

Memorandum of Understanding Between  
The Orange County Superintendent of Schools  
And  
“Newport Mesa Unified School District”  
2018-2019

The Orange County Superintendent of Schools, which operates the Division of Special Education Services within the Orange County Department of Education, hereinafter referred to as “OCDE” and the “Newport Mesa Unified School District,” herein referred to as “District,” and collectively referred to herein as the “Parties,” mutually agree as follows (Agreement):

1. Basis of Agreement

Pursuant to the authority established in Education Code Sections 56195, 56195.1, 56195.3 and 56195.5, OCDE may provide for the education of individual pupils in special education programs who reside in other districts or counties. The OCDE Division of Special Education Services operates the OCDE Special Schools Program to provide special education programs and services to individuals with exceptional needs requiring intensive educational services, including a regional deaf and hard of hearing program.

2. Term of Agreement

This Agreement is effective for the period beginning July 1, 2018, and ending June 30, 2019.

3. Acknowledgment of Special Education Funding Formula

It is acknowledged that, in accordance with Part 30 of the Education Code, Chapter 7.2, Section 56836 et seq., the California State funding formula for special education programs, services and administration generates an entitlement based on the average daily attendance of pupils in the local education agencies that comprise a Special Education Local Plan Area (SELPA). It is further acknowledged that the SELPA base year calculations for special education funding under Assembly Bill 602 (AB 602) include a dollar amount that is transferred back to the SELPA of residence for pupils served in special education programs prior to implementation of AB 602. The Parties acknowledge that both the distribution of these special education funds and the District's fiscal responsibility for students served outside the SELPA of residence are determined by the Local Plan of the SELPA of residence.

4. Scope of Program and Referral Process to OCDE

OCDE shall conduct special education programs and services for those eligible pupils of the District referred by their Individualized Education Program (IEP) Teams when it is jointly determined by the District and OCDE that the pupil's educational needs as specified in the pupil's IEP can be appropriately met by the programs and services operated by OCDE. Prior to offering placement in any OCDE Special Schools Program, the District shall contact the appropriate OCDE Special Schools Principal to discuss a possible referral and the appropriateness of the OCDE Special Schools Program placement. If the referral seems appropriate, the District shall obtain from the parent authorization to release information to OCDE and submit an OCDE referral packet to the appropriate OCDE Special Schools Principal

as well as schedule a visitation with the parent. OCDE referral packets are available on-line at <http://www.ocde.us/sped/Pages/default.aspx>.

Upon review of the referral packet and site visit by parent, the OCDE Special Schools Principal and District representative will coordinate an IEP team meeting for purposes of discussing possible placement in an OCDE Special Schools Program. OCDE shall maintain and provide special education programs for District pupils during the 2018-2019 school year within the administrative parameters established by the Special Education Fiscal Advisory Committee. Class size ranges and student-adult ratios shall be maintained in a manner which allows OCDE to meet the programmatic, health and safety needs of the pupils.

#### 5. Responsibility of School District of Residence

The District and OCDE acknowledge that the District, as the pupil's district of residence, maintains primary responsibility as the local education agency (LEA) to ensure the pupil receives a free appropriate public education. In the event a pupil participating in an OCDE Special Schools Program moves out of the District, the District shall immediately provide OCDE written notice of the pupil's change in residence, including the new school district of residence, if known. Similarly, OCDE shall immediately notify District in the event a parent reports a change in residence, including the new school district of residence, if known.

#### 6. Annual and Triennial Reviews

The District shall be notified of annual reviews scheduled for its pupils participating in an OCDE Special Schools Program and may provide a representative who will participate in the development of the annual IEP. For initial placement, triennial review, recommendation for

home instruction, or a change in eligibility or services specified on the current IEP, a District representative who is authorized to approve or disapprove the allocation of specified District resources necessary for the implementation of the pupil's IEP shall attend the IEP team meeting. For pupils enrolled in an OCDE Special Schools Program who are participating in a general education program on the school site in the school district where the OCDE Special Schools Program is located ("Host District") OCDE will work with the Host District to provide a general education teacher at IEP team meetings. In the event the Host District is unable to provide a general education teacher for the IEP team meeting, the District agrees to provide a general education teacher unless otherwise waived in writing by the pupil's parent in accordance with the Individuals with Disabilities Education Act (IDEA) and State law. For all other pupils enrolled in an OCDE Special Schools Program, the District agrees to provide a general education teacher at IEP team meetings unless otherwise waived in writing by pupil's parent in accordance with the IDEA and State law. Subject to approval by the pupil's parents, the general education teacher and/or other IEP team participants may use alternative means of meeting participation, such as video conferences and conference calls.

