

AGENDA FOR THE REGULAR MEETING OF THE
SIERRA COUNTY BOARD OF EDUCATION
September 8, 2015
6:00 pm REGULAR SESSION

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

This meeting will be available for videoconferencing at Downieville School, Downieville, CA.

In the case of a technological difficulty at either school site, videoconferencing will not be available.

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

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

- A. CALL TO ORDER
(Please be advised that this meeting will be recorded.)
- B. ROLL CALL
- C. FLAG SALUTE
- D. APPROVAL OF THE AGENDA
- E. INFORMATION/DISCUSSION ITEMS
 - 1. Correspondence
 - 2. Superintendent's Report
 - a. Chrome Book, Apps for Education, Google Classroom Support Services
 - b. Vocational Education Full Time Program
 - a. State Superintendent of Public Instruction has approved the Local Control and Accountability Plan (LCAP) for the 2015-16 school year
 - 3. Business Report
 - a. Board Report-Expenditures by Object 07/01/15 to 8/31/2015**
 - 4. Staff Reports (5 minutes)
 - 5. SPTA Report (5 minutes)
 - 6. Board Members' Report (5 minutes)
 - 7. Public Comment – This is an opportunity for members of the public to directly address the governing board on any item of interest that is within the subject matter jurisdiction of the governing board whether or not it is listed on the agenda. Five minutes may be allotted to each speaker and a maximum of twenty minutes to each subject matter. (Education Code 35145.5; Bylaw 9322; Government Code 54954.3)
 - a. Current location
 - b. Videoconference location

F. CONSENT CALENDAR

1. Approval of minutes of the Regular Board meeting held August 11, 2015**
2. Approval of bill warrants for month of August 2015**

G. ACTION ITEMS

1. New Business

1516-05 Adoption of Resolution No. 15-003, Adopting the Gann Limit** (Asquith)

1516-06 Adoption of Unaudited Actuals for Fiscal Year End June 30, 2015** (Asquith)

BOARD POLICIES AND ADMINISTRATIVE REGULATIONS (President)

1516-07 Administrative Regulation 5121, Grades/Evaluation of Student Achievement, revised**

1516-08 Board Policy 5131.2, Bullying, revised**

1516-09 Board Policy 6163.4, Student Use of Technology, revised**

1516-10 *DELETE Administrative Regulation 6163.4, Student Use of Technology*

1516-11 Board Bylaw 9100, Organization, revised**

H. ADVANCED PLANNING

1. Next Regular Board Meeting will be held on October 13, 2015, at Downieville School, 130 School Street, Downieville CA 95936, beginning with Closed Session, as needed, at 5 pm and the Regular Board Meeting at 6:00 pm

2. Suggested Agenda Items

- a. _____
- b. _____
- c. _____

I. ADJOURNMENT



Dr. Merrill M. Grant, Superintendent
Secretary to the County Board of Education

*** prior month handout
** enclosed
* handout



CALIFORNIA
DEPARTMENT OF
EDUCATION

TOM TORLAKSON

STATE SUPERINTENDENT OF PUBLIC INSTRUCTION

August 21, 2015

Dr. Merrill M. Grant, Superintendent
Sierra County Office of Education
109 Beckwith Rd.
Loyalton, CA 96118
mgrant@spjUSD.org

Dear Superintendent Grant:

It is a great pleasure to inform you that the State Superintendent of Public Instruction has approved the Sierra County Office of Education's Local Control and Accountability Plan (LCAP) for the 2015–16 school year, pursuant to Education Code (EC) Section 52070.5(d).

As you know, the Superintendent is required to review and approve the LCAP or the annual update to an existing LCAP prior to the approval of the LEA's adopted budget per EC Section 1622(b)(1)(C). You will receive an additional notification when the corresponding budget is approved.

On behalf of the Superintendent, we would like to thank you and your staff for your efforts towards continuing to increase student achievement and opportunities for every student to have a world-class education.

If you have any questions regarding this subject, please contact me by phone at 916-319-0303 or by e-mail at jbreshears@cde.ca.gov.

Sincerely,

A handwritten signature in blue ink, appearing to read "Jeff Breshears".

Jeff Breshears, Education Administrator
Local Agency Systems Support Office

JB:jb

Balances through August						Fiscal Year 2015/16
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - Gen Fund						
1100	Teachers Salaries	190,198.00	190,198.00	193,504.70	4,790.14	8,096.84-
1120	Certificated Substitutes	2,100.00	2,100.00			2,100.00
1200	Certificated Pupil Support Ser	65,054.00	65,054.00	59,973.10		5,080.90
1300	Certificated Supervisor Admini	77,905.00	77,905.00	64,140.80	12,828.15	936.05
Total for Object 1000		335,257.00	335,257.00	317,618.60	17,618.29	20.11
2100	Instructional Aides' Salaries	79,742.00	79,742.00	68,085.17	1,257.27	10,399.56
2120	Classified Substitutes	700.00	700.00			700.00
2200	Classified Support Salaries	10,530.00	10,530.00	9,873.05	824.00	167.05-
2220	Classified Substitute Salaries	500.00	500.00			500.00
2300	Classified Supervisors' Admini	101,353.00	101,353.00	83,862.00	16,832.40	658.60
2400	Clerical Technical Office Staf	130,378.00	130,378.00	110,861.31	19,948.00	431.31-
2900	Other Classified Salaries	9,915.00	9,915.00			9,915.00
Total for Object 2000		333,118.00	333,118.00	272,681.53	38,861.67	21,574.80
3101	STRS Certificated Positions			34,080.50	1,890.44	35,970.94-
3102	STRS Classified Positions	36,635.00	36,635.00	481.70		36,153.30
3202	PERS Classified Positions	54,763.00	54,763.00	44,019.40	7,167.26	3,576.34
3301	OASDI Certificated Positions	68.00	68.00			68.00
3302	OASDI Classified Positions	19,466.00	19,466.00	16,016.80	2,356.68	1,092.52
3311	Medicare Certificated Position	4,681.00	4,681.00	4,465.10	238.92	23.02-
3312	Medicare Classified Positions	4,667.00	4,667.00	3,811.10	552.03	303.87
3401	Health & Welfare Benefits Cert	88,592.00	88,592.00	77,686.20	2,652.76	8,253.04
3402	Health & Welfare Benefits Clas	73,935.00	73,935.00	63,920.60	11,072.04	1,057.64-
3501	SUI Certificated	234.00	234.00	158.80	8.82	66.38
3502	SUI Classified	234.00	234.00	136.35	19.41	78.24
3601	Workers' Compensation Certific	10,976.00	10,976.00	11,691.90	625.60	1,341.50-
3602	Workers' Compensation Classifi	10,939.00	10,939.00	9,978.82	1,445.48	485.30-
Total for Object 3000		305,190.00	305,190.00	266,447.27	28,029.44	10,713.29
4300	Materials and Supplies	13,306.00	13,306.00	6,034.77	49.14-	7,320.37
4320	Custodial Grounds Supplies	1,300.00	1,300.00	26.88	528.17	744.95
4330	Office Supplies	1,000.00	1,000.00			1,000.00
4350	Vehicle Upkeep	5,500.00	5,500.00	2,250.00		3,250.00
4400	Noncapitalized Equipment	8,459.00	8,459.00			8,459.00
Total for Object 4000		29,565.00	29,565.00	8,311.65	479.03	20,774.32
5100	Subagreements for Services	39,626.00	39,626.00	17,095.00		22,531.00
5200	Travel and Conference	24,854.00	24,854.00	6,506.87	109.13	18,238.00

Balances through August						Fiscal Year 2015/16
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - Gen Fund (continued)						
5300	Dues and Membership	17,870.00	17,870.00	1,865.00	8,522.00	7,483.00
5400	Insurance	9,300.00	9,300.00		7,961.00	1,339.00
5500	Operation Housekeeping Service	9,200.00	9,200.00	2,139.16	119.00-	7,179.84
5600	Rentals, Leases, Repairs, Nonc	2,600.00	2,600.00	501.50	23.50	2,075.00
5800	Professional Consulting	8,400.00	8,400.00	8,600.00	300.00-	100.00
5801	Legal Services	35,500.00	35,500.00	1,000.00		34,500.00
5803	Legal Publications	500.00	500.00			500.00
5805	Personnel Expense	593.00	593.00	270.00		323.00
5806	Negotiations	1,000.00	1,000.00			1,000.00
5808	Other Services & Fees	1,500.00	1,500.00	1,500.00		.00
5810	Contracted Services	365,709.00	365,709.00	225,330.56	41,833.39	98,545.05
5899	SPJUSD to Reimburse			3,604.50	70.50	3,675.00-
5900	Communications	1,600.00	1,600.00			1,600.00
	Total for Object 5000	518,252.00	518,252.00	268,412.59	58,100.52	191,738.89
6200	Building and Improvement of Bu	30,032.00	30,032.00			30,032.00
6400	Equipment	13,100.00	13,100.00			13,100.00
	Total for Object 6000	43,132.00	43,132.00	.00	.00	43,132.00
7141	Tuition, excess cost etc betwe	42,224.00	42,224.00			42,224.00
7310	Direct Support/Indirect Costs					.00
	Total for Object 7000	42,224.00	42,224.00	.00	.00	42,224.00
	Total for Fund 01 and Expense accounts	1,606,738.00	1,606,738.00	1,133,471.64	143,088.95	330,177.41
Fund 16 - FOREST RES						
7211	Transfers of Pass-through Rev	270,349.00	270,349.00			270,349.00
7619	Other Authorized Interfund Tra	47,709.00	47,709.00			47,709.00
	Total for Fund 16, Expense accounts and Object 7000	318,058.00	318,058.00	.00	.00	318,058.00
	Total for Org 001 - Sierra County Office of Education	1,924,796.00	1,924,796.00	1,133,471.64	143,088.95	648,235.41

MINUTES OF THE REGULAR MEETING OF THE
SIERRA COUNTY BOARD OF EDUCATION
August 8, 2015
Downieville School, 130 School Street, Downieville CA 95936
5:30 pm for Closed Session

A. CALL TO ORDER

President ALLEN WRIGHT called the meeting to order at 6:09 pm.

B. ROLL CALL

PRESENT: Mr. Tim Driscoll, President
Ms. Sharon Dryden, Vice President
Ms. Patty Hall, Clerk
Mr. Allen Wright, Member
Mr. Mike Moore, Member

ABSENT: None

VACANT: None

C. FLAG SALUTE

D. APPROVAL OF THE AGENDA
MOORE/HALL

E. INFORMATION/DISCUSSION ITEMS

1. Superintendent's Report

- a. Agreement with National University/Educational Services and Scholarships
- b. Filing of Declaration of Need of Fully Qualified Educators for the 2015-2016 school year. *A diligent search to recruit fully prepared teacher(s) was made and an insufficient number of certificated persons met the SCOE's employment criteria for the position(s).*
- c. Approval of the CBEST (California Basic Educational Skills Test) Waiver for Substitute Teachers. *The Sierra County Board of Education and the Sierra County Superintendent declare that the Sierra County Office of Education (SCOE) has been unable to recruit enough day-to-day substitute teachers who have not had an opportunity to take and pass all sections of the California Basic Educational Skills Test (CBEST). The SCOE anticipates employing five (5) day-to-day substitutes on variable term CBEST waivers for the 2015-2016 school year.*
- d. Occupational Therapist –Leslie Marsden, Occupational Therapist, will renew her contract
- e. School Nurse Services –Janis Hardeman, Registered Nurse, will provide contracted nursing services for County Office of Education
- f. Loyaltan Elementary Preschool – Increase in Instructional Aide hours, 5 hrs. weekly to assist Mrs. Lennie Garcia with the Transitional Kindergarten program.

