%	0%	0%
Difference	\$0	\$ (36,034.00)	\$ (141,907.00)

I. Enrollment & Average Daily Attendance, (ADA)

	2021-22	2022-23	2023-24	2024-25	2025-26
(a) OPERATING GRANT AVERAGE DAILY ATTENDANCE (ADA) - SCHOOL DISTRICTS AND CHARTER SCHOOLS [EC 2574(a)(3)(e)]					
District Funded County Programs	9.65	3.53	3.53	3.53	3.53
School District	1,346.66	1,375.49	1,370.79	1,348.50	1,324.00
Charter Funded County Programs	52.15	56.28	60.00	60.00	60.00
COE Charter School	6.85	9.10	9.00	9.00	9.00
TOTAL Operations Grant ADA	1,415.31	1,444.40	1,443.32	1,421.03	1,396.53
(b) ALTERNATIVE EDUCATION GRANT AVERAGE DAILY ATTENDANCE (ADA)					
Does your county office operate a community school?	(Select YES/NO from drop down list)	YES	YES	YES	YES
County funded Non-Juvenile Court ADA	4.38	4.24	-		
Charter School County Funded Non-Juvenile Court ADA	6.85	9.10	12.16	12.16	12.16
Total County Funded Non-Juvenile Court ADA	11.23	13.34	12.16	12.16	12.16

II. GENERAL FUND (SACS Form 011)

REVENUES

LCFF Sources (Objects 8000-8199)

The Local Control Funding Formula (LCFF) represents 46% of the district's overall funding for 2023/24. LCFF is made up of local Property Taxes, State Funding and EPA funds. Per School Services and BASC, a 8.22% COLA is projected for 2023/2024.

Federal Revenues (Objects 8100-8299)

Our primary source of federal revenue this year is Forest Reserves representing \$210,568 of the federal funds. The remaining of our federal funds is made up of several Special Education funds, ranging from \$45,605 to \$1,000. Forest Reserves continues to be an unknown in our out years, therefore it is not reflected in our 24/25 or 25/26 budget.

State Revenues (Objects 8300-8599)

Since budget adoption we have received grant award notifications for two new grants for the California Community Schools Ptnership Program in the amount of \$200,000 funds have to be spent by June 30, 2024.

These funds will be used to help fund our mental health staff and continue to support our districts with their planning for the grants that they have received.

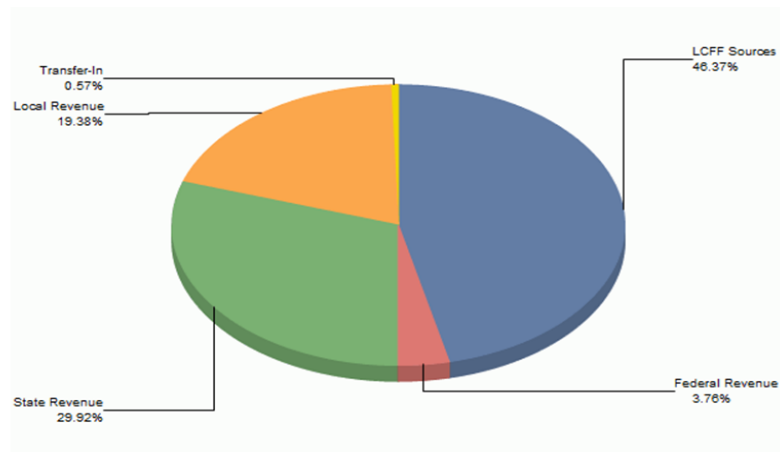
CalHope funds were moved from Federal to State funds.

Local Revenues (Objects 8600-8799)

Revenue's have been updated, to include the full funding for the Dental Van in this fiscal year with payment happening next fiscal year. In addition Our County Community Schools Grant from Shasta COE

revenue will also be received this year but funds will not be spent until next fiscal year to help fund our Mental Health staff.

Revenue by Object:	Total Amount
LCFF Sources	4,715,844
Federal Revenue	382,574
Other State Revenue	3,042,959
Other Local Revenue	1,971,406
Total Revenue	\$10,112,783
Transfer In & Others	\$57,657
Total Resources	\$10,170,440



EXPENDITURES

Status of Labor Agreements: Salaries are settled for 2023/2024, with a 5.05% COLA to salaries and insurance.

Certificated/Classified Salaries (Objects 1000-2999)

Certificated and Classified Salaries account for 41.06% of our expenditures. This does not includes benefits, just salaries. Minimal adjustments have been made since 1st interim.

Benefits (Objects 3000-3999)

STRS rate is 19.1% and PERS 26.68%, as projected at budget adoption. PERS is an increase from prior year of 1.31% Health & Welfare is capped. Workers Compensation is at 1.51%. Employee benefits represent 19.33% of our overall budget.

Books and Supplies/Services (Objects 4000-5999)

Our costs have been adjusted to represent our needs and our funding. Supplies represent less then 5% of our budget and Services & Operations represent almost 20% of our budget.

Capital Outlay (Objects 6000-6999)