Progress reports relating to goals and objectives in a pupil's IEP shall be sent by OCDE to parents per the pupil's IEP schedule for progress reporting and to the Director of Special Education of the District upon request. When requested by District or parent, an updated report shall be provided if there is no current progress report whenever a pupil is scheduled for an IEP review or when pupil's enrollment in OCDE is terminated.

7. Integration/Mainstreaming Opportunities

The Host District where OCDE Special Schools Programs operate often provide opportunities for pupils enrolled in an OCDE Special Schools Program to integrate with non-disabled typical peers during the school day. These opportunities are typically in non-core curriculum areas such as physical education, art, music, assemblies, recess and lunch. Some pupils enrolled in an OCDE Special Schools Program will participate in core curriculum activities for a portion of the school day in a program operated by the Host District, however, such pupils are supervised by OCDE staff at all times during such activities. In the event a pupil enrolled in an OCDE Special Schools Program is participating in core curriculum activities in a program operated by the Host District for more than 50% of the school day, the Host District will be reimbursed for any costs incurred resulting from such pupil's participation, upon OCDE's receipt of appropriate documentation of such costs.

8. Assessments/Independent Educational Evaluations

OCDE and District shall coordinate and collaborate in conducting assessments for pupils participating in an OCDE Special Schools Program. In the event OCDE staff is not available to conduct a requested assessment, OCDE shall notify the District and/or District's SELPA to assist in conducting such assessment(s). In the event a referral is made by a pupil's IEP team or a pupil's parent/guardian for an educationally related mental health services (ERMHS) assessment, OCDE shall immediately notify the District, and the District shall determine how to proceed with the requested ERMHS assessment.

In the event a request is made for an independent educational evaluation (IEE), OCDE shall immediately forward such request to the District and the District, in collaboration with

OCDE, shall determine how to respond to the request for an IEE. If the District receives a request for assessment or IEE for a student referred to or enrolled in an OCDE Special Schools Program, the District shall immediately notify OCDE of the request and collaborate with OCDE as to how to respond. OCDE and/or the District may also schedule an IEP team meeting to further discuss the requested IEE or assessment.

9. Pupil Count

A count shall be taken of the number of pupils enrolled in OCDE's Special Schools Program as of the first day of each calendar month, July 1, 2018 through June 1, 2019. A pupil shall be counted as "enrolled" in an OCDE Special Schools Program on the first day of attendance in the program or fourteen (14) days after the IEP team has met and an approved IEP has been executed for the pupil's educational placement in an OCDE Special Schools Program, whichever occurs sooner. Pupils continuing in an OCDE Special Schools Program from the previous school year shall be counted as "enrolled" on the first school day in September unless written notification of withdrawal is received from either the parent or district of residence. If a continuing pupil has not attended school by the eleventh (11<sup>th</sup>) day of the first school month, OCDE shall notify the district of residence and a determination shall be made regarding continuing enrollment. In the event either OCDE or District are informed that a pupil has been withdrawn by the parent from an OCDE Special Schools Program, each agency shall immediately notify the other of such withdrawal. Any pupil withdrawn by the parent from an OCDE Special Schools Program is no longer counted as "enrolled" or considered a continuing pupil for the following school year.

10. Definitions

a. "Special Education Fiscal Advisory Committee" shall be a committee comprised of the Orange County Special Education Local Plan Area Directors, Chief Business Officials representing each SELPA and OCDE representatives including the Chief of Special Education Services Division, Director of Special Schools and Programs, Business Administrator, and the Assistant Superintendent of Business Services, or designee.

b. "Regional Special Education Programs" are the special education classes and support services operated by OCDE for severely disabled and medically fragile pupils, pupils with low incidence disabilities, pupils with autism spectrum disorders, pupils with emotional disturbances and other eligible pupils.

c. "Regional Deaf/Hard of Hearing (D/HH) Program" shall include classes and services operated by OCDE for Deaf and Hard of Hearing pupils who are learning through total communication, utilizing sign language, note-takers, oral speech and residual hearing.