2. Business Report

- a. Board Report-Expenditures by Object 07/01/15 to 7/31/15
- b. 2015-16 Budget Calendar and 2016-17 Budget Development Calendar

Sierra County Board of Education
Regular Meeting Minutes
August 11, 2015

3. Staff Reports (5 minutes) - None
4. SPTA Report (5 minutes) - None
5. Board Members' Report (5 minutes)
Mike Moore will be out for surgery and anticipates a full recovery by next board meeting.

1. PUBLIC COMMENT

President WRIGHT opened the meeting for public comment at 6:15 pm.

- There was no comment from the Downieville location.
- Megan Meschery, Loyaltan High School Teacher, gave an update on the Sierra Schools Foundation grant cycle and Summer 2015 news. The 2015 Gran Fondo bike race will be canceled.

President WRIGHT closed the meeting for public comment at 6:21 pm.

F. CONSENT CALENDAR

1. Approval of minutes of the Regular Board meeting held July 14, 2015
2. Approval of bill warrants for month of July 2015
3. Approval of Quarterly Report on Williams Uniform Complaints for quarter ending June 30, 2015. It is required per Education Code 35186 section (d) that a school district shall report summarized data on the nature and resolution of all complaints on a quarterly basis to the county superintendent of schools and the governing board of the school district. No complaints regarding textbooks and instructional materials, teacher vacancy or misassignment or conditions of facilities were filed with Sierra County Office of Education during the quarter ending June 30, 2015. No complaints regarding textbooks and instructional materials, teacher vacancy or misassignment or conditions of facilities were filed with Sierra County Office of Education during the 2014-2015 school year.

WRIGHT/HALL

5/0

G. ACTION ITEMS

1. New Business

1516-01 Public Hearing to announce the adoption of the Declaration of Need for Fully Qualified Educators for the 2015-2016 school year was opened at 6:19 pm and closed without comment.

1516-02 Adoption of Resolution No. 15-002, Superintendent Salary for Option A
MOORE/WRIGHT

ROLL CALL VOTE

DRISCOLL	AYE
HALL	AYE
MOORE	AYE
WRIGHT	AYE
DRYDEN	NO

BOARD POLICIES AND ADMINISTRATIVE REGULATIONS

1516-03 Approval of Administrative Regulation 4161.2, 4261.2, 4361.2, Personal Leaves
MOORE/HALL
5/0

1516-04 Approval of Board Bylaw 9320, Meetings and Notices
MOORE/HALL
5/0

H. ADVANCED PLANNING

1. Next Regular Board Meeting will be held on September 8, 2015, at Sierra County Office of Education, 109 Beckwith Rd., Room 4, Loyalton, CA 96118, beginning with Closed Session, as needed, at 5 pm and the Regular Board Meeting at 6:00 pm

I. ADJOURN
HALL/WRIGHT
5/0

The meeting adjourned at 6:26 pm.

Patty Hall, Clerk

Dr. Merrill M. Grant, Superintendent
Secretary of the Board of Education

Checks Dated 08/01/2015 through 08/31/2015

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00014214	08/04/2015	APEX SAW WORKS	01-9500	SHOP SUPPLIES		150.79
00014215	08/04/2015	CCSESA	01-5300	AESA MEMBERSHIP	260.00	
				BASC STEERING COMMITTEE	900.00	
				CCSESA DUES	7,062.00	
				TTSC MEMBERSHIP DUES	200.00	8,422.00
00014216	08/04/2015	CCSESA TREASURER c/o SCHOOL SERVICES OF CA	01-5300	EMCN COALITION		100.00
00014217	08/04/2015	CENTRAL SANITARY SUPPLY	01-4320	CUSTODIAL SUPPLIES		442.17
00014218	08/04/2015	AMY FILIPPINI	01-5200	PER DIEM/REIMBURSEMENT		66.00
00014219	08/04/2015	INLAND SUPPLY	01-4320	CUSTODIAL SUPPLIES		86.00
00014220	08/04/2015	LIBERTY UTILITIES CPEC	01-5500	ELECTRICAL SERVICE		60.84
00014221	08/04/2015	SINGLETON AUMAN PC	01-9500	AUDIT FEES		2,500.00
00014222	08/04/2015	TRI COUNTY SCHOOLS INSURANCE GROUP	01-9535	AUG 15 HEALTH INSURANCE	2,506.00	
			76-9576	AUG 15 HEALTH INSURANCE	13,710.10	16,216.10
00014223	08/04/2015	TRI COUNTY SCHOOLS INSURANCE GROUP	01-9535	JULY 15 HEALTH INSURANCE	2,506.00	
			76-9576	JULY 15 HEALTH INSURANCE	13,710.10	16,216.10
00014224	08/04/2015	ALLEN WRIGHT	01-5200	PER DIEM		43.13
Total Number of Checks					11	44,303.13

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	County School Service Fund	11	16,882.93
76	Payroll Clearing	2	27,420.20
Total Number of Checks		11	44,303.13
Less Unpaid Sales Tax Liability			.00
Net (Check Amount)			44,303.13

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

ESCAPE ONLINE

SIERRA COUNTY OFFICE OF EDUCATION

RESOLUTION NO. 15-003

Resolution for Adopting the Gann Limit

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

WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called "Gann Limits," for public agencies, including school districts; and

WHEREAS, Section 7900 et seq. of the Government Code require this board to establish annually, by resolution at a regular or special meeting, the appropriations limit for the County; and

WHEREAS, Government Code section 7902.1 authorizes this board to increase the County's appropriations limit to an amount equal to its proceeds of taxes; and

NOW, THEREFORE, BE IT RESOLVED, that this Board does provide public notice that the attached calculations and documentation of the Gann Limits for 2014-2015 and 2015-2016 fiscal years are made in accord with applicable constitutional and statutory law; and

BE IT FURTHER RESOLVED, this Board does hereby declare that the appropriations in the Budget for the 2014-2015 and 2015-2016 fiscal years do not exceed the limitations imposed by Proposition 4; and

BE IT FURTHER RESOLVED, that the Superintendent provides copies of this resolution along with the appropriate attachments to interested citizens of this district.

Passed and adopted at a regular meeting of the Sierra County Board of Education held September 8, 2015 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

VACANT:

Patricia Hall, Clerk

	2014-15 Calculations			2015-16 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2013-14 Actual Appropriations Limit and Gann ADA are from county's prior year Gann data reported to the CDE) PRIOR YEAR APPROPRIATIONS LIMIT	2013-14 Actual			2014-15 Actual		
1. Program Portion of Prior Year Appropriations Limit (Preload/Line D16c, PY column)	6,499.70		6,499.70			4.54
2. Other Services Portion of Prior Year Appropriations Limit (Preload/Line D16d, PY column)	181,801.57		181,801.57			177,157.19
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Lines A1 plus A2)	188,301.27	0.00	188,301.27			177,161.73
PRIOR YEAR GANN ADA						
4. Program ADA (Preload/Line B3, PY column)	13.37		13.37			0.01
5. Other ADA (Preload/Line B4, PY column)	364.07		364.07			355.59
ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA	Adjustments to 2013-14			Adjustments to 2014-15		
ADJUSTMENTS TO PRIOR YEAR LIMIT						
6. Reorganizations and Other Transfers						
7. Temporary Voter Approved Increases						
8. Less: Lapses of Voter Approved Increases						
9. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A6 plus A7 minus A8)			0.00			0.00
10. Adjustments to Program Portion ((Lines A1 divided by A3) times Line A9)	0.00		0.00	0.00		0.00
11. Adjustments to Other Services Portion (Lines A9 minus A10)			0.00			0.00
ADJUSTMENTS TO PRIOR YEAR ADA (Only for reorganizations and other transfers, and only if adjustments to the appropriations limit amounts are entered in Line A6 or A10 above)						
12. Adjustments to Program ADA						
13. Adjustments to Other ADA						
B. CURRENT YEAR GANN ADA	2014-15 Annual Report			2015-16 Annual Estimate		
CURRENT YEAR PROGRAM ADA (2014-15 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the COE)						
1. Total County Program ADA (Form A, Line B1d)	0.01	0.00	0.01	0.01	0.00	0.01
2. Total Charter Schools ADA (Form A, Line C9)	0.00	0.00	0.00	0.00	0.00	0.00
3. Total Current Year ADA (Lines B1 through B2)	0.01	0.00	0.01	0.01	0.00	0.01
	2014-15 P2 Report			2015-16 P2 Estimate		
CURRENT YEAR OTHER ADA						
4. Total District Gann ADA (District Form GANN, Line B3)			355.59			355.74
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2014-15 Actual			2015-16 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	611.36		611.36	57,856.00		57,856.00
2. Timber Yield Tax (Object 8022)	2,270.83		2,270.83	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	58,404.96		58,404.96	0.00		0.00
5. Unsecured Roll Taxes (Object 8042)	2,743.59		2,743.59	0.00		0.00
6. Prior Years' Taxes (Object 8043)	139.82		139.82	0.00		0.00
7. Supplemental Taxes (Object 8044)	1,045.74		1,045.74	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Receipts from County Bd. of Supervisors (Object 8070)	0.00		0.00	0.00		0.00
11. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
12. Comm. Redevelopment Funds (Objects 8047 & 8625)	0.00		0.00	0.00		0.00
13. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
14. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
15. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
16. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	0.00		0.00	0.00		0.00
17. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C16)	65,216.30	0.00	65,216.30	57,856.00	0.00	57,856.00