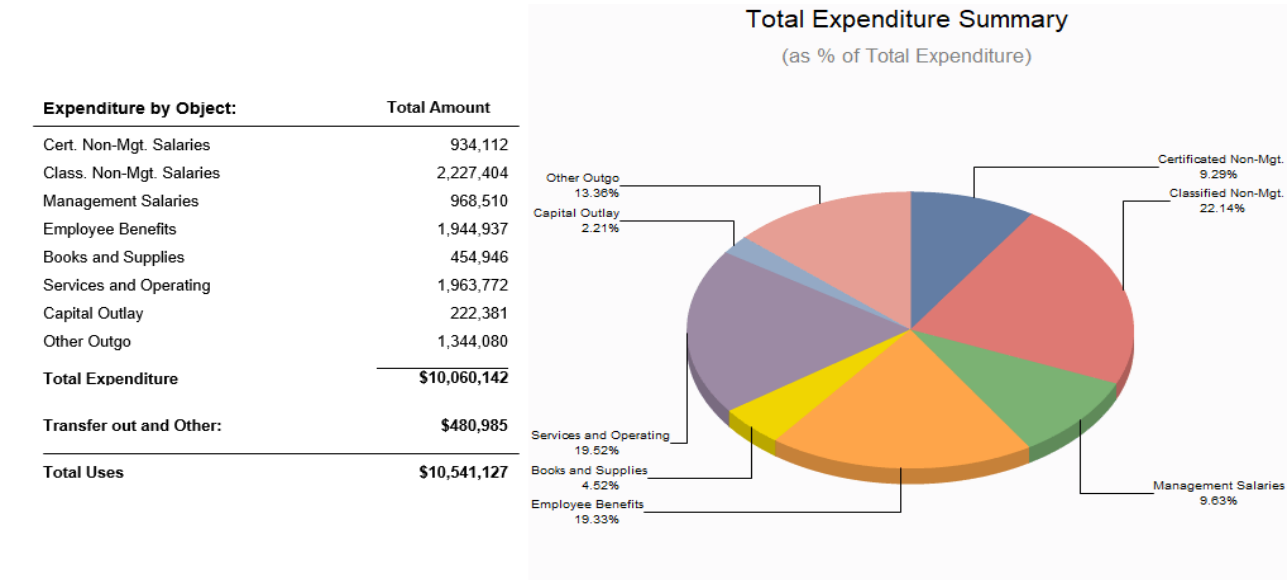
The Capital Outlay budget has the purchase of two RAV4's for staff usage. Also the addition of the dental van, we are hopeful that the build will be complete by January of 2025. Capital outlay is 2% of our budget.

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 2022/23 is 9.3%



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.

Transfers Out (Objects 7600-7629)

Our current fiscal year has a transfer out of \$130,985 from the general fund to the retiree benefit account.

To cover the upcoming retiree benefits.

We have are transferring \$350,000 to our Reserves account, this was added at 1st Interim.

Ending Balances

We are ending our general fund unrestrictcd with a balance of \$1,352,421 and our restrictcd side of general fund has an estimated ending balance of \$1,009,509.

Our fiscal health as very good at this time. But with the states economic weekness we continue to proceed conservatively with our budget.

Our Disticts Period One Average Daily Attendance, ADA and Enrollment on Census Day

	<u>ADA</u>	<u>Enrollment</u>
CHYBA	63.3	108
Burnt Ranch Elementary	81.85	85
Coffee Creek Elementary	7.25	8
Douglas City Elementary	160.81	165
Junction City Elementary	69.9	72
Lewiston Elementary	60.8	66
Trinity Center Elementary	12.19	14
Southern Trinity Joint Unified	72.35	77
Mountain Valley Unified	319.26	340
Trinity Alps Unified	590.38	657
Total	1438.09	1592

Break out of Programs, 2nd Interim Trinity County Office of Education

<u>Program/Resource</u>	<u>Beginning</u> <u>Balance</u>	<u>Revenue</u>	<u>Expenditure</u>	<u>Ending</u> <u>Balance</u>
Unrestricted Funds	\$ 1,307,658	\$ 5,000,154	\$ 5,089,234	\$ 1,218,578
CHYBA Staff	\$ -	\$ 119,590	\$ 119,590	\$ -
Dental Grant	\$ 17,685	\$ 60,000	\$ 60,000	\$ 17,685
Dental Van Purchase	\$ -	\$ 258,762	\$ 129,381	\$ 129,381
Education Protection Act	\$ (19,407)	\$ 3,280	\$ -	\$ (16,127)
Lottery, Unrestricted	\$ 3,316	\$ 88	\$ 500	\$ 2,904
ESSA, Comprehensive Support & Improve,	\$ -	\$ 33,010	\$ 33,010	\$ -
Idea Basic Grant, Special Ed	\$ -	\$ 74,611	\$ 74,611	\$ -
Preschool Grant	\$ -	\$ 20,951	\$ 20,951	\$ -
IDEA Mental Health	\$ -	\$ 17,348	\$ 17,348	\$ -
Preschool Staff Development	\$ -	\$ 1,000	\$ 1,000	\$ -
Early Intervention	\$ -	\$ 15,554	\$ 15,554	\$ -
Sped Alt Dispute Resolution	\$ -	\$ 22,112	\$ 22,112	\$ -
Title II-Professional Dev	\$ -	\$ 547	\$ 547	\$ -
ARP Homeless Funds	\$ -	\$ 10,110	\$ 10,110	\$ -
REAP	\$ 23,156	\$ 25,900	\$ 23,156	\$ 25,900
CalHOPE	\$ -	\$ 148,059	\$ 148,059	\$ -
After School Education Safety	\$ -	\$ 874,760	\$ 874,760	\$ -
Educator Effectiveness Grant	\$ 10,904	\$ -	\$ 10,904	\$ -
Lottery, Restricted	\$ 2,551	\$ 169	\$ -	\$ 2,720
CA Community Schools Partnership	\$ 49,314	\$ 20,000	\$ 69,314	\$ -
CA Community Schools Planning	\$ -	\$ 200,000	\$ 200,000	\$ -
Special Education-State Funds	\$ 450,633	\$ 842,335	\$ 953,636	\$ 339,332
Spec Ed Workability Program	\$ -	\$ 58,362	\$ 58,362	\$ -
Spec Ed Mental Health Related Services	\$ 51,038	\$ 117,218	\$ 21,822	\$ 146,434
Sp Ed Early Intervention	\$ 79,601	\$ 60,446	\$ 140,047	\$ -
Tobacco Ed Prop 99	\$ -	\$ 40,101	\$ 40,101	\$ -
Tobacco Ed Prop 56	\$ -	\$ 44,360	\$ 44,360	\$ -
Tobacco Ed Tier 1 6-12 Grade	\$ -	\$ 16,591	\$ 16,591	\$ -
Arts Music Instruction Grant	\$ 7,778	\$ -	\$ -	\$ 7,778
American Indian	\$ -	\$ 60,083	\$ 60,083	\$ -
Foster Youth	\$ -	\$ 180,576	\$ 180,576	\$ -
Classified Staff Teacher Grant	\$ 74,402	\$ 11,662	\$ 86,064	\$ -
AB130 Foster Youth DS	\$ -	\$ 45,729	\$ 45,729	\$ -
Equity Multiplier	\$ -	\$ -	\$ -	\$ -
Classified Summer Assistance	\$ -	\$ 32,800	\$ 32,800	\$ -
In Person Instruction COVID Grant (IPI)	\$ -	\$ 7,857	\$ 7,857	\$ -
Expanded Learning Opp Grant, (IPI)	\$ 4,232	\$ -	\$ 4,232	\$ -