d. "Regional Oral Deaf Program" shall include classes and services operated by OCDE for Deaf and Hard of Hearing pupils who are learning through oral and written communication using oral speech, speech reading, residual hearing, auditory devices and cochlear implants.

e. "Special Education Program Income" shall be defined as the sum of all State and Federal funds generated by or on behalf of pupils transferred to regional programs operated by OCDE Special School Programs under this Agreement. For the purposes of this Agreement:

f. "Special Education Program Expenditures" shall include Direct Costs, Direct Support Costs and Indirect Cost of OCDE Special Schools Programs.

g. “Average Cost Per Pupil” shall refer to the Special Education Program Expenditures attributable to the program divided by the average number of pupils enrolled during the year.

h. “Average Number of Pupils” shall refer to the total of the number of pupils counted on the first school day of each calendar month divided by the number of calendar months in the period specified.

#### 11. Funding

In consideration of the enrollment of pupils in special education programs conducted by OCDE, the SELPA and/or the school district transferring pupils to the regional programs operated by OCDE agree to pay the average cost per pupil based on expenditure categories and ratios reviewed by the Special Education Fiscal Advisory Committee and shall provide for program funding as follows:

a. The District shall be responsible for the Average Cost per Pupil in an OCDE Special Schools Program, including the Regional Deaf/Hard of Hearing Program, multiplied by the average number of pupils enrolled, minus Special Education Program income received by OCDE for the purpose of educating said pupils including, but not limited to Revenue Limit, AB 602 funds, and Federal I.D.E.A. Local Assistance Grant funds. The District shall be responsible for the Average Cost Per Pupil in the Regional Oral Deaf Program multiplied by the average number of pupils enrolled, minus Special Education Program income received by OCDE for the purpose of educating said pupils including, but not limited to Revenue Limit, AB 602 funds, and Federal I.D.E.A. Local Assistance Grant funds.



b. Special Circumstance Assistant (SCA). The District, as specified in its SELPA's Local Plan, shall be responsible for the full cost of additional personnel required for the benefit of and specified in the IEP for individual pupils who are residents of the District.

c. The following documents shall be used as a basis for all figures reported:

- (1) Various Program Cost Reports
- (2) State Form 01
- (3) In-House Accounting Reports

d. OCDE Special Schools Program income and expenditures shall be listed in accordance with The California School Accounting Manual Standardized Account Code Structure for Special Education as of April 19, 1999, with a summary page as shown in Appendix A, incorporated herein.

e. Indirect cost for Special Education Programs operated by OCDE shall be at the State approved rate not to exceed 7.5% of total Program expenditures.

f. OCDE shall bill the District on a monthly basis and forward invoices to the District's accounting department.

12. Related Services/Designated Instructional Services (DIS)/Supplementary Aids

OCDE provides the following related services as part of its Special Schools Programs: Speech-Language Pathology Services, Adapted Physical Education, Physical Therapy, Occupational Therapy, Health and Nursing, Specialized Physical Health Care, Vocational Counseling, Adult Transition, Assistive Technology/Alternative Augmentative Communication, Vision Training, Orientation and Mobility, Behavior Management/Intervention and

Psychological Counseling. In addition to the above, as part of its Regional D/HH Program and Regional Oral Deaf Program, OCDE provides Audiological services and Sign Language Interpreters. Any other related services or supplementary aids necessary for the pupil to benefit from the special education program, including but not limited to ERMHS, and low incident services and equipment, shall be provided by the District or as otherwise agreed to by OCDE and the District. Translator services at IEP team meetings and/or translation of documents shall be provided by the District or as otherwise agreed to by OCDE and the District. In addition, OCDE shall separately bill the District for the services provided by an SCA as required by the pupil's IEP.