	2014-15 Calculations			2015-16 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
18. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)						
19. TOTAL LOCAL PROCEEDS OF TAXES (Lines C17 plus C18)	65,216.30	0.00	65,216.30	57,856.00	0.00	57,856.00
EXCLUDED APPROPRIATIONS						
20. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			0.00			0.00
OTHER EXCLUSIONS						
21. Americans with Disabilities Act						
22. Unreimbursed Court Mandated Desegregation Costs						
23. Other Unfunded Court-ordered or Federal Mandates						
24. TOTAL EXCLUSIONS (Lines C20 through C23)			0.00			0.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
25. LCFF - CY (objects 8011 and 8012)	838,791.00		838,791.00	814,119.00		814,119.00
26. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	41,398.44		41,398.44	0.00		0.00
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	880,189.44	0.00	880,189.44	814,119.00	0.00	814,119.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	1,766,242.71		1,766,242.71	1,809,197.00		1,809,197.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	12,386.98		12,386.98	6,000.00		6,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT			2014-15 Actual			2015-16 Budget
1. Revised Prior Year Program Limit (Lines A1 plus A10)			6,499.70			4.54
2. Inflation Adjustment			0.9977			1.0382
3. Program Population Adjustment (Lines B3 divided by [A4 plus A12]) (Round to four decimal places)			0.0007			1.0000
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)			4.54			4.71
5. Revised Prior Year Other Services Limit (Lines A2 plus A11)			181,801.57			177,157.19
6. Inflation Adjustment			0.9977			1.0382
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A13]) (Round to four decimal places)			0.9767			1.0004
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			177,157.19			183,998.16
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			177,161.73			184,002.87
APPROPRIATIONS SUBJECT TO THE LIMIT						
10. Local Revenues Excluding Interest (Line C19)			65,216.30			57,856.00
11. Preliminary State Aid Calculation						
a. Maximum State Aid in Local Limit (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero)			111,945.43			126,146.87
12. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			1,251.24			612.26
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			66,467.54			58,468.26
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			110,694.19			125,534.61
14. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D12b)			66,467.54			
b. State Subventions (Line D13)			110,694.19			
c. Less: Excluded Appropriations (Line C24)			0.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)			177,161.73			

	2014-15 Calculations			2015-16 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
15. Adjustments to the Limit Per Government Code Section 7902.1 (Line D14d minus D9; if negative, then zero) If not zero report amount to: Michael Cohen, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
16. Apply to Program and Other Services a. Program Portion of Adjustment (Lines [D4 divided by D9] times D15)	0.00		0.00			
b. Other Services Portion of Adjustment (Lines D15 minus D16a)			0.00			
c. Final Program Portion of Limit (Lines D4 plus D16a)			4.54			
d. Final Other Services Portion of Limit (Lines D8 plus D16b)			177,157.19			
SUMMARY						
17. Adjusted Appropriations Limit (Lines D16c plus D16d)			177,161.73			184,002.87
18. Appropriations Subject to the Limit (Line D14d)			177,161.73			

* Please provide below an explanation for each entry in the adjustments column.

Rose Asquith
Gann Contact Person

530-993-1600 X *838
Contact Phone Number

**Sierra County Office of Education
2014-2015 Unaudited Actuals
Presented September 8, 2015**

General Fund Form 01 & Fund 16:

Ending Fund Balance (SACS Fund 01, page 2, F.2)

Net increase in operating fund balance is \$250,211 and an increase of \$57,613 due to audit adjustment/restatement for a total fund balance increase of \$307,824.

Beginning Funding Balance 7/01/2014:	\$2,004,299
Net increase in Fund Balance:	\$ 250,211
Audit Adj./Restatement:	\$ 57,613
Ending Fund Balance: 6/30/2015:	\$2,312,123

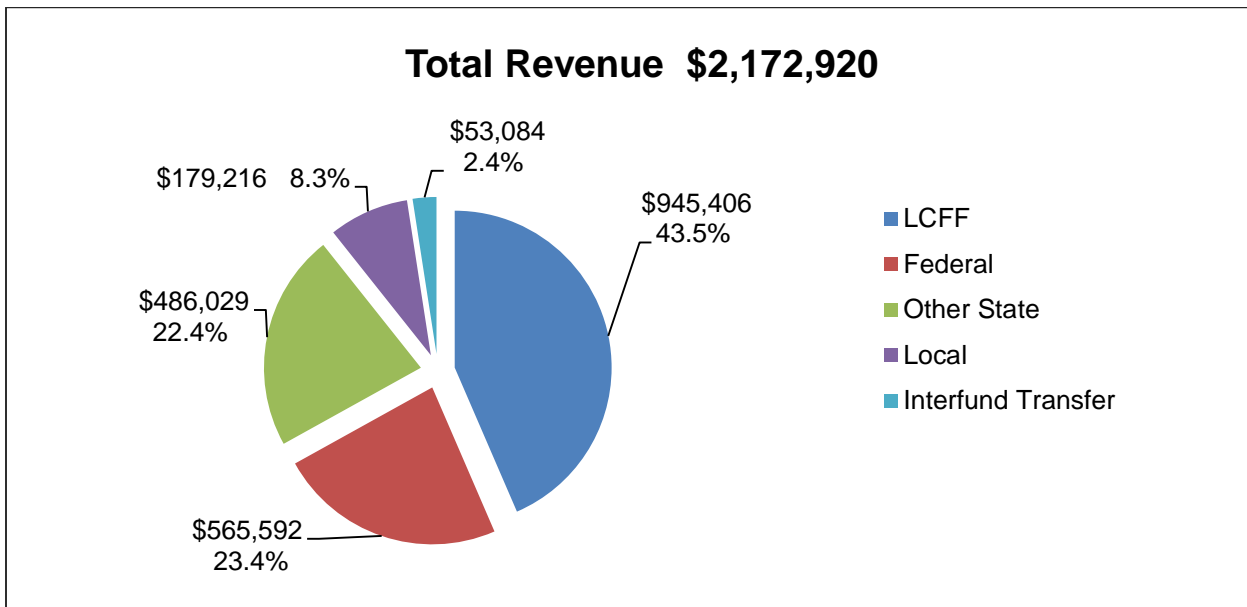
Components of Ending Fund Balance 2014-2015

- | | |
|-----------------------------|-------------|
| 1) Revolving Cash: | \$ 500 |
| 2) Prepaid Expenditures | \$ 5,911 |
| 3) Restricted: | \$ 52,952 |
| 4) Other Commitments | \$ 88,585 |
| 5) Res Econ. Uncertainties: | \$ 156,911 |
| 6) Unassigned: | \$2,007,264 |

REVENUE

Local Control Funding Formula

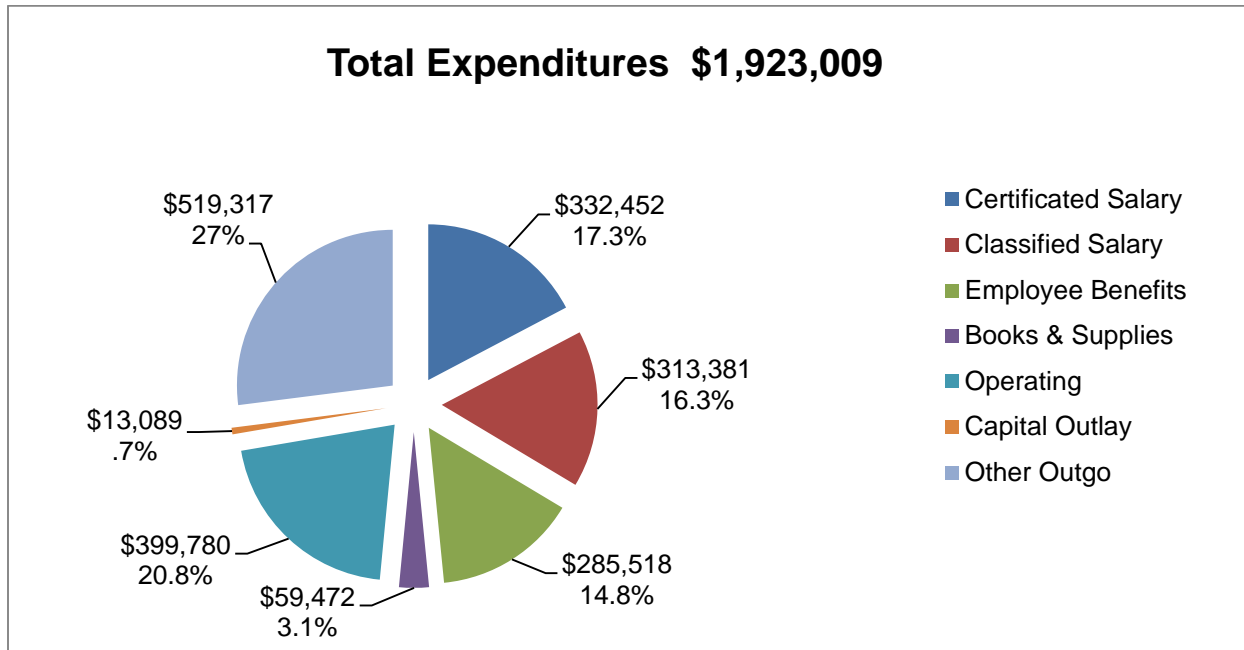
2015-2016 is the end of the Local Control Funding Formula (LCFF) second year of implementation. LCFF provides the funding mechanism that is simple and transparent while allowing local educational agencies (LEAs) maximum flexibility in allocating resources to meet local needs. The LCFF changed the way counties are funded by providing all county offices with 1) base amount of \$661,000; 2) \$110,000 per school district; and 3) \$70 per District and County P2 ADA and then eliminating most state categorical programs.



The chart below compares revenue for 2011-2012, 2012-2013, 2013-2014 actuals, 2014-2015 unaudited actuals, and 2015-2016 budget.

Description	2011-2012 Actuals	2012-2013 Actuals	2013-2014 Actuals	2014-2015 Unaudited Actuals	2015-2016 Budget
LCFF Sources	\$ 405,055	\$ 487,590	\$ 676,265	\$945,406	\$871,975
Federal	635,847	559,883	565,128	509,185	472,109
Other State	471,857	517,574	502,505	486,029	606,626
Local	244,023	283,919	229,394	179,216	176,545
T/I Forest Res	160,830	63,176	56,916	53,084	47,709
Total	\$1,917,612	\$1,912,141	\$2,030,209	\$2,172,920	\$2,174,964

Expenditures



The chart below compares expenditures for 2011-2012, 2012-2013, 2013-2014 actuals, 2014-2015 unaudited actuals, and 2015-2016 budget.