Continued, Break out of Programs, 2nd Interim Trinity County Office of Education

<u>Program/Resource</u>	<u>Beginning</u> <u>Balance</u>	<u>Revenue</u>	<u>Expenditure</u>	<u>Ending</u> <u>Balance</u>
Learning Recovery Emergency Grant	\$ 17,844	\$ 18	\$ 17,862	\$ -
STRS on Behalf	\$ -	\$ 95,667	\$ 95,667	\$ -
Pathways to Success- MHSSA	\$ (43,998)	\$ 765,909	\$ 721,911	\$ -
Multi Tier System Support 9/22-06/26	\$ 124,146	\$ 46,742	\$ 99,097	\$ 71,791
School Based Health Incentive(SBHIP)	\$ 349,097	\$ 92,663	\$ 441,760	\$ -
CalHOPE 3.0 Sac COE	\$ -	\$ 260,979	\$ 260,979	\$ -
LEA BOP, LEA Medi Cal Billing	\$ 154,055	\$ 101,715	\$ 20,000	\$ 235,770
Foster Care, Title IV, E	\$ 53,916	\$ 14,434	\$ -	\$ 68,350
School Readiness	\$ -	\$ 5,000	\$ 4,831	\$ 169
PEI Counslor Grant	\$ -	\$ 140,000	\$ 140,000	\$ -
Learning Acceleration Grant	\$ -	\$ 40,000	\$ 40,000	\$ -
Math, Science, & Computer	\$ -	\$ 1,000	\$ 1,000	\$ -
Local Eating Area	\$ 640	\$ -	\$ 640	\$ -
ASES CountyWide Coordination	\$ 21,969	\$ 64,275	\$ 66,975	\$ 19,269
County Community SCOE	\$ -	\$ 110,000	\$ 18,004	\$ 91,996
Total's	\$ 2,740,530	\$ 10,162,527	\$ 10,541,127	\$ 2,361,930

Other Fund Details

<u>Fund</u>	<u>Program/Resource</u>	<u>Beginning</u> <u>Balance</u>	<u>Revenue</u>	<u>Expenditure</u>	<u>Ending</u> <u>Balance</u>
10	Special Education Pass Thru	\$ 237,237	\$ 2,104,483	\$ 2,335,320	\$ 6,400
11	Adult Education	\$ 409	\$ 101,749	\$ 91,028	\$ 11,130
12	Unrestrirted	\$ 3,905	\$ 2,054	\$ -	\$ 5,959
12	Child Development (CD)	\$ -	\$ 66,651	\$ 66,651	\$ -
12	CD Local Planning	\$ -	\$ 61,911	\$ 61,911	\$ -
12	Child Development-State				\$ -
12	Pre K Planning Grant	\$ -	\$ 43,730	\$ 36,143	\$ 7,587
12	Early Ed Teacher Dev.	\$ -	\$ 23,128	\$ 23,128	\$ -
12	County PreK Planning Grant	\$ 180,816	\$ -	\$ 91,733	\$ 89,083
12	UPK Mixed Delivery Planning	\$ -	\$ 55,661	\$ 27,533	\$ 28,128
12	Preschool Program	\$ -	\$ 216,323	\$ 216,323	\$ -
12	Quality Rating Improv. System	\$ -	\$ 89,177	\$ 89,177	\$ -
12	STRS on Behalf	\$ -	\$ 629	\$ 629	\$ -
14	Deferred Maintenance	\$ 295,510	\$ 403,762	\$ 95,000	\$ 604,272
16	Forest Reserves	\$ 66,206	\$ 1,348,645	\$ 1,414,851	\$ -
17	Special Reserves	\$ 2,019,114	\$ 667,517	\$ -	\$ 2,686,631
20	OPEB Reserves	\$ 26,830	\$ 132,226	\$ 49,744	\$ 109,312