13. Home Instruction

When a pupil is absent from school for more than ten (10) consecutive school days as a result of a medical condition and is expected to have an extended health related absence, the pupil's IEP team shall review the IEP and determine appropriate educational services. A District representative who is authorized by the District's Director of Special Education to approve or disapprove the allocation of specified District resources necessary for the implementation of the pupil's IEP shall participate in the IEP team meeting when considering a placement for home or hospital instruction. When recommending placement for home or hospital instruction, the IEP team shall consider documentation from the pupil's treating physician indicating the pupil's condition, verifying that the condition prevents the pupil from attending school and providing a projected date for the pupil's return to school. Any in-home instruction, including other related services, shall be provided by the District or as otherwise agreed to by OCDE and the District. In the event the pupil is hospitalized in a facility located outside of the District, it is the District's

responsibility to inform the parent that instruction will be provided in accordance with Education Code section 48207 and 48208. In either circumstance, it may be necessary to exit the pupil from OCDE in order for the District to provide the necessary in-home instruction or for the pupil to receive hospital instruction. In the event OCDE and the District agree that OCDE will provide in-home or hospital instruction to the pupil, OCDE shall separately bill the District for such services.

14. Transportation

a. Transportation by the Orange County Department of Education

The District shall provide transportation for its pupils participating in an OCDE Special Schools Program unless otherwise agreed between the District and OCDE. In the event OCDE agrees to transport a pupil, the District shall be responsible for the difference between the Direct and Direct Support Cost of home-to-school transportation as shown on the annual State Transportation Report plus one percent (1%) indirect support costs and the State transportation allocation received by the OCDE on a per pupil basis pursuant to Appendix B, incorporated herein. The District shall pay for the full cost of one-on-one transportation assistants as specified in the pupil's IEP. In the event OCDE is transporting five or more District pupils from one Special Schools Program site, the District shall provide OCDE written notice on or before December 1 of each year of any proposed changes in the number of students requiring OCDE transportation for the following school year. Absent appropriate notice from the District of any proposed change in transportation for the following school year, the District may be solely responsible for funding the costs related to such change in transportation. Similarly, OCDE shall

provide the District written notice on or before December 1 of each year of any proposed changes in OCDE's transportation services, not including cost projections, for the following school year.

b. Transportation by District

Districts transporting pupils to an OCDE Special Schools Program shall ensure that buses arrive at the school site with sufficient time to unload students prior to the beginning of the instructional day and to load them at the end of the instructional day. Delays requiring either overtime supervision or causing portions of the instructional program to be missed and subsequently made up may result in charges to the District for additional costs incurred by OCDE related to such delays.

15. Due Process and Complaints

OCDE and District agree to collaborate and fully cooperate in any due process proceeding involving a pupil currently attending or formerly enrolled in an OCDE Special Schools Program, including resolution sessions, mediations and hearings, as well as coordinating witness availability and producing documents regarding the pupil.

In the event OCDE is named as the sole LEA in a due process complaint, OCDE and District agree that District, as the pupil's school district of residence, is a necessary party to the due process proceedings.

OCDE and District shall also fully participate in the investigation and provision of documentation related to any complaint filed with the State of California, the Office for Civil Rights, or any other State and/or federal governmental body or agency.

16. Estimated Billing

The estimated billing for 2018-2019 will be based on actual information for 2017-2018 plus COLA as set forth in the most current State Budget plus any budgeting projections for step and column, and salary and benefit increases.

17. Final Accounting

An accounting accompanied by completed Appendices A and B with appropriate supporting documentation shall be sent to each District by September 15 of the following year. In addition, OCDE shall provide a quarterly expenditure report to the District's Director of Special Education. Corrections to prior year OCDE Special Schools Program costs resulting from adjustments to income or expenditure calculations shall be credited or billed to the District affected by the correction or adjustments.

18. Projected Enrollment/Facilities and Staffing Needs

In order to assist OCDE in planning for both facilities and staffing needs for its programs, each District shall submit to OCDE, in writing, on or before December 1 of each year, the projected number of pupils expected to be transferred to OCDE programs for special education and support services in the following school year. Absent a projection, the number of District pupils reported in the current year December 1 Federal Pupil Count shall be used for facilities, staffing and budget planning by OCDE for the following school year. In the event the District intends to withdraw five (5) or more pupils from a specific OCDE Special Schools Program site or enroll five (5) or more pupils in a specific OCDE Special Schools Program site for the following school year, the District shall notify OCDE in writing of such intention on or before

December 1 of each year. OCDE shall forward such written notice to the Special Education Fiscal Advisory Committee for its review and consideration. Absent appropriate notice from the District of any proposed change in enrollment in an OCDE Special Schools Program site for the following school year, the District may be solely responsible for funding the costs related to such change in enrollment.