Description	2011-2012 Actuals	2012-2013 Actuals	2013-2014 Actuals	2014-2015 Unaudited Actuals	2015-2016 Budget
Certificated	\$ 315,492	\$ 293,902	\$ 336,899	\$332,452	\$335,257
Classified	323,108	336,222	342,356	313,381	333,118
Benefits	325,198	307,122	294,194	285,518	305,190
Books & Supplies	18,131	21,440	18,078	59,472	29,565
Services & Operating	272,146	223,457	328,218	399,780	518,252
Capital Outlay	28,941	0	39,431	13,089	43,132
Other Outgo	778,088	681,404	627,449	519,317	360,167
Total	\$2,061,104	\$1,863,547	\$1,986,625	\$1,923,009	\$1,924,681

Other

- Forest Reserve Fund 16
 - County's Share of Revenue.....\$ 53,084
 - Transfer to District.....\$300,809

- Debt
 - Net OPEB obligation: \$88,585
 - Compensated Absences Payable: \$13,650
 - Net Pension Cost: \$61,436

- Indirect Cost Preliminary Rate:
 - Fiscal Year 2014-2015..... 8.88%
 - Fiscal Year 2015-2016.....18.56%

SELPA

Unduplicated pupil count:

2010-2011:	50
2011-2012:	44
2012-2013:	39
2013-2014:	42
2014-2015:	38

Total Federal, State and Local Funds.....	\$617,952
Federal Expenditures.....	\$148,205
State and Local Expenditures.....	\$469,747
Local only.....	\$ 45,089

Maintenance of Effort

State and Local Expenditures per capita

2013-2014.....	\$12,042
2014-2015.....	\$12,362 MOE Met

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	945,405.74	0.00	945,405.74	871,975.00	0.00	871,975.00	-7.8%
2) Federal Revenue		8100-8299	0.00	155,592.04	155,592.04	0.00	154,051.00	154,051.00	-1.0%
3) Other State Revenue		8300-8599	546.00	485,482.47	486,028.47	458.00	606,168.00	606,626.00	24.8%
4) Other Local Revenue		8600-8799	177,879.65	1,336.81	179,216.46	172,947.00	3,598.00	176,545.00	-1.5%
5) TOTAL REVENUES			1,123,831.39	642,411.32	1,766,242.71	1,045,380.00	763,817.00	1,809,197.00	2.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	64,405.84	268,046.46	332,452.10	47,962.00	287,295.00	335,257.00	0.8%
2) Classified Salaries		2000-2999	234,795.92	78,584.88	313,380.80	249,049.00	84,069.00	333,118.00	6.3%
3) Employee Benefits		3000-3999	160,867.92	124,650.06	285,517.88	165,345.00	139,845.00	305,190.00	6.9%
4) Books and Supplies		4000-4999	51,390.84	8,081.27	59,472.11	13,611.00	15,954.00	29,565.00	-50.3%
5) Services and Other Operating Expenditures		5000-5999	242,585.22	157,194.93	399,780.15	300,902.00	217,350.00	518,252.00	29.6%
6) Capital Outlay		6000-6999	0.00	13,089.11	13,089.11	0.00	43,132.00	43,132.00	229.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	165,423.59	0.00	165,423.59	42,224.00	0.00	42,224.00	-74.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(43,487.31)	43,487.31	0.00	(23,325.00)	23,325.00	0.00	0.0%
9) TOTAL EXPENDITURES			875,981.72	693,134.02	1,569,115.74	795,768.00	810,970.00	1,606,738.00	2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			247,849.67	(50,722.70)	197,126.97	249,612.00	(47,153.00)	202,459.00	2.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	53,083.91	0.00	53,083.91	47,709.00	0.00	47,709.00	-10.1%
a) Transfers In									
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources									
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(40,735.07)	40,735.07	0.00	(49,516.00)	49,516.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			12,348.84	40,735.07	53,083.91	(1,807.00)	49,516.00	47,709.00	-10.1%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			260,198.51	(9,987.63)	250,210.88	247,805.00	2,363.00	250,168.00	0.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	1,941,358.80	62,939.80	2,004,298.60	2,259,170.69	52,952.17	2,312,122.86	15.4%
a) As of July 1 - Unaudited		9793	13,808.38	0.00	13,808.38	0.00	0.00	0.00	-100.0%
b) Audit Adjustments			1,955,167.18	62,939.80	2,018,106.98	2,259,170.69	52,952.17	2,312,122.86	14.6%
c) As of July 1 - Audited (F1a + F1b)		9795	43,805.00	0.00	43,805.00	0.00	0.00	0.00	-100.0%
d) Other Restatements			1,998,972.18	62,939.80	2,061,911.98	2,259,170.69	52,952.17	2,312,122.86	12.1%
e) Adjusted Beginning Balance (F1c + F1d)			2,259,170.69	52,952.17	2,312,122.86	2,506,975.69	55,315.17	2,562,290.86	10.8%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable		9711	500.00	0.00	500.00	500.00	0.00	500.00	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	5,910.72	0.00	5,910.72	0.00	0.00	0.00	-100.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	52,952.17	52,952.17	0.00	55,315.17	55,315.17	4.5%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	88,585.00	0.00	88,585.00	118,735.00	0.00	118,735.00	34.0%
Other Commitments									
d) Assigned		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Assignments									
e) Unassigned/unappropriated		9789	156,911.00	0.00	156,911.00	160,673.00	0.00	160,673.00	2.4%
Reserve for Economic Uncertainties									
Unassigned/Unappropriated Amount		9790	2,007,263.97	0.00	2,007,263.97	2,227,067.69	0.00	2,227,067.69	11.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash		9110							
a) in County Treasury			2,282,313.63	100,083.69	2,382,397.32				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	500.00	0.00	500.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,607.99	1,336.81	2,944.80				
4) Due from Grantor Government		9290	0.00	48,683.00	48,683.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	5,910.72	0.00	5,910.72				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL ASSETS			2,290,332.34	150,103.50	2,440,435.84				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	24,784.30	301.43	25,085.73				
2) Due to Grantor Governments		9590	6,377.35	30,581.90	36,959.25				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	66,268.00	66,268.00				
6) TOTAL LIABILITIES			31,161.65	97,151.33	128,312.98				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,259,170.69	52,952.17	2,312,122.86				

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL LCFF SOURCES			945,405.74	0.00	945,405.74	871,975.00	0.00	871,975.00	-7.8%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	95,366.00	95,366.00	0.00	93,070.00	93,070.00	-2.4%
Special Education Discretionary Grants		8182	0.00	33,789.34	33,789.34	0.00	34,193.00	34,193.00	1.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEIMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610 3011-3020, 3026-3199, 4036-4126, 4204, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind		8290	0.00	6,788.00	6,788.00	0.00	6,788.00	6,788.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	19,648.70	19,648.70	0.00	20,000.00	20,000.00	1.8%
TOTAL FEDERAL REVENUE			0.00	155,592.04	155,592.04	0.00	154,051.00	154,051.00	-1.0%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	423,377.00	423,377.00	423,377.00	0.00	422,636.00	422,636.00	-0.2%
Prior Years	6500	8319	3,812.96	3,812.96	3,812.96	0.00	0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	351.00	0.00	351.00	458.00	0.00	458.00	30.5%
Lottery - Unrestricted and Instructional Materials		8560	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590	22,000.56	22,000.56	22,000.56	0.00	112,500.00	112,500.00	411.4%
California Clean Energy Jobs Act California Dept of Education SACS Financial Reporting Software - 2015.2.0	6230	8590	0.00	0.00	0.00	0.00	30,032.00	30,032.00	New

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	195.00	36,291.95	36,486.95	0.00	41,000.00	41,000.00	12.4%
TOTAL, OTHER STATE REVENUE			546.00	485,482.47	486,028.47	458.00	606,168.00	606,626.00	24.8%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Parcel Taxes		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction									
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	12,386.98	0.00	12,386.98	6,000.00	0.00	6,000.00	-51.6%
Net Increase (Decrease) in the Fair Value		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
of Investments									
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	162,734.92	0.00	162,734.92	166,947.00	0.00	166,947.00	2.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Plus: Misc Funds Non-LCFF									
(50%) Adjustment									

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,757.75	1,336.81	4,094.56	0.00	3,598.00	3,598.00	-12.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			177,879.65	1,336.81	179,216.46	172,947.00	3,598.00	176,545.00	-1.5%
TOTAL, REVENUES			1,123,831.39	642,411.32	1,766,242.71	1,045,380.00	763,817.00	1,809,197.00	2.4%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	26,147.00	137,627.76	163,774.76	25,341.00	166,957.00	192,298.00	17.4%
Certificated Pupil Support Salaries		1200	0.00	62,840.10	62,840.10	0.00	65,054.00	65,054.00	3.5%
Certificated Supervisors' and Administrators' Salaries		1300	38,258.64	67,578.60	105,837.24	22,621.00	55,284.00	77,905.00	-26.4%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			64,405.64	268,046.46	332,452.10	47,962.00	287,295.00	335,257.00	0.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	8,673.40	64,912.17	73,585.57	11,874.00	68,568.00	80,442.00	9.3%
Classified Support Salaries		2200	4,169.07	5,831.46	10,000.53	5,444.00	5,586.00	11,030.00	10.3%
Classified Supervisors' and Administrators' Salaries		2300	99,265.40	0.00	99,265.40	101,353.00	0.00	101,353.00	2.1%
Clerical, Technical and Office Salaries		2400	122,688.05	0.00	122,688.05	130,378.00	0.00	130,378.00	6.3%
Other Classified Salaries		2900	0.00	7,841.25	7,841.25	0.00	9,915.00	9,915.00	26.4%
TOTAL, CLASSIFIED SALARIES			234,795.92	78,584.88	313,380.80	249,049.00	84,069.00	333,118.00	6.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	6,198.43	23,645.36	29,843.79	5,927.00	30,708.00	36,635.00	22.8%
PERS		3201-3202	41,550.38	7,857.13	49,407.51	46,072.00	8,691.00	54,763.00	10.8%
OASDI/Medicare/Alternative		3301-3302	18,067.40	9,329.42	27,396.82	19,108.00	9,774.00	28,882.00	5.4%
Health and Welfare Benefits		3401-3402	85,031.81	72,585.80	157,617.61	84,000.00	78,527.00	162,527.00	3.1%
Unemployment Insurance		3501-3502	149.37	169.43	318.80	210.00	258.00	468.00	46.8%
Workers' Compensation		3601-3602	9,870.43	11,062.92	20,933.35	10,028.00	11,887.00	21,915.00	4.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			160,867.82	124,650.06	285,517.88	165,345.00	139,845.00	305,190.00	6.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	3,619.11	0.00	3,619.11	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	18,777.09	6,744.46	25,521.55	8,750.00	12,356.00	21,106.00	-17.3%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	28,994.64	1,336.81	30,331.45	4,861.00	3,598.00	8,459.00	-72.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			51,390.84	8,081.27	59,472.11	13,611.00	15,954.00	29,565.00	-50.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	7,193.64	75,743.39	82,937.03	0.00	39,626.00	39,626.00	-52.2%
Travel and Conferences		5200	8,406.49	10,306.28	18,712.77	14,500.00	10,354.00	24,854.00	32.8%
Dues and Memberships		5300	11,531.05	600.00	12,131.05	17,270.00	600.00	17,870.00	47.3%
Insurance		5400 - 5450	1,000.00	8,218.00	9,218.00	1,000.00	8,300.00	9,300.00	0.9%
Operations and Housekeeping Services		5500	5,352.05	3,562.37	8,914.42	4,000.00	5,200.00	9,200.00	3.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	474.65	65.86	540.51	2,500.00	100.00	2,600.00	381.0%
Transfers of Direct Costs		5710	(1,115.77)	1,115.77	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	209,239.92	57,280.61	266,520.53	260,032.00	153,170.00	413,202.00	55.0%
Communications		5900	503.19	302.65	805.84	1,600.00	0.00	1,600.00	98.6%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			242,585.22	157,194.93	399,780.15	300,902.00	217,350.00	518,252.00	29.6%