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 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)		1,374.79	(1.91%)	1,348.50	(1.82%)	1,324.00
(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	4,715,844.00	4.80%	4,942,026.00	(1.44%)	4,870,760.00
2. Federal Revenues	8100-8299	75,600.00	(100.00%)	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	3,433.00	(12.61%)	3,000.00	0.00%	3,000.00
4. Other Local Revenues	8600-8799	1,494,982.00	(36.79%)	945,000.00	4.34%	986,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	49,744.00	(69.85%)	15,000.00	0.00%	15,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(897,724.00)	(28.10%)	(645,500.00)	21.82%	(786,322.00)
6. Total (Sum lines A1 thru A5c)		5,441,879.00	(3.35%)	5,259,526.00	(3.25%)	5,088,438.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				527,084.00		506,388.00
b. Step & Column Adjustment				15,813.00		
c. Cost-of-Living Adjustment						
d. Other Adjustments				(36,509.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	527,084.00	(3.93%)	506,388.00	0.00%	506,388.00
2. Classified Salaries						
a. Base Salaries				1,664,592.00		1,359,726.00
b. Step & Column Adjustment				78,525.00		
c. Cost-of-Living Adjustment						
d. Other Adjustments				(383,391.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,664,592.00	(18.31%)	1,359,726.00	0.00%	1,359,726.00
3. Employee Benefits	3000-3999	1,011,549.00	14.27%	1,155,898.00	3.95%	1,201,598.00
4. Books and Supplies	4000-4999	246,250.00	2.34%	252,000.00	6.43%	268,200.00
5. Services and Other Operating Expenditures	5000-5999	1,213,804.00	.72%	1,222,500.00	1.09%	1,235,821.00
6. Capital Outlay	6000-6999	222,381.00	(12.59%)	194,381.00	(66.56%)	65,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	235,600.00	(21.48%)	185,000.00	11.62%	206,500.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(203,535.00)	(19.54%)	(163,760.00)	(26.12%)	(120,990.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	480,985.00	(6.44%)	450,000.00	0.00%	450,000.00
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)		5,398,710.00	(4.38%)	5,162,133.00	.20%	5,172,243.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		43,169.00		97,393.00		(83,805.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,309,252.00		1,352,421.00		1,449,814.00
2. Ending Fund Balance (Sum lines C and D1)		1,352,421.00		1,449,814.00		1,366,009.00
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)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
d. Assigned	9780	136,195.00		138,000.00		138,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	1,216,226.00		1,311,814.00		1,228,009.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,352,421.00		1,449,814.00		1,366,009.00
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	1,216,226.00		1,311,814.00		1,228,009.00
(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	620,000.00		620,000.00		620,000.00
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		1,836,226.00		1,931,814.00		1,848,009.00
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.						
Staffing reduction's are: Homeless Liaison, CHYBA secretary , and Health Services Specialist.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 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	306,974.00	110.41%	645,890.00	(22.66%)	499,500.00
3. Other State Revenues	8300-8599	3,039,526.00	(5.93%)	2,859,155.00	(17.45%)	2,360,100.00
4. Other Local Revenues	8600-8799	476,424.00	2.74%	489,500.00	4.79%	512,950.00
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	897,724.00	(28.10%)	645,500.00	21.82%	786,322.00
6. Total (Sum lines A1 thru A5c)		4,720,648.00	(1.71%)	4,640,045.00	(10.37%)	4,158,872.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				886,381.00		786,626.00
b. Step & Column Adjustment				42,310.00		34,331.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(142,065.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	886,381.00	(11.25%)	786,626.00	4.36%	820,957.00
2. Classified Salaries						
a. Base Salaries				1,051,969.00		1,017,637.00
b. Step & Column Adjustment				52,599.00		46,881.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(86,931.00)		(495,500.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,051,969.00	(3.26%)	1,017,637.00	(44.08%)	569,018.00
3. Employee Benefits	3000-3999	933,388.00	14.19%	1,065,866.00	(20.94%)	842,691.00
4. Books and Supplies	4000-4999	208,696.00	7.84%	225,050.00	6.87%	240,500.00
5. Services and Other Operating Expenditures	5000-5999	749,968.00	2.53%	768,950.00	4.69%	805,000.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,133,760.00	0.00%	1,133,760.00	.11%	1,135,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	178,255.00	(8.13%)	163,760.00	(26.12%)	120,990.00
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)		5,142,417.00	.37%	5,161,649.00	(12.16%)	4,534,156.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(421,769.00)		(521,604.00)		(375,284.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		1,431,278.00		1,009,509.00		487,905.00
2. Ending Fund Balance (Sum lines C and D1)		1,009,509.00		487,905.00		112,621.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,009,509.00		487,905.00		112,621.00
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)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 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)		1,009,509.00		487,905.00		112,621.00
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.						
Staffing reductions: 2024/2025 savings from the Tabaco Educator retiring, reduction of the homeless liaison and Grant Coordinator. In 2025-2026 if we are not able to obtain additional mental health grants or the ability to do medical billing the reduction of the revenue and salaries are noted in this multi year projection.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 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)		1,374.79	(1.91%)	1,348.50	(1.82%)	1,324.00
(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	4,715,844.00	4.80%	4,942,026.00	(1.44%)	4,870,760.00
2. Federal Revenues	8100-8299	382,574.00	68.83%	645,890.00	(22.66%)	499,500.00
3. Other State Revenues	8300-8599	3,042,959.00	(5.94%)	2,862,155.00	(17.44%)	2,363,100.00
4. Other Local Revenues	8600-8799	1,971,406.00	(27.23%)	1,434,500.00	4.49%	1,498,950.00
5. Other Financing Sources						
a. Transfers In	8900-8929	49,744.00	(69.85%)	15,000.00	0.00%	15,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		10,162,527.00	(2.59%)	9,899,571.00	(6.59%)	9,247,310.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,413,465.00		1,293,014.00
b. Step & Column Adjustment				58,123.00		34,331.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(178,574.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,413,465.00	(8.52%)	1,293,014.00	2.66%	1,327,345.00
2. Classified Salaries						
a. Base Salaries				2,716,561.00		2,377,363.00
b. Step & Column Adjustment				131,124.00		46,881.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(470,322.00)		(495,500.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,716,561.00	(12.49%)	2,377,363.00	(18.87%)	1,928,744.00
3. Employee Benefits	3000-3999	1,944,937.00	14.23%	2,221,764.00	(7.99%)	2,044,289.00
4. Books and Supplies	4000-4999	454,946.00	4.86%	477,050.00	6.63%	508,700.00
5. Services and Other Operating Expenditures	5000-5999	1,963,772.00	1.41%	1,991,450.00	2.48%	2,040,821.00
6. Capital Outlay	6000-6999	222,381.00	(12.59%)	194,381.00	(66.56%)	65,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,369,360.00	(3.70%)	1,318,760.00	1.72%	1,341,500.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(25,280.00)	(100.00%)	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	480,985.00	(6.44%)	450,000.00	0.00%	450,000.00
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)		10,541,127.00	(2.06%)	10,323,782.00	(5.98%)	9,706,399.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(378,600.00)		(424,211.00)		(459,089.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,740,530.00		2,361,930.00		1,937,719.00
2. Ending Fund Balance (Sum lines C and D1)		2,361,930.00		1,937,719.00		1,478,630.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,009,509.00		487,905.00		112,621.00
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)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
d. Assigned	9780	136,195.00		138,000.00		138,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	1,216,226.00		1,311,814.00		1,228,009.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,361,930.00		1,937,719.00		1,478,630.00
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	1,216,226.00		1,311,814.00		1,228,009.00
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	620,000.00		620,000.00		620,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		1,836,226.00		1,931,814.00		1,848,009.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		17.42%		18.71%		19.04%
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)		2,067,588.00				
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)		10,541,127.00		10,323,782.00		9,706,399.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		10,541,127.00		10,323,782.00		9,706,399.00
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)		10,541,127.00		10,323,782.00		9,706,399.00
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)		421,645.08		412,951.28		388,255.96
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		354,000.00		354,000.00		354,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		421,645.08		412,951.28		388,255.96
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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 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 (2023-24)	10.50	19.66	87.2%	Not Met		
1st Subsequent Year (2024-25)	9.00	9.00	0.0%	Met		
2nd Subsequent Year (2025-26)	9.00	9.00	0.0%	Met		
District Funded County Program ADA (Form AI, Line B2g)						
Current Year (2023-24)	0.00	0.00	0.0%	Met		
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met		
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met		
County Operations Grant ADA (Form AI, Line B5)						
Current Year (2023-24)	1,352.40	1,374.79	1.7%	Met		
1st Subsequent Year (2024-25)	1,245.00	1,348.50	8.3%	Not Met		
2nd Subsequent Year (2025-26)	1,381.00	1,324.00	-4.1%	Not Met		
Charter School ADA and Charter School Funded County Program ADA (Form AI, Lines C1 and C3f)						
Current Year (2023-24)	53.00	53.00	0.0%	Met		
1st Subsequent Year (2024-25)	53.00	53.00	0.0%	Met		
2nd Subsequent Year (2025-26)	53.00	53.00	0.0%	Met		