If the District is a Host District for any OCDE Special Schools Program, the District shall submit to OCDE, in writing, on or before December 1 of each year, notice of any proposed facilities projects, including but not limited to modernization or new construction projects at the school site where the OCDE Special Schools Program is located, as well as any potential impact such projects may have on the operation of an OCDE Special Schools Program, including opportunities for integration with typical peers at the Host District school site. In the event any such project would require relocation of an OCDE Special Schools Program, the District shall provide OCDE with at least one (1) year prior written notice to allow OCDE sufficient time to plan accordingly. OCDE shall forward such written notice to the Special Education Fiscal Advisory Committee for its review and consideration.

In the event OCDE intends to close an OCDE Special Schools Program in which District pupils are enrolled, OCDE shall notify the District in writing of such intention on or before December 1 of each year.

19. Program Cost for 2018-2019

On or before fifteen (15) days after the release of the May revise each year, the Orange County Superintendent of Schools shall compute the projected Special Education Program Income and Special Education Program Expenditures for the following year with an Average

Cost per Pupil for pupils enrolled in OCDE Special Schools Programs based on the Projected Enrollment data, and provide it to District Student Services and Business Directors.

20. Notices

All notices to be given pursuant to this Agreement, by either party to the other, shall be in writing and (a) delivered in person; (b) deposited in the United States Mail duly certified or registered, return receipt requested with postage prepaid; or (c) sent by Federal Express or other similar overnight delivery service. Notice is deemed to have been duly given and received upon (a) personal delivery; (b) as of the third business day after deposit in the United States Mail; or (c) the immediately succeeding business day after deposit with an overnight delivery service. Notices hereunder shall be provided to the following addresses, and such addresses may be changed by providing written notice in accordance with this Section:

OCDE: Orange County Department of Education  
Special Education Division  
200 Kalmus Drive  
Costa Mesa, CA 92626  
Attn: **Dennis Roberson**  
**Chief, Special Education Services**  
Fax: (714) 545-6312  
Phone: (714) 966-4129

District: Newport Mesa Unified School District  
2985 –A Bear Street  
Costa Mesa, CA 92626  
Attn: Sara Jocham, Assistant Superintendent  
Student Support Services  
Fax: (714) 424-5071  
Phone: (714) 424-5058

21. No Waiver

The failure of OCDE in any one or more instances to insist upon strict performance of any of the terms of this Agreement or to exercise any option herein conferred shall not be construed as a waiver or relinquishment to any extent of the right to assert or rely upon such terms or option on any future occasion.

22. Hold Harmless

To the extent permitted by law, and except for the acts or omissions of employees, agents and officers of the District, OCDE agrees to hold harmless, indemnify and defend the District and its governing board, officers, agents and employees from all claims, demands, liabilities, losses, damages, or expenses of any nature whatsoever arising from or connected with OCDE's performance of services during the term of this Agreement. To the extent permitted by law, and except for the acts or omissions of employees, agents and officers of OCDE, the District agrees to hold harmless, indemnify and defend OCDE and its governing board, officers, agents and employees from all claims, demands, liabilities, losses, damages, or expenses of any nature whatsoever arising from or connected with the District's performance of services during the term of this Agreement.

23. Complete Agreement

This Agreement is the complete Agreement of the Parties. Any amendments hereto shall be in writing and shall be dated and executed by both Parties.



24. Applicable Law

This Agreement is governed by California state and federal law, and shall be interpreted as if jointly drafted by the Parties to this Agreement.

25. Counterparts

This Agreement may be signed in counterparts. A copy or original of this document with all signature pages appended together shall be deemed a fully executed Agreement. Facsimile signatures shall be deemed as binding as original signatures.

IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be executed.