Description	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY							
Land	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings	0.00	0.00	0.00	0.00	30,032.00	30,032.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	0.00	13,089.11	13,089.11	0.00	13,100.00	13,100.00	0.1%
Equipment Replacement	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY	0.00	13,089.11	13,089.11	0.00	43,132.00	43,132.00	229.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)							
Tuition							
Tuition for Instruction Under Interdistrict Attendance Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools	15,423.59	0.00	15,423.59	42,224.00	0.00	42,224.00	173.8%
Payments to County Offices	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools		0.00	0.00		0.00	0.00	0.0%
To County Offices		0.00	0.00		0.00	0.00	0.0%
To JPAs		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools		0.00	0.00		0.00	0.00	0.0%
To County Offices		0.00	0.00		0.00	0.00	0.0%
To JPAs		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers	150,000.00	0.00	150,000.00	0.00	0.00	0.00	-100.0%
All Other Transfers Out to All Others California Dept of Education SACS Financial Reporting Software - 2015.2.0	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Debt Service			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL_OTHER OUTGO (excluding Transfers of Indirect Costs)			165,423.59	0.00	165,423.59	42,224.00	0.00	42,224.00	-74.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(43,487.31)	43,487.31	0.00	(23,325.00)	23,325.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL_OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(43,487.31)	43,487.31	0.00	(23,325.00)	23,325.00	0.00	0.0%
TOTAL EXPENDITURES			875,981.72	693,134.02	1,569,115.74	795,768.00	810,970.00	1,606,738.00	2.4%

Description	2014-15 Unaudited Actuals		2015-16 Budget		% Diff Column C & F	
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)
INTERFUND TRANSFERS						
INTERFUND TRANSFERS IN						
From: Special Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00%
Other Authorized Interfund Transfers In	53,083.91	0.00	53,083.91	47,709.00	0.00	47,709.00
(a) TOTAL, INTERFUND TRANSFERS IN	53,083.91	0.00	53,083.91	47,709.00	0.00	47,709.00
INTERFUND TRANSFERS OUT						
To: Child Development Fund	0.00	0.00	0.00	0.00	0.00	0.00%
To: Special Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00%
To: State School Building Fund/ County School Facilities Fund	0.00	0.00	0.00	0.00	0.00	0.00%
To: Cafeteria Fund	0.00	0.00	0.00	0.00	0.00	0.00%
Other Authorized Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00%
(b) TOTAL, INTERFUND TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00	0.00%
OTHER SOURCES/USES						
SOURCES						
State Apportionments	0.00	0.00	0.00	0.00	0.00	0.00%
Emergency Apportionments						
Proceeds						
Proceeds from Sale/Lease- Purchase of Land/Buildings	0.00	0.00	0.00	0.00	0.00	0.00%
Other Sources						
County School Bldg Aid	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers from Funds of Lapsed/Reorganized LEAs	0.00	0.00	0.00	0.00	0.00	0.00%
Long-Term Debt Proceeds						
Proceeds from Certificates of Participation	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Capital Leases						
Proceeds from Lease Revenue Bonds	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00%
(c) TOTAL, SOURCES	0.00	0.00	0.00	0.00	0.00	0.00%
USES						
Transfers of Funds from Lapsed/Reorganized LEAs	0.00	0.00	0.00	0.00	0.00	0.00%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(40,735.07)	40,735.07	0.00	(49,516.00)	49,516.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			(40,735.07)	40,735.07	0.00	(49,516.00)	49,516.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			12,348.84	40,735.07	53,083.91	(1,807.00)	49,516.00	47,709.00	-10.1%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	945,405.74	0.00	945,405.74	871,975.00	0.00	871,975.00	-7.8%
2) Federal Revenue		8100-8299	0.00	155,592.04	155,592.04	0.00	154,051.00	154,051.00	-1.0%
3) Other State Revenue		8300-8599	546.00	485,482.47	486,028.47	458.00	606,168.00	606,626.00	24.8%
4) Other Local Revenue		8600-8799	177,879.65	1,336.81	179,216.46	172,947.00	3,598.00	176,545.00	-1.5%
5) TOTAL REVENUES			1,123,831.39	642,411.32	1,766,242.71	1,045,380.00	763,817.00	1,809,197.00	2.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		64,787.86	415,177.77	479,965.63	69,548.00	419,323.00	488,871.00	1.9%
2) Instruction - Related Services	2000-2999		32,484.34	95,066.79	127,551.13	8,160.00	109,372.00	117,532.00	-7.9%
3) Pupil Services	3000-3999		52.52	112,041.82	112,094.34	7,000.00	113,985.00	120,985.00	7.9%
4) Ancillary Services	4000-4999		0.00	7,244.04	7,244.04	0.00	88,391.00	88,391.00	1120.2%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		568,371.03	43,487.31	611,858.34	639,308.00	23,325.00	662,633.00	8.3%
8) Plant Services	8000-8999		44,862.38	20,116.29	64,978.67	29,528.00	56,574.00	86,102.00	32.5%
9) Other Outgo	9000-9999	Except 7600-7699	165,423.59	0.00	165,423.59	42,224.00	0.00	42,224.00	-74.5%
10) TOTAL EXPENDITURES			875,981.72	693,134.02	1,569,115.74	795,768.00	810,970.00	1,606,738.00	2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			247,849.67	(50,722.70)	197,126.97	249,612.00	(47,153.00)	202,459.00	2.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	53,083.91	0.00	53,083.91	47,709.00	0.00	47,709.00	-10.1%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(40,735.07)	40,735.07	0.00	(49,516.00)	49,516.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			12,348.84	40,735.07	53,083.91	(1,807.00)	49,516.00	47,709.00	-10.1%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			260,198.51	(9,987.63)	250,210.88	247,805.00	2,363.00	250,168.00	0.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	1,941,358.80	62,939.80	2,004,298.60	2,259,170.69	52,952.17	2,312,122.86	15.4%
a) As of July 1 - Unaudited		9793	13,808.38	0.00	13,808.38	0.00	0.00	0.00	-100.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F'1a + F'1b)		9795	1,955,167.18	62,939.80	2,018,106.98	2,259,170.69	52,952.17	2,312,122.86	14.6%
d) Other Restatements			43,805.00	0.00	43,805.00	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F'1c + F'1d)			1,998,972.18	62,939.80	2,061,911.98	2,259,170.69	52,952.17	2,312,122.86	12.1%
2) Ending Balance, June 30 (E + F'1e)			2,259,170.69	52,952.17	2,312,122.86	2,506,975.69	55,315.17	2,562,290.86	10.8%
Components of Ending Fund Balance									
a) Nonspendable		9711	500.00	0.00	500.00	500.00	0.00	500.00	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	5,910.72	0.00	5,910.72	0.00	0.00	0.00	-100.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	52,952.17	52,952.17	0.00	55,315.17	55,315.17	4.5%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	88,585.00	0.00	88,585.00	118,735.00	0.00	118,735.00	34.0%
Other Commitments (by Resource/Object)									
d) Assigned		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Assignments (by Resource/Object)									
e) Unassigned/unappropriated		9789	156,911.00	0.00	156,911.00	160,673.00	0.00	160,673.00	2.4%
Reserve for Economic Uncertainties									
Unassigned/Unappropriated Amount		9790	2,007,263.97	0.00	2,007,263.97	2,227,067.69	0.00	2,227,067.69	11.0%

Unaudited Actuals
 County School Service Fund
 Exhibit: Restricted Balance Detail

46 10462 0000000
 Form 01

Sierra County Office of Education
 Sierra County

Resource	Description	2014-15	2015-16
		Unaudited Actuals	Budget
6500	Special Education	32,109.25	26,642.25
6512	Special Ed: Mental Health Services	20,842.92	28,672.92
Total, Restricted Balance		<u>52,952.17</u>	<u>55,315.17</u>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	353,892.69	318,058.00	-10.1%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			353,892.69	318,058.00	-10.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	300,808.78	270,349.00	-10.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			300,808.78	270,349.00	-10.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			53,083.91	47,709.00	-10.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	53,083.91	47,709.00	-10.1%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(53,083.91)	(47,709.00)	-10.1%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
Forest Reserve Funds		8260	53,083.91	47,709.00	-10.1%
Pass-Through Revenues from Federal Sources		8287	300,808.78	270,349.00	-10.1%
TOTAL, FEDERAL REVENUE			353,892.69	318,058.00	-10.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			353,892.69	318,058.00	-10.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	300,808.78	270,349.00	-10.1%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			300,808.78	270,349.00	-10.1%
TOTAL, EXPENDITURES			300,808.78	270,349.00	-10.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	53,083.91	47,709.00	-10.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			53,083.91	47,709.00	-10.1%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	353,892.69	318,058.00	-10.1%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL REVENUES			353,892.69	318,058.00	-10.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	300,808.78	270,349.00	-10.1%
10) TOTAL EXPENDITURES			300,808.78	270,349.00	-10.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES. (A5 - B10)			53,083.91	47,709.00	-10.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	53,083.91	47,709.00	-10.1%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(53,083.91)	(47,709.00)	-10.1%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2014-15 Unaudited Actuals	2015-16 Budget
Total, Restricted Balance		0.00	0.00

Description	2014-15 Unaudited Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	356.20	355.21	362.23	355.74	355.00	356.19
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	356.20	355.21	362.23	355.74	355.00	356.19
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.00
c. Special Education-NPS/LCI	0.00	0.00	0.49	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	11.36	11.40	11.36	12.24	12.24	12.24
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	11.36	11.40	11.85	12.24	12.24	12.24
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	367.56	366.61	374.08	367.98	367.24	368.43
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2014-15 Unaudited Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.01	0.00	0.00	0.01	0.00
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.00
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.01	0.00	0.00	0.01	0.00
2. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.53	0.49	0.49	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.53	0.49	0.49	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.53	0.50	0.49	0.00	0.01	0.00
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.00
5. County Operations Grant ADA	367.00	367.00	374.00	367.00	367.00	368.00
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2014-15 Unaudited Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets not being depreciated						
Capital assets being depreciated:						
Land Improvements	501,900.00		501,900.00	0.00	0.00	501,900.00
Buildings	247,432.01		247,432.01	13,089.00	31,808.00	228,713.01
Equipment	749,332.01	0.00	749,332.01	13,089.00	31,808.00	730,613.01
Total capital assets being depreciated						
Accumulated Depreciation for:						
Land Improvements	(216,081.00)		(216,081.00)	0.00	0.00	(216,081.00)
Buildings	(181,159.16)		(181,159.16)	(47,676.00)	(31,808.00)	(197,027.16)
Equipment	(397,240.16)	0.00	(397,240.16)	(47,676.00)	(31,808.00)	(413,108.16)
Total accumulated depreciation	352,091.85	0.00	352,091.85	(34,587.00)	0.00	317,504.85
Total capital assets being depreciated, net	352,091.85	0.00	352,091.85	(34,587.00)	0.00	317,504.85
Governmental activity capital assets, net						
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$177,161.73
	Appropriations Subject to Limit	\$177,161.73
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7907 and EC 1629.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2016-17, subject to CDE approval.	40.24%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2016-17 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met