1B. Comparison of County Office ADA to the Standard

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

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

Explanation: Our Charter ADA has increased since first interim, also our school district's ADA has increased at P-1 from budget estimates.

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 (2023-24)	4,843,742.00	5,375,941.00	11.0%	Not Met	
1st Subsequent Year (2024-25)	4,831,250.00	5,342,026.00	10.6%	Not Met	
2nd Subsequent Year (2025-26)	4,765,340.00	5,270,760.00	10.6%	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)

Their are a few factors that have changed since 1st Interim: I did not budget for the County Community Schools additional funding, also our

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 (Form 011, Objects 1000-3999) (Form 01CSI, Item 3A)	Second Interim		
		Projected Year Totals		
		(Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2023-24)	6,162,186.00	6,074,963.00	-1.4%	Met
1st Subsequent Year (2024-25)	5,930,877.00	5,892,141.00	-.7%	Met
2nd Subsequent Year (2025-26)	5,299,945.00	5,300,378.00	0.0%	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 MET - Total salaries and benefits have not changed since first interim by more than the standard for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

The 2nd Subsequent year has a reduction in staffing due to the our mental health grants ending. We are working on new grants and also medical billing which will hopefully be implemented by the 2025 2026 fiscal year but is not included in the estimates.

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 (2023-24)	404,926.00	382,574.00	-5.5%	Yes
1st Subsequent Year (2024-25)	177,863.00	645,890.00	263.1%	Yes
2nd Subsequent Year (2025-26)	180,463.00	499,500.00	176.8%	Yes

Explanation:
(required if Yes)

We have been able to reallocate some mental health costs to other programs, this will save some of our mental health dollars for future fiscal years. This also moves the revenue from 2023/2024 to 2024/2025.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2023-24)	3,010,527.00	3,042,959.00	1.1%	No
1st Subsequent Year (2024-25)	2,190,253.00	2,862,155.00	30.7%	Yes
2nd Subsequent Year (2025-26)	1,580,597.00	2,363,100.00	49.5%	Yes

Explanation:
(required if Yes)

The state budget has approved additional funds such as the Arts and Music, prop 28, and the Student Support and Enrichment Block Grant funding that had not reflected in prior budget models. Also the County Community School funding has been added.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2023-24)	1,774,393.00	1,971,406.00	11.1%	Yes
1st Subsequent Year (2024-25)	1,598,830.00	1,434,500.00	-10.3%	Yes
2nd Subsequent Year (2025-26)	926,355.00	1,498,950.00	61.8%	Yes

Explanation:
(required if Yes)

Adjustments were made to our local revenues creating increases and decreases. Some of the adjustments are: additional interest is estimated based on our county giving us our 2022/2023 interest. Also the dental van being fully paid for in the current fiscal year, although final payment will not go out until next fiscal year.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2023-24)	518,027.00	454,946.00	-12.2%	Yes
1st Subsequent Year (2024-25)	339,432.00	477,050.00	40.5%	Yes
2nd Subsequent Year (2025-26)	287,682.00	508,700.00	76.8%	Yes

Explanation:
(required if Yes)

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2023-24)	2,086,047.00	1,963,772.00	-5.9%	Yes
1st Subsequent Year (2024-25)	1,133,987.00	1,991,450.00	75.6%	Yes
2nd Subsequent Year (2025-26)	1,046,207.00	2,040,821.00	95.1%	Yes

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Status
	Projected Year Totals	Projected Year Totals		
Total Federal, Other State, and Other Local Revenues (Section 4A)				
Current Year (2023-24)	5,189,846.00	5,396,939.00	4.0%	Met
1st Subsequent Year (2024-25)	3,966,946.00	4,942,545.00	24.6%	Not Met
2nd Subsequent Year (2025-26)	2,687,415.00	4,361,550.00	62.3%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2023-24)	2,604,074.00	2,418,718.00	-7.1%	Not Met
1st Subsequent Year (2024-25)	1,473,419.00	2,468,500.00	67.5%	Not Met
2nd Subsequent Year (2025-26)	1,333,889.00	2,549,521.00	91.1%	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)

We have been able to reallocate some mental health costs to other programs, this will save some of our mental health dollars for future fiscal years. This also moves the revenue from 2023/2024 to 2024/2025.