APPROVED BY:

ORANGE COUNTY SUPERINTENDENT OF SCHOOLS

OCDE – [NAME]

\_\_\_\_\_  
DISTRICT – [NAME]

BY: \_\_\_\_\_  
(Authorized Agent)

BY: \_\_\_\_\_  
(Authorized Agent)

DATE: \_\_\_\_\_ DATE: \_\_\_\_\_

DATE APPROVED BY COUNTY  
SUPERINTENDENT OR DISTRICT BOARD:

cc: SELPA

APPROVED AS TO FORM:

DATE: 5/14/18

LYSA M. SALTZMAN, COUNSEL  
ORANGE COUNTY DEPARTMENT OF EDUCATION

BY  ATTORNEY

**Orange County Department of Education  
Special Schools Program**

Exhibit A

<b>2018-19 Adopted Budget</b>	<b>Object</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2017-18</b>	<b>2018-19</b>
<b>2017-18 proj average enrollment 410</b>					
<b>2017-18 average year-to-date 391.7</b>					
<b>2018-19 proj average enrollment 400</b>	<b>Code</b>	<b>Actuals</b>	<b>Adopted Budget</b>	<b>Estimated Actuals</b>	<b>Adopted Budget</b>
Restricted Fund Balance Low Incidence	9791	184,973	169,473	184,878	170,378
Reserve for Economic Uncertainty	9791	946,973	904,802	901,036	904,689
<b>Total Beginning Balance</b>	<b>9791</b>	<b>1,131,946</b>	<b>1,074,275</b>	<b>1,085,913</b>	<b>1,075,067</b>
<b>Revenue</b>					
Prin Apport State Aid-Prior Year	8019				
AB602 Allocation	8097	1,595,410	1,587,528	1,582,460	1,582,126
<b>AB602 Allocation</b>		<b>1,595,410</b>	<b>1,587,528</b>	<b>1,582,460</b>	<b>1,582,126</b>
Prior Year Apportionment	8319	(2,554)			-
<b>Other State Revenue</b>		<b>(2,554)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Interagency Fees Bill Back to Districts	8677	19,466,213	21,100,333	19,820,071	21,717,904
Interagency Fees Special Circumstance Aids	8677	4,758,022	4,807,245	4,740,924	5,231,816
Interagency Fees - Contracts	8677	137,729	100,000	100,000	100,000
Registration & Misc. Fee	8689	5,550	5,550	3,850	-
Other Local Revenue/EE contract	8699	7,160	9,091	7,644	-
Other Revenue/Tuition	8710	3,435,589	3,506,789	3,499,895	3,748,839
Tuition - Prior Year	8711	(63,056)		-	-
<b>Other Local Revenue</b>		<b>27,747,208</b>	<b>29,529,008</b>	<b>28,172,384</b>	<b>30,798,559</b>
Contribution from Unrestricted	8980		318,333		-
Contribution for Indirect	8981	500,021	535,830	505,365	542,134
Contribution frm Special Ed/absence factor	8986	441,951	441,951	441,951	441,951
Contribution from Restricted	8990	77,352	117,227	39,449	23,718
Contribution to Restricted Routine Maint.	8991	(208,837)	(369,775)	(419,318)	(419,318)
Contribution to Food Services	8992	(162,054)	(184,041)	(174,799)	(190,169)
Contribution to Special Ed	8993				
<b>Total Contributions</b>		<b>648,433</b>	<b>859,525</b>	<b>392,648</b>	<b>398,316</b>
<b>Total Revenue</b>		<b>31,120,442</b>	<b>33,050,336</b>	<b>31,233,406</b>	<b>33,854,068</b>