Unaudited Actuals
2014-15 Unaudited Actuals
Schedule of Long-Term Liabilities

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Form DEBT

Sierra County Office of Education
Sierra County

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00	61,436.00		61,436.00	
Net OPEB Obligation	57,614.56		57,614.56	30,970.00		88,584.56	
Compensated Absences Payable	12,935.03		12,935.03	715.37		13,650.40	13,650.40
Governmental activities long-term liabilities	70,549.59	0.00	70,549.59	93,121.37	0.00	163,670.96	13,650.40
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	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) 162,966.59
- 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) 768,384.19

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) 21.21%

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. 0.00
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)	172,033.55
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	71,173.25
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	8,400.00
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)	12,256.20
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)	263,863.00
9. Carry-Forward Adjustment (Part IV, Line F)	156,172.60
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	420,035.60

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	399,907.02
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	127,551.13
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	110,564.49
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	71,147.42
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)	189,240.24
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)	99,863.88
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)	45,528.83
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. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	1,043,803.01

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 B18)

25.28%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2016-17 see www.cde.ca.gov/fg/ac/icc)
(Line A10 divided by Line B18)

40.24%

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)	263,863.00
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(15,000.69)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (8.88%) times Part III, Line B18); zero if negative	156,172.60
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.88%) times Part III, Line B18) or (the highest rate used to recover costs from any program (8.88%) times Part III, Line B18); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	156,172.60
E. Optional allocation of negative carry-forward adjustment over more than one year	
<p>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.</p>	
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)	156,172.60

Approved indirect cost rate: 8.88%
Highest rate used in any program: 8.88%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3020	6,234.76	553.24	8.87%
01	3310	91,129.52	8,092.00	8.88%
01	3315	55,781.07	4,953.00	8.88%
01	3320	8,224.77	730.00	8.88%
01	3327	11,216.99	996.01	8.88%
01	3345	1,159.59	97.96	8.45%
01	6500	329,292.86	23,674.00	7.19%
01	6512	13,083.13	1,161.75	8.88%
01	6520	22,811.40	2,025.60	8.88%
01	6680	13,552.77	1,203.75	8.88%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	13,661.43		0.00	13,661.43
2. State Lottery Revenue	8560	0.00		0.00	0.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		13,661.43	0.00	0.00	13,661.43
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	11,658.79		0.00	11,658.79
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	2,002.64			2,002.64
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00	-		0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		13,661.43	0.00	0.00	13,661.43
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
D. COMMENTS:					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2014-15 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	1,569,115.74
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	210,347.46
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	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	150,000.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	196,647.33
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				346,647.33
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				1,012,120.95

Section II - Expenditures Per ADA		2014-15 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)		0.01
B. Expenditures per ADA (Line I.E divided by Line II.A)		101,212,095.00
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	1,121,003.58	83,844.70
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)	1,121,003.58	83,844.70
B. Required effort (Line A.2 times 90%)	1,008,903.22	75,460.23
C. Current year expenditures (Line I.E and Line II.B)	1,012,120.95	101,212,095.00
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 NCLB covered programs in FY 2016-17 may be reduced by the lower of the two percentages)	0.00%	0.00%

Instructional Goals Description	Teacher Full-Time Equivalents			Classroom Units			Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200) FTE Factor(s)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495) FTE Factor(s)	School Administration (Function 2700) FTE Factor(s)	Pupil Support Services (Functions 3100-3199 & 3900) FTE Factor(s)	Plant Maintenance and Operations (Functions 8100-8400) CU Factor(s)	Facilities Rents and Leases (Function 8700) CU Factor(s)	
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, (Goals 0000 and 9000 (will be allocated based on factors input))	0.00	0.00	30.03144	0.00	17,608.93	0.00	0.00
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)							
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12							
3100 Alternative Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3500 County Community Schools							
3550 Community Day Schools							
3600 Juvenile Courts							
3700 Specialized Secondary Programs							
3800 Vocational Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Vocational Education							
4760 Bilingual							
4850 Migrant Education							
4900 Other Supplemental Education					300.00		
5000-5999 Special Education (allocated to 5001)					5,730.00		
6000 ROC/P					960.00		
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
8600 County Services to Districts			0.20		2,880.00		
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	0.00	0.00	0.20	0.00	9,860.00	0.00	0.00

Goal	Program/Activity	Direct Costs			Central Admin Costs col. 3 x Sch. CAC line E Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Changed (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	19,502.12	0.00	19,502.12	5,820.08	25,322.20	25,322.20
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00
3500	County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00
3600	Juvenile Courts	0.00	0.00	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00
4900	Other Supplemental Education	13,552.77	535.77	14,088.54	4,204.49	18,293.03	18,293.03
5000-5999	Special Education	566,006.80	10,215.33	576,222.13	171,963.76	748,185.89	748,185.89
6000	Regional Occupational Ctr/Prg (ROC/P)	61,823.75	1,714.46	63,538.21	18,961.91	82,500.12	82,500.12
Other Goals							
7110	Nonagency - Educational	198,177.18	0.00	198,177.18	59,142.63	257,319.81	257,319.81
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services	128.27	0.00	128.27	38.28	166.55	166.55
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00
8600	County Services to Districts	174,234.92	35,174.82	209,409.74	62,494.80	271,904.54	271,904.54
Other Costs							
----	Food Services					0.00	0.00
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					0.00	0.00
----	Other Outgo					165,423.59	165,423.59
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5) times CAC, line E)		0.00	0.00	0.00	0.00	0.00
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)						
----	Total County School Service and Charter Schools Funds Expenditures	1,033,425.81	47,640.38	1,081,066.19	322,625.95	1,569,115.73	1,569,115.73

Unaudited Actuals
2014-15
County School Service Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	19,323.87	0.00	0.00	178.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,502.12
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3500	County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3600	Juvenile Courts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4900	Other Supplemental Education	0.00	416.82	0.00	0.00	13,135.95	0.00	0.00	0.00	0.00	0.00	0.00	13,552.77
5000-5999	Special Education	353,812.00	88,728.37	28.95	5,892.65	97,428.54	0.00	0.00	0.00	0.00	20,116.29	0.00	586,006.80
6000	ROCP	61,823.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	61,823.75
Other Goals													
7110	Nonagency - Educational	45,006.01	0.00	0.00	0.00	0.00	1,529.85	7,244.04	0.00	132,461.40	11,935.88	0.00	198,177.18
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services									128.27	0.00	0.00	128.27
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8600	County Services to Districts		2,274.65	0.00	0.00	0.00	0.00	0.00	0.00	156,642.72	15,317.55	0.00	174,234.92
Total Direct Charged Costs		479,965.63	91,419.84	28.95	6,070.90	110,564.49	1,529.85	7,244.04	0.00	289,232.39	47,569.72	0.00	1,033,425.81

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	0.00	0.00	0.00	0.00
3100	Alternative Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3500	County Community Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3600	Juvenile Courts	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
4900	Other Supplemental Education	0.00	535.77	0.00	535.77
5000-5999	Special Education (allocated to 5001)	0.00	10,215.33	0.00	10,215.33
6000	ROC/P	0.00	1,714.46	0.00	1,714.46
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
8600	County Services to Districts	30,031.44	5,143.38	0.00	35,174.82
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		30,031.44	17,608.94	0.00	47,640.38

A. Central Administration Costs in County School Service and Charter Schools Funds		
Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)		71,019.15
External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)		8,400.00
Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)		172,033.55
Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)		71,173.25
5 Total Central Administration Costs in County School Service and Charter Schools Funds		322,625.95
B. Direct Charged and Allocated Costs in County School Service and Charter Schools Funds		
1 Total Direct Charged Costs (from Form PCR, Column 1, Total)		1,033,425.81
2 Total Allocated Costs (from Form PCR, Column 2, Total)		47,640.38
3 Total Direct Charged and Allocated Costs in County School Service and Charter Schools Funds		1,081,066.19
C. Direct Charged Costs in Other Funds		
1 Adult Education (Fund 11, Objects 1000-5999, except 5100)		0.00
2 Child Development (Fund 12, Objects 1000-5999, except 5100)		0.00
3 Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)		0.00
4 Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)		0.00
5 Total Direct Charged Costs in Other Funds		0.00
D. Total Direct Charged and Allocated Costs (B3 + C5)		1,081,066.19
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		29.84%

Unaudited Actuals
2014-15
County School Service Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

Sierra County Office of Education
Sierra County

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	0.00				0.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			0.00		0.00
Other Outgo (Objects 1000-7999)				165,423.59	165,423.59
Total Other Costs	0.00	0.00	0.00	165,423.59	165,423.59

Unaudited Actuals
Special Education Maintenance of Effort
2014-15 Actual vs. 2013-14 Actual Comparison
2014-15 Expenditures by LEA (LE-CY)

Sierra County Office of Education
Sierra County

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDPLICATED PUPIL COUNT									38
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	40,237.10	0.00	67,578.60	0.00	35,440.20	0.00	115,748.36		259,005.26
2000-2999	Classified Salaries	7,841.25	0.00	0.00	0.00	14,564.01	0.00	56,179.62		78,584.88
3000-3999	Employee Benefits	15,927.32	0.00	19,718.40	0.00	17,567.18	0.00	67,659.98		120,871.86
4000-4999	Books and Supplies	853.34	0.00	0.00	0.00	2,185.84	0.00	9,174.49		12,213.67
5000-5999	Services and Other Operating Expenditures	29,821.70	0.00	0.00	0.00	15,991.70	0.00	49,517.73		95,331.13
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	94,680.71	0.00	87,297.00	0.00	85,748.93	0.00	298,280.16	0.00	566,006.80
	Total Direct Costs	25,699.60	0.00	0.00	0.00	5,780.96	0.00	10,249.76		41,730.32
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	10,215.32	0.00	0.00	0.00	0.00	0.00	0.00		10,215.32
PCRA	Program Cost Report Allocations	35,914.92	0.00	0.00	0.00	5,780.96	0.00	10,249.76	0.00	51,945.64
	Total Indirect Costs and PCR Allocations	130,595.63	0.00	87,297.00	0.00	91,529.89	0.00	306,529.92	0.00	617,952.44
	TOTAL COSTS									
	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	25,270.04	0.00	35,440.20	0.00	49,184.00		109,894.24
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	11,641.73	0.00	0.00		11,641.73
3000-3999	Employee Benefits	0.00	0.00	7,336.08	0.00	16,923.91	0.00	21,693.71		45,953.70
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	4,306.50	0.00	0.00	0.00	1,159.59	0.00	1,115.77		6,581.86
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	4,306.50	0.00	32,606.12	0.00	65,165.43	0.00	71,993.48	0.00	174,071.53
	Total Direct Costs	0.00	0.00	0.00	0.00	5,780.96	0.00	9,088.01		14,868.97
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	5,780.96	0.00	9,088.01	0.00	14,866.97
	Total Indirect Costs	0.00	0.00	0.00	0.00	5,780.96	0.00	9,088.01	0.00	188,940.50
	TOTAL BEFORE OBJECT 8980	4,306.50	0.00	32,606.12	0.00	70,946.39	0.00	81,081.49	0.00	148,205.43
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									40,735.07
	TOTAL COSTS									148,205.43