Explanation:

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

The state budget has approved additional funds such as the Arts and Music, prop 28, and the Student Support and Enrichment Block Grant funding that had not reflected in prior budget models. Also the County Community School funding has been added.

Explanation:

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

Adjustments were made to our local revenues creating increases and decreases. Some of the adjustments are: additional interest is estimated based on our county giving us our 2022/2023 interest. Also the dental van being fully paid for in the current fiscal year, although final payment will not go out until next fiscal year.
- 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)

Explanation:

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

5. CRITERION: Facilities Maintenance

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

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

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

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

		Second Interim Contribution	
		Projected Year Totals	
		(Fund 01, Resource 8150,	
		Objects 8900-8999)	Status
1.	OMMA/RMA Contribution	124,458.36	0.00
			Not Met
2.	First Interim Contribution (information only)		0.00
	(Form 01CSI, First Interim, Criterion 5, Line 1)		

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

☒	Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
☐	Other (explanation must be provided)

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

6. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	17.4%	18.7%	19.0%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	5.8%	6.2%	6.3%

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):

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

Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
2,067,588.00		

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			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2023-24)	43,169.00	5,398,710.00	N/A	Met
1st Subsequent Year (2024-25)	97,393.00	5,162,133.00	N/A	Met
2nd Subsequent Year (2025-26)	(83,805.00)	5,172,243.00	1.6%	Met

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

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

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

Explanation:
(required if NOT met)

7. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance	
	County School Service Fund	
	Projected Year Totals	
	(Form 011, Line F2)/(Form MYPI, Line D2)	
		Status
Current Year (2023-24)	2,361,930.00	Met
1st Subsequent Year (2024-25)	1,937,719.00	Met
2nd Subsequent Year (2025-26)	1,478,630.00	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance	
	County School Service Fund	
	(Form CASH, Line F, June Column)	
		Status
Current Year (2023-24)	1,350,018.00	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 \$80,000 (greater of)	0 to \$7,072,999
4% or \$354,000 (greater of)	\$7,073,000 to \$17,684,999
3% or \$707,000 (greater of)	\$17,685,000 to \$79,581,000
2% or \$2,387,000 (greater of)	\$79,581,001 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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
County Office's Expenditures and Other Financing Uses(Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	10,541,127.00	10,323,782.00	9,706,399.00
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	
		(2023-24)	(2024-25)	(2025-26)
1.	Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	10,541,127.00	10,323,782.00	9,706,399.00
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)	10,541,127.00	10,323,782.00	9,706,399.00
4.	Reserve Standard Percentage Level	4%	4%	4%
5.	Reserve Standard - by Percent (Line A3 times Line A4)	421,645.08	412,951.28	388,255.96
6.	Reserve Standard - by Amount (From percentage level chart above)	354,000.00	354,000.00	354,000.00
7.	County Office's Reserve Standard (Greater of Line A5 or Line A6)	421,645.08	412,951.28	388,255.96

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	
		(2023-24)	(2024-25)	(2025-26)
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)	1,216,226.00	1,311,814.00	1,228,009.00
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)	620,000.00	620,000.00	620,000.00
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)	1,836,226.00	1,931,814.00	1,848,009.00
9.	County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	17.42%	18.71%	19.04%
County Office's Reserve Standard				
(Section 8A, Line 7):		421,645.08	412,951.28	388,255.96
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:

Our County as a whole relies on Forest Reserves dollars. The loss of the funds will greatly impact the status of all of our District's. Most of the funds are pass thru to us but as a County Office we will be able to make it with out the funds but our small districts will lean on us even more with the loss of the forest reserv e dollars.

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 (2023-24)	(860,238.00)	(897,724.00)	4.4%	37,486.00	Met
1st Subsequent Year (2024-25)	(936,438.00)	(645,500.00)	-31.1%	(290,938.00)	Not Met
2nd Subsequent Year (2025-26)	(1,143,798.00)	(786,322.00)	-31.3%	(357,476.00)	Not Met
1b. Transfers In, County School Service Fund *					
Current Year (2023-24)	49,744.00	49,744.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	0.00	15,000.00	New	15,000.00	Met
2nd Subsequent Year (2025-26)	0.00	15,000.00	New	15,000.00	Met
1c. Transfers Out, County School Service Fund *					
Current Year (2023-24)	480,985.00	480,985.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	300,000.00	450,000.00	50.0%	150,000.00	Not Met
2nd Subsequent Year (2025-26)	120,000.00	450,000.00	275.0%	330,000.00	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?				

* 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)

Adjustments in contributions from General fund to restricted funds have been updated, the amount of the contribution includes our special education bill back. A reduction from 1st Interim was made with assumptions of the bill back being reduced.

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 have increased our estimated contribution to our reserves and deferred maintenance plans as our facility needs grow. This is the best way for us to plan for any future building projects.

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)

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?

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2023
		Funding Sources (Revenues)	Debt Service (Expenditures)	
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

	Prior Year (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Type of Commitment (continued):	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 (2022-23)	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)
- b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

Yes

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

193,800.00	138,471.00
193,800.00	138,471.00
0.00	0.00
Actuarial	Actuarial
Dec 01, 2021	Jan 11, 2024

3 OPEB Contributions

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

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

First Interim
(Form 01CSI, Item S7A)

Second Interim

10,767.00	10,767.00
10,767.00	10,767.00
10,767.00	10,767.00

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

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

27,026.00	37,443.00
5,000.00	5,000.00
5,000.00	5,000.00

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

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

27,026.00	5,683.00
27,026.00	2,795.00
27,026.00	4,707.00

- d. Number of retirees receiving OPEB benefits

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

4.00	4.00
0.00	1.00
0.00	1.00

4. Comments:

Our new actuarial study was completed on January 11, 2024. Data above reflects the new report, we also have an employee retiring at the end of this fiscal year that will be eligible for our OPEB benefits.