**Orange County Department of Education  
Special Schools Program**

Exhibit A

<b>Expenditures</b>					
Teachers Salaries	1100	5,930,746	5,722,087	5,415,705	5,624,786
Pupil Support Salaries	1200	1,361,995	1,126,975	1,150,057	1,146,745
Supervisor/Administrators	1300	936,448	1,170,367	1,114,706	1,219,843
Other Certificated	1900	1,252,058	1,312,485	1,310,911	1,305,620
<b>Total Certificated</b>		<b>9,481,246</b>	<b>9,331,914</b>	<b>8,991,379</b>	<b>9,296,994</b>
Instructional Assistants	2100	7,310,610	7,517,760	7,486,869	7,817,713
Classified Support Salaries	2200	703,861	721,248	722,481	729,144
Supervisors/Managers	2300	532,161	524,679	544,753	534,130
Clerical/Technical	2400	722,017	741,170	797,152	791,165
Short term Sub	2900	22,759	25,150	2,688	2,494
<b>Total Classified</b>		<b>9,291,408</b>	<b>9,530,007</b>	<b>9,553,943</b>	<b>9,874,646</b>
STRS/PERS	3100-3200	2,371,965	2,632,592	2,585,614	2,986,198
Medicare and PARS	3300	268,038	277,962	281,504	282,197
Health and Welfare	3400	4,492,258	4,634,799	4,416,714	4,868,955
Unemployment	3500	9,341	9,440	9,561	9,645
Worker's Comp	3600	253,677	318,134	324,457	327,526
PERS Reduction	3800	-	-	-	-
Life Insurance/Other	3900	35,057	30,862	37,904	38,455
<b>Total Benefits</b>		<b>7,430,337</b>	<b>7,903,789</b>	<b>7,655,754</b>	<b>8,512,976</b>
Textbooks	4100	-	200	-	1,500
Other Books	4200	91	580	580	580
Materials and Supplies	4300	140,284	1,136,879	276,283	1,081,473
NonCapitalized Equipment	4400	33,315	40,152	42,637	50,898
<b>Total Books and Supplies</b>		<b>173,690</b>	<b>1,177,811</b>	<b>319,500</b>	<b>1,134,451</b>
Travel and Conference	5200	123,006	121,534	118,243	119,549
Dues and Membership	5300	124	1,080	1,080	1,080
Utilities	5500	162,660	201,570	207,711	219,811
Rents/Leases/Repairs	5640	365,767	378,112	303,002	303,002
Repairs/Maintenance	5600	38,208	70,811	63,519	61,840
Transfer of Direct Costs	5700	43,391	44,707	44,655	43,805
Professional/Consulting Services	5800	281,748	360,307	244,540	318,799
Communications	5900	82,431	89,252	83,964	84,753
<b>Total</b>		<b>1,097,336</b>	<b>1,267,373</b>	<b>1,066,714</b>	<b>1,152,639</b>
Improvement on Sites	6100	-	-	-	-
Buildings	6200	-	-	-	-
Capitalized Equipment	6400/6500	-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Support Costs	7340	2,060,490	2,189,546	2,065,624	2,203,820
Support Contributions	7341	500,021	535,830	505,365	542,134
<b>Total Support</b>		<b>2,560,511</b>	<b>2,725,376</b>	<b>2,570,989</b>	<b>2,745,954</b>
<b>Total Expenditures</b>		<b>30,034,528</b>	<b>31,936,270</b>	<b>30,158,279</b>	<b>32,717,660</b>
Restricted Fund Balance Low Incidence	9780/9740	184,878	155,978	170,378	154,878
Reserve for Economic Uncertainty	9780/9740	901,036	958,088	904,748	981,530
<b>Ending Fund Balance</b>		<b>1,085,914</b>	<b>1,114,067</b>	<b>1,075,126</b>	<b>1,136,408</b>
Total Bill Back		19,466,213	21,100,333	19,820,071	21,717,904
Average Enrollment		403.97	410	391.7	400
Estimated Bill Back per Pupil		<b>48,187</b>	<b>51,464</b>		<b>54,295</b>

	2018-2019
1. Average number of pupils transported	246
2. Maximum number of billable days	202
3. Classified Salaries	\$ 109,348
4. Employee Benefits	\$ 37,501
5. Supplies	\$ 50
6. Travel/Conferences/Dues/Memberships	\$ -
7. Other Expenses	\$ 50
8. Contracts with Private Contractors (5100)	\$ 4,595,000
9. Payments to Private Carriers (5830)	\$ 25,000
10. Other Services/Operating Expenses	\$ -
11. Equipment/Replacement	\$ -
12. Therapy Transportation	\$ -
Subtotal Direct Costs	\$ 4,595,000
13. Direct Support costs	\$ 171,949
14. Total Direct/Direct Support Costs	3.74%
15. Indirect Support Costs @ 1%	\$ 1,719
16. Total Transportation Cost Allocation	\$ 4,768,668
17. State Transportation Entitlement Projected Reduction	\$ 1,626,235
18. Beginning Fund Balance	\$ -
Total	\$ 1,626,235
19. Excess Transportation Cost	\$ 3,142,433
19a. *Per Pupil Excess Cost Line19/Line1	\$ 12,774
19b. *Per Day Excess Cost Line19a/Line2	63.24

\*Per pupil cost is an estimate. Actual cost is determined by average daily rate x # of days

Note: If additional funding for transportation is received, the cost will be reduced.