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5050)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	40,237.10	0.00	42,308.56	0.00	0.00	0.00	66,565.36		149,111.02
2000-2999	Classified Salaries	7,841.25	0.00	0.00	0.00	2,922.28	0.00	56,179.62		66,943.15
3000-3999	Employee Benefits	15,927.32	0.00	12,382.32	0.00	643.27	0.00	45,965.25		74,918.16
4000-4999	Books and Supplies	853.34	0.00	0.00	0.00	2,185.84	0.00	9,174.49		12,213.67
5000-5999	Services and Other Operating Expenditures	25,515.20	0.00	0.00	0.00	14,832.11	0.00	48,401.96		88,749.27
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	90,374.21	0.00	54,690.88	0.00	20,583.50	0.00	226,286.68	0.00	391,935.27
7310	Transfers of Indirect Costs	25,699.60	0.00	0.00	0.00	0.00	0.00	1,161.75		26,861.35
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	10,215.32	0.00	0.00	0.00	0.00	0.00	1,161.75		10,215.32
	Total Indirect Costs and PCR Allocations	35,914.92	0.00	0.00	0.00	0.00	0.00	2,323.50		37,076.67
	TOTAL BEFORE OBJECT 8980	126,289.13	0.00	54,690.88	0.00	20,583.50	0.00	227,448.43	0.00	429,011.94
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									40,735.07
	TOTAL COSTS									469,747.01
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 3000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	52.52	0.00	0.00	0.00	1,336.81	0.00	4,079.88		5,469.21
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	(1,115.77)		(1,115.77)
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	52.52	0.00	0.00	0.00	1,336.81	0.00	2,964.11	0.00	4,353.44
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	52.52	0.00	0.00	0.00	1,336.81	0.00	2,964.11	0.00	4,353.44
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									0.00
	TOTAL COSTS									40,735.07

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

2013-14 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2013-14 Report SEMA, 2013-14 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	505,772.94	111,940.20
2. Enter audit adjustments of 2013-14 special education expenditures from SACS2015ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793) _____ _____ _____		
3. Enter restatements of 2014-15 special education beginning fund balances from SACS2015ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795) _____ _____ _____		
4. Enter any other adjustments, not included in Line 1 (explain below) _____ _____ _____		
5. 2013-14 Expenditures, Adjusted for 2014-15 MOE Calculation (Sum lines 1 through 4)	505,772.94	111,940.20
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2013-14 Report SEMA, 2013-14 Expenditures by LEA (LE-CY) worksheet	42.00	
2. Enter any adjustments not included in Line C1 (explain below) _____ _____ _____		
3. 2013-14 Unduplicated Pupil Count, Adjusted for 2014-15 MOE Calculation (Line C1 plus Line C2)	42.00	

SELPA: (??)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2014-15 Expenditures by LEA (LE-CY) and the 2013-14 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

After reviewing all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2014-15 MOE requirement.

Combined state and local expenditures

Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to local only MOE standard, combined state and local MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

List exempt reductions, if any, to be used in the calculation below:	State and Local	Local Only
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

SELPA: (??)

SECTION 2

Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205(d))

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	_____
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	_____
Increase in funding (if difference is positive)	<u>0.00</u>	_____
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00 (a)</u>	_____
Current year funding (IDEA Section 619 - Resource 3315)	_____	_____
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	<u>0.00 (b)</u>	_____

If (b) is greater than (a).	
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____ (c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	<u>0.00 (d)</u>
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____

If (b) is less than (a).	
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____ (e)
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>0.00 (f)</u>

SELPA: (??)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<u>Actual Expenditures FY 2014-15 (LE-CY Worksheet)</u>	<u>Actual Expenditures FY 2013-14 (LE-PY Worksheet)</u>	<u>Difference (A - B)</u>
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	<u>617,952.44</u>		
2. Less: Expenditures paid from federal sources	<u>148,205.43</u>		
3. Expenditures paid from state and local sources	<u>469,747.01</u>	<u>505,772.94</u>	
Less: Exempt reduction(s) from SECTION 1		<u>0.00</u>	
Less: 50% reduction from SECTION 2		<u>0.00</u>	
Net expenditures paid from state and local sources	<u>469,747.01</u>	<u>505,772.94</u>	<u>(36,025.93)</u>
4. Special education unduplicated pupil count	<u>38</u>	<u>42</u>	
5. Per capita state and local expenditures (A3/A4)	<u>12,361.76</u>	<u>12,042.21</u>	<u>319.55</u>

If one or both of the differences in lines A3 and A5, Column C, are positive (current year state and local expenditures, in total or per capita, are greater than prior year's net state and local expenditures), the MOE requirement is met; Part B can still be reviewed.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures, and Part B must be reviewed.

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

	<u>FY 2014-15</u>	<u>FY 2013-14</u>	<u>Difference</u>
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	45,088.51	111,940.20	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>45,088.51</u>	<u>111,940.20</u>	<u>(66,851.69)</u>
b. Per capita local expenditures (B1a/A4)	<u>1,186.54</u>	<u>2,665.24</u>	<u>(1,478.70)</u>

If one or both of the differences in Column C are positive (current year local expenditures, in total or per capita, are greater than prior year's net local expenditures), the MOE requirement is met.

If both of the differences in Column C are negative, the MOE is not met based on local expenditures only.

After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2014-15 MOE requirement and make the selection on Page 1.

Rose Asquith
Contact Name

530-993-1660 ext. *838
Telephone Number

Business Manager
Title

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E-mail Address

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDULICATED PUPIL COUNT									38
	TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-8999)									
1000-1999	Certificated Salaries	41,886.00	0.00	55,284.00	0.00	35,588.00	0.00	145,270.00		278,028.00
2000-2999	Classified Salaries	9,915.00	0.00	0.00	0.00	15,141.00	350.00	58,663.00		84,069.00
3000-3999	Employee Benefits	17,752.00	0.00	17,411.00	0.00	19,248.00	39.00	81,190.00		135,640.00
4000-4999	Books and Supplies	4,700.00	0.00	0.00	0.00	3,598.00	0.00	1,222.00		9,520.00
5000-5999	Services and Other Operating Expenditures	52,293.00	0.00	0.00	0.00	13,000.00	1,000.00	53,728.00		120,021.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	126,546.00	0.00	72,695.00	0.00	86,575.00	1,389.00	340,073.00	0.00	621,278.00
7310	Transfers of Indirect Costs	21,272.00	0.00	0.00	0.00	0.00	0.00	500.00		21,772.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	21,272.00	0.00	0.00	0.00	0.00	0.00	500.00	0.00	21,772.00
	TOTAL COSTS	147,818.00	0.00	72,695.00	0.00	86,575.00	1,389.00	340,573.00	0.00	649,050.00
	STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	41,886.00	0.00	0.00	0.00	0.00	0.00	61,666.00		103,552.00
2000-2999	Classified Salaries	9,915.00	0.00	0.00	0.00	2,793.00	350.00	58,663.00		71,721.00
3000-3999	Employee Benefits	17,752.00	0.00	0.00	0.00	653.00	39.00	48,728.00		67,172.00
4000-4999	Books and Supplies	3,300.00	0.00	0.00	0.00	3,598.00	0.00	1,222.00		8,120.00
5000-5999	Services and Other Operating Expenditures	47,793.00	0.00	0.00	0.00	12,000.00	0.00	53,728.00		113,521.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	120,646.00	0.00	0.00	0.00	19,044.00	389.00	224,007.00	0.00	364,086.00
7310	Transfers of Indirect Costs	21,272.00	0.00	0.00	0.00	0.00	0.00	0.00		21,272.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	21,272.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,272.00
	TOTAL BEFORE OBJECT 8980	141,918.00	0.00	0.00	0.00	19,044.00	389.00	224,007.00	0.00	385,358.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									37,612.00
										422,970.00

Unaudited Actuals
Special Education Maintenance of Effort
2015-16 Budget vs. 2014-15 Actual Comparison
2015-16 Budget by LEA (LB-B)

Sierra County Office of Education
Sierra County

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 82; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	3,598.00	0.00	0.00		3,598.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	3,598.00	0.00	0.00	0.00	3,598.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	3,598.00	0.00	0.00	0.00	3,598.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									37,612.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									11,904.00
	TOTAL COSTS									53,114.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	40,237.10	0.00	67,578.60	0.00	35,440.20	0.00	115,749.36		259,005.26
2000-2999	Classified Salaries	7,841.25	0.00	0.00	0.00	14,564.01	0.00	56,179.62		78,584.88
3000-3999	Employee Benefits	15,927.32	0.00	19,718.40	0.00	17,567.18	0.00	67,658.96		120,871.86
4000-4999	Books and Supplies	853.34	0.00	0.00	0.00	2,185.54	0.00	9,174.49		12,213.37
5000-5999	Services and Other Operating Expenditures	29,821.70	0.00	0.00	0.00	15,991.70	0.00	49,517.73		95,331.13
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	94,680.71	0.00	87,297.00	0.00	85,748.93	0.00	298,280.16	0.00	566,006.80
7310	Transfers of Indirect Costs	25,699.60	0.00	0.00	0.00	5,780.96	0.00	10,249.76		41,730.32
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
FCRA	Program Cost Report Allocations (non-add)	10,215.32								10,215.32
	Total Indirect Costs	25,699.60	0.00	0.00	0.00	5,780.96	0.00	10,249.76	0.00	41,730.32
	TOTAL COSTS	120,380.31	0.00	87,297.00	0.00	91,529.89	0.00	308,529.92	0.00	607,737.12
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	25,270.04	0.00	35,440.20	0.00	49,184.00		109,894.24
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	11,641.73	0.00	0.00		11,641.73
3000-3999	Employee Benefits	0.00	0.00	7,336.08	0.00	16,923.81	0.00	21,693.71		45,953.70
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	4,306.50	0.00	0.00	0.00	1,159.59	0.00	1,115.77		6,581.86
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,306.50	0.00	32,606.12	0.00	65,165.43	0.00	71,993.48	0.00	174,071.53
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	5,780.96	0.00	9,088.01		14,868.97
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	5,780.96	0.00	9,088.01	0.00	14,868.97
	TOTAL BEFORE OBJECT 8980	4,306.50	0.00	32,606.12	0.00	70,946.39	0.00	81,081.49	0.00	188,940.50
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									40,735.07
										148,205.43