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	First Interim	Second Interim
	(Form 01CSI, Item S7B)	
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

3 Self-Insurance Contributions	First Interim	Second Interim
	(Form 01CSI, Item S7B)	
a. Required contribution (funding) for self-insurance programs		
Current Year (2023-24)		
1st Subsequent Year (2024-25)		
2nd Subsequent Year (2025-26)		

b. Amount contributed (funded) for self-insurance programs		
Current Year (2023-24)		
1st Subsequent Year (2024-25)		
2nd Subsequent Year (2025-26)		

4 Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

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) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full-time-equivalent (FTE) positions	7.0	8.3	7.3	6.3

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

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete 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
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

6. Amount included for any tentative salary schedule increases

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

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.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	34.5	36.5	32.5	28.0

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.

Yes

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

Negotiations Settled Since 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
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

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

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

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

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

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

- 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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

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

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

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

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.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	5.0	5.0	5.0	5.0

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.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits	
4. Amount included for any tentative salary schedule increases	
Current Year (2023-24)	1st Subsequent Year (2024-25)

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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			

Management/Supervisor/Confidential
Step and Column Adjustments

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are step & column adjustments included in the interm and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.	Are any funds other than the 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?	Yes
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)

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 20, 2024

Signed: _____
County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

As County Superintendent of Schools, I certify that based upon current projections this county office will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

QUALIFIED CERTIFICATION

As County Superintendent of Schools, I certify that based upon current projections this county office may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

NEGATIVE CERTIFICATION

As County Superintendent of Schools, I certify that based upon current projections this county office will not meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Cindy Blanchard

Telephone: 530-623-2861

Title: Chief Business Official

E-mail: cblanchard@tcoek12.biz

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected ADA for County Operations Grant or county operated programs has not changed for any of the current or two subsequent fiscal years by more than two percent since first interim.		X
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since 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	
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
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) 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)		
S9	Status of Other Funds	Management/supervisor/confidential? (Section S8C, Line 1b)		
		Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	10,541,127.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	350,904.00
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	222,381.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	1,159,360.00
5. Interfund Transfers Out	All	9300	7600-7629	480,985.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	27,836.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	808,808.00

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)				2,699,370.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				7,490,853.00
Section II - Expenditures Per ADA				2023-24 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column D, sum of lines B1d and C9)*				72.66
B. Expenditures per ADA (Line I.E divided by Line II.A)				103,094.59
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.)	103,094.00	72.66
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)	103,094.00	72.66
B. Required effort (Line A.2 times 90%)	92,784.60	65.39
C. Current year expenditures (Line I.E and Line II.B)	7,490,853.00	103,094.59
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)	0.00%	0.00%
*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated Funded ADA has been preloaded. Manual adjustment may be required to reflect estimated Annual ADA.		

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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 468,928.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 5,568,592.00

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) 8.42%

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) 714,771.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 124,542.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	46,500.00
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)	22,575.62
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)	908,388.62
9. Carry-Forward Adjustment (Part IV, Line F)	208,438.93
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,116,827.55
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	374,035.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,873,012.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	2,876,604.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	361,630.00
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)	423,413.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
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)	1,317,180.00
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)	95,332.00
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)	245,543.38
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)	23,341.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	366,403.00
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)	7,956,493.38
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)	11.42%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	14.04%

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)	908,388.62
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	40,004.19
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 (9.30%) times Part III, Line B19); zero if negative	208,438.93
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.30%) times Part III, Line B19) or (the highest rate used to recover costs from any program (9.30%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	208,438.93
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)	208,438.93

Approved
indirect
cost rate: 9.30%

Highest
rate used
in any
program: 9.30%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3183	30,626.00	2,384.00	7.78%
01	3310	94,773.00	1,950.00	2.06%
01	3315	20,043.00	908.00	4.53%
01	3327	15,875.00	1,473.00	9.28%
01	3385	14,254.00	1,300.00	9.12%
01	5810	120,520.00	695.00	0.58%
01	6333	183,000.00	17,000.00	9.29%
01	6520	55,061.00	3,301.00	6.00%
01	6546	20,122.00	1,700.00	8.45%
01	6680	36,910.00	3,191.00	8.65%
01	6685	41,886.00	2,474.00	5.91%
01	6690	16,453.00	138.00	0.84%
01	7366	165,476.00	15,100.00	9.13%
01	7368	42,197.00	3,532.00	8.37%
01	7810	1,225,758.00	112,989.00	9.22%
01	9010	257,330.00	10,120.00	3.93%
11	6391	22,429.00	2,000.00	8.92%
12	5035	61,802.00	4,849.00	7.85%
12	5055	56,981.00	4,930.00	8.65%
12	6054	21,228.00	1,900.00	8.95%
12	6057	83,928.00	7,805.00	9.30%
12	6102	18,583.00	1,728.00	9.30%
12	6127	87,109.00	2,068.00	2.37%



Trinity County Office Of Education
2023/2024
General Fund 01- February 29, 2024

Beginning Balance \$ 2,732,617

	Current Budget	Year to Date Activity	Remaining Budget	% of Budget Recvd/Expend
<u>Revenue Accounts</u>				
Local Control Funding Formula	\$ 4,715,844	\$ 3,007,609	\$ 1,708,235	63.78%
Federal Revenues	\$ 382,574	\$ 24,632	\$ 357,942	6.44%
Other State	\$ 3,042,959	\$ 676,331	\$ 2,366,628	22.23%
Other Local	\$ 1,971,406	\$ 512,975	\$ 1,458,431	26.02%
Total Revenues	\$ 10,112,783	\$ 4,221,547	\$ 5,891,236	41.74%