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	40,237.10	0.00	42,308.56	0.00	0.00	0.00	66,565.36		149,111.02
2000-2999	Classified Salaries	7,841.25	0.00	0.00	0.00	2,922.28	0.00	55,179.62		66,943.15
3000-3999	Employee Benefits	15,927.32	0.00	12,382.32	0.00	643.27	0.00	45,965.25		74,918.16
4000-4999	Books and Supplies	853.34	0.00	0.00	0.00	2,185.84	0.00	9,174.49		12,213.67
5000-5999	Services and Other Operating Expenditures	25,515.20	0.00	0.00	0.00	14,832.11	0.00	48,401.96		88,749.27
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	90,374.21	0.00	54,690.88	0.00	20,563.50	0.00	226,286.68	0.00	391,935.27
7310	Transfers of Indirect Costs	25,699.60	0.00	0.00	0.00	0.00	0.00	1,161.75		26,861.35
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	10,215.32	0.00	0.00	0.00	0.00	0.00	1,161.75		10,215.32
	Total Indirect Costs	25,699.60	0.00	0.00	0.00	0.00	0.00	1,161.75		26,861.35
	TOTAL BEFORE OBJECT 8980	116,073.81	0.00	54,690.88	0.00	20,563.50	0.00	227,448.43	0.00	418,796.62
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									40,735.07
	TOTAL COSTS									459,531.69
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	52.52	0.00	0.00	0.00	1,336.81	0.00	4,079.88		5,469.21
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	(1,115.77)		(1,115.77)
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	2,964.11		2,964.11
	Total Direct Costs	52.52	0.00	0.00	0.00	1,336.81	0.00	2,964.11	0.00	4,353.44
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	52.52	0.00	0.00	0.00	1,336.81	0.00	2,964.11	0.00	4,353.44
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									40,735.07
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									0.00
	TOTAL COSTS									45,088.51

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: (??) _____

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2015-16 Budget by LEA (LB-B) and the 2014-15 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

After reviewing all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2015-16 MOE requirement.

Combined state and local expenditures

Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to local only MOE standard, combined state and local MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

List exempt reductions, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

SELPA: (??)

SECTION 2

Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205(d))

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	_____
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	_____
Increase in funding (if difference is positive)	<u>0.00</u>	_____
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00 (a)</u>	_____
Current year funding (IDEA Section 619 - Resource 3315)	_____	_____
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	<u>0.00 (b)</u>	_____

If (b) is greater than (a).		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____	(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	<u>0.00</u>	(d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

If (b) is less than (a).		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____	(e)
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>0.00</u>	(f)

SELPA: (??)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<u>Budgeted Amounts FY 2015-16 (LB-B Worksheet)</u>	<u>Actual Expenditures FY 2014-15 (LE-B Worksheet)</u>	<u>Difference (A - B)</u>
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	<u>649,050.00</u>		
2. Less: Expenditures paid from federal sources	<u>226,080.00</u>		
3. Expenditures paid from state and local sources	<u>422,970.00</u>	459,531.69	
Less: Exempt reduction(s) from SECTION 1		<u>0.00</u>	
Less: 50% reduction from SECTION 2		<u>0.00</u>	
Net expenditures paid from state and local sources	<u>422,970.00</u>	<u>459,531.69</u>	<u>(36,561.69)</u>
4. Special education unduplicated pupil count	<u>38</u>	<u>38</u>	
5. Per capita state and local expenditures (A3/A4)	<u>11,130.79</u>	<u>12,092.94</u>	<u>(962.15)</u>

If one or both of the differences in lines A3 and A5, Column C, are positive (current year budgeted state and local expenditures, in total or per capita, are greater than prior year's net state and local expenditures), the MOE requirement is met; Part B can still be reviewed.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures, and Part B must be reviewed.

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2015-16	Actual FY 2014-15	Difference
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	53,114.00	45,088.51	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	53,114.00	45,088.51	8,025.49
b. Per capita local expenditures (B1a/A4)	1,397.74	1,186.54	211.20

If one or both of the differences in Column C are positive (current year local expenditures, in total or per capita, are greater than prior year's net local expenditures), the MOE requirement is met.

If both of the differences in Column C are negative, the MOE is not met based on local expenditures only.

After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2015-16 MOE requirement and make the selection on Page 1.

Rose Asquith
Contact Name

530-993-1660 ext. *838
Telephone Number

Business Manager
Title

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E-mail Address

Sierra County/Sierra-Plumas Joint USD

Administrative Regulation

Grades/Evaluation Of Student Achievement

AR 5121(a)

GRADES/EVALUATION OF STUDENT ACHIEVEMENT

Note: Education Code 49067 **mandates** the Governing Board to approve regulations requiring the evaluation of each student's achievement for each grading period. The following administrative regulation should be revised to reflect district practice and the grade levels offered by the district.

Written report cards displaying students' grades in each subject or course shall be distributed to parents/guardians at the end of each grading period. Parents/guardians shall be offered an opportunity to meet with their child's teacher(s) to discuss the grades and strategies to improve their child's performance.

(cf. 6020 - Parent Involvement)

Note: Education Code 49067 **mandates** that the Board approve regulations requiring either a conference with the parent/guardian or a written report sent to the parent/guardian whenever a student is in danger of failing a course. Pursuant to Education Code 49067, the refusal of a parent/guardian to attend the conference or to respond to the written report shall not preclude failing the student at the end of the grading period.

Whenever it becomes evident to a teacher that a student is in danger of failing a course, the teacher shall arrange a conference with the student's parent/guardian or send the parent/guardian a written report. (Education Code 49067)

(cf. 5123 - Promotion/Acceleration/Retention)

Note: The following **optional** paragraph is for use by districts that maintain high schools.

For each student in grades 9-12, the Superintendent or designee shall maintain a transcript recording the courses taken, the term that each course was taken, credits earned, final grades, and date of graduation.

(cf. 5125 - Student Records)

(cf. 6146.1 - High School Graduation Requirements)

Grades for Achievement

Note: The following **optional** section may be revised to reflect district practice, including plus/minus signs if appropriate.

For grades K-3, students' level of progress shall be reported as follows:

N	Needs Improvement
S	Satisfactory Progress
E	Excellent

For grades 4-12, grades for achievement shall be reported for each grading period as follows:

A	(90-100%)	Outstanding Achievement	4.0 grade points
B	(80-89%)	Above Average Achievement	3.0 grade points
C	(70-79%)	Average Achievement	2.0 grade points
D	(60-69%)	Below Average Achievement	1.0 grade points
F	(0-59%)	Little or No Achievement	0 grade points
I		Incomplete	0 grade points

An Incomplete shall be given only when a student's work is not finished because of illness or other excused absence. If not made up within six weeks, the Incomplete shall become an F.

Note: The following **optional** paragraph is for use by districts that maintain high schools and choose to assign extra grade weighting to Advanced Placement, International Baccalaureate, honors, or concurrent postsecondary courses.

Districts should be aware that, in determining college admissions eligibility, the extra grade weighting will be factored into university admissions only if the courses have been certified as honors courses by the University of California and are in the following "a-g" subjects: history-social science, English, advanced mathematics, laboratory science, language other than English, and visual and performing arts.

Because of the more rigorous nature of Advanced Placement, International Baccalaureate, honors, and concurrent postsecondary courses, students receiving a grade of A, B, or C in those courses shall receive extra grade weighting as follows:

A = 5 points
 B = 4 points
 C = 3 points
 D = 1 points
 F = 0

(cf. 6141.5 - Advanced Placement)

(cf. 6172 - Gifted and Talented Student Program)

(cf. 6172.1 - Concurrent Enrollment in College Classes)

Grades for Physical Education

No grade of a student participating in a physical education class may be adversely affected due to the fact that the student, because of circumstances beyond his/her control, does not wear standardized physical education apparel. (Education Code 49066)

(cf. 6142.7 - Physical Education and Activity)

Note: The following **optional** paragraph is for use by districts that maintain high schools and may be revised to reflect additional grade levels at the district's discretion. 5 CCR 10060 lists criteria by which districts must appraise the quality of high school physical education programs, including criteria for reporting student achievement in physical education.

Student performance in high school physical education courses shall be based upon evaluation of the student's individual progress, attainment of goals in each instructional area, tests designed to determine skill and knowledge, and physical performance tests. (5 CCR 10060)

Students in grades 7-12 must have earned at least a 2.0 GPA the previous grading period in all core subjects in order to participate in extracurricular activities. Students who receive an F in any class are ineligible to participate in extracurricular activities.

Teachers are encouraged to allow for trends in the quality of student work. When a student finishes a grading period doing high quality work which requires skills acquired throughout the grading period, low grades at the beginning of the grading period need not diminish the appropriate evaluation of the student's achievement. Similarly, grades at the beginning need not compensate for a downward trend in achievement.

Grades for College Courses

When the district has approved a student to receive district credit for coursework completed at a community college or four-year college, he/she shall receive the same letter grade as is granted by the college.

Grades for Citizenship, Study Skills, and Effort

1. Grades for citizenship and effort shall be reported each marking period as follows:

- E Excellent
- S Satisfactory
- N Needs Improvement

2. Criteria for determining grades for citizenship shall include, but is not limited to:

- a. Student obeys rules.
- b. Student respects public and personal property.
- c. Student maintains courteous, cooperative relations with staff and fellow students.
- d. Student works without disturbing others.

3. Criteria for determining grades for effort shall include but not limited to:

- a. Student takes responsibility for having necessary tools and materials.
- b. Student shows interest and initiative.
- c. Student goes to work immediately and completes assignments.
- d. Student uses free time resourcefully.

Pass/Fail Grading

The Superintendent or designee has identified the following courses or programs for which students may, with parent/guardian permission, elect to earn a Pass or Fail grade instead of a letter grade.

- 1. All courses taken in Alternative Ed programs
- 2. All courses taken in the Special Ed program

Students who receive a Pass grade shall acquire the appropriate semester units of credit for the course. The grade shall not be counted in determining class rank, honors list, or membership in the California Scholarship Federation. Students who receive a Fail grade shall not receive credit for taking the course.

Honor Roll

Each school shall post an Honor Roll. All courses except Pass/Fail shall be counted in computing eligibility for the Honor Roll. To qualify for the Blue Honor Roll, a student must earn a grade point average (GPA) of 3.0 or better. Gold students must have a 3.5 GPA and no grades below a C.

Peer Grading

Note: In *Owasso Independent School District v. Falvo*, the U.S. Supreme Court held that students' grades on assignments and tests are not "education records" until the teacher records them, and therefore the practice of peer grading does not violate the Family Educational Rights and Privacy Act of 1974 (FERPA) (20 USC 1232g); see BP/AR 5125 - Student Records. Furthermore, for the same reason, the Supreme Court did not prohibit the practice of having students report the grades aloud so that the teacher may record them. The following section is **optional**.

At their discretion, teachers may use peer grading of student tests, papers, and assignments as appropriate to reinforce lessons.

Repeating Classes

With the approval of the principal or designee, a student may repeat a course in order to raise his/her grade. Both grades received shall be entered on the student's transcript, but the student shall receive credit only once for taking the course. The highest grade received shall be