<u>Expense Accounts</u>				
Certificated Personnel Salaries	\$ 1,413,465	\$ 909,836	\$ 503,629	64.37%
Classified Personnel Salaries	\$ 2,716,561	\$ 1,684,865	\$ 1,031,696	62.02%
Employee Benefits	\$ 1,944,937	\$ 1,175,272	\$ 769,665	60.43%
Books & Supplies	\$ 447,033	\$ 163,844	\$ 283,189	36.65%
Services & Other Operating Srv	\$ 1,963,772	\$ 980,990	\$ 982,782	49.95%
Capitail Outlay	\$ 222,381	\$ 222,258	\$ 123	99.94%
Spec Ed, Excess Costs	\$ 160,000	\$ 135,348	\$ 24,652	84.59%
Pass Thru to Districts	\$ 1,209,360	\$ 80,930	\$ 1,128,430	6.69%
Indirect Costs	\$ (25,280)	\$ (15,490)	\$ (9,790)	61.27%
Total Expenses	\$ 10,052,229	\$ 5,337,853	\$ 4,714,376	53.10%

Transfers In, Retiree Ins	\$ 49,744	\$ 49,744	\$ -
Transfers Out	\$ 480,985	\$ 130,985	\$ 350,000

Budget for Rev/Exp \$ (370,687)

Net Ending Balance \$ 2,361,930



March 08, 2024

To: Tim Nordstrom, Assistant Superintendent
Cindy Blanchard, Chief Business Official

From: Jeff Morris, Facilities Fiscal Analyst

Re: Current Status re School Facilities Projects

COUNTYWIDE

Likely 2024 Statewide School Facilities Bond: There will likely be a school facilities bond on the statewide ballot in November of 2024. The most likely legislative contender (legislation must pass and then it goes to the voters) is AB247 (Muratsuchi).

More info is available here: <https://legiscan.com/CA/text/AB247/id/2834138>

Behavioral Health Facilities Funding: No significant updates.

Electric School Buses: No significant updates

CAL OES Hazard Mitigation Plan Development – TCOE staff is working on a structured timeline and drafting a Request for Proposals (RFP) for a consultant to drive the plan development process.

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

General Plan Update: TCOE continues to track the process.

Extreme Heat Grant Opportunity: **Update:** Successfully applied for Technical Assistance to help determine how to combine (or not) projects across districts. We should have a better idea of strategy within next few weeks. TAUSD's grant contact was included in the process.

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

BURNT RANCH

- **Versa Court:** **Update:** Revised bid package came in with a VERY affordable low bid response.

CHYBA (California Heritage Youth Build Academy) – No new news on the facilities side of things.

COFFEE CREEK

- *Kitchen Equipment Regulations* – No new news
- *Generator* - **District still needs to decide on a replacement project** regarding their Coast Central Award since generator has been fixed with other assistance. Our recommendation is to initiate design for either ADA generally or focus on the design for a commercial kitchen.

DOUGLAS CITY

- *UPK Facilities Application*: District administrator and faculty met as a team and worked out the optimum location for the building. Pending district board action on Monday, Feb 12, direction will be given to the architect to proceed.
- *Shade Structure*: Expect spring 2024 installation
- *Behavioral Health Project*: See overview at beginning of report

JUNCTION CITY

- *Water System Replacement* – While the project is still in the design phase, the district received an initial notice from the State Water Board that **the project will receive implementation funding, including the backup generator**. This is likely a \$ 1 million dollar plus project.
- *UPK Facilities Application* – District did a site walk with their new architect, project engineers and key TCOE personnel and has determined the optimum location for the building.
- *Future Modernization* – No new news.
- *HVAC* – We will likely be looking at the Extreme Heat funding opportunity to fund a campus wide HVAC replacement.

LEWISTON

- *Universal Pre-Kindergarten* – **Update:** Revised bid package was released and we hope to have more affordable bids.
- *ESSER III / HVAC / Electrical* – Designs are nearly approved by the Division of State Architects (DSA) and we should be on track to bid project within next few months. This is another project that would benefit from the Extreme Heat Funding grant since it is likely that there will not be enough ESSER funding to complete the campus wide scope.
- *Additional Projects, Modernization Funds, etc.* – TCOE staff is working with LESD staff and board members to review overall short- and long-term steps for improving the overall campus.

MOUNTAIN VALLEY

- No new news

SOUTHERN TRINITY

- *HVAC replacement (CAL Shape – California Energy Commission)*: **Update:** District approved updated scope by PACE engineering. Next step is to get a scope for CO2 monitor portion of the work developed and integrated into a bid package.
- *Architect Recruitment, Facilities Master Planning, ESSER Projects*: TCOE staff has created a draft survey to include Semingson's key questions. Will finalize and work with district and Semingson on survey distribution.

TRINITY ALPS

- *Extreme Heat Grant:* District will likely be applying for the Extreme Heat grant funding on their own, but we'll be in close coordination.

TRINITY CENTER

- *No new updates*

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.
- *New Signage:* Over the last few months, TCOE staff has been analyzing our internal and external signage and "wayfinding." You'll notice some changes / additions starting to be implemented.
- *ADA Analysis and Design:* No new updates
- *Lease agreement with County of Trinity and related items:* No new updates



**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, 2024

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

Dear Superintendent Robles:

Subject: 2023–24 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 18, 2024. If you have any questions or concerns, please contact our office by phone at 916-322-1770 or email at SACINFO@cde.ca.gov.

Sincerely,

/s/

John Miles, Administrator
Fiscal Oversight and Support Office

JM:rs
2024-0203-53

cc: Cindy Blanchard, Chief Business Official, Business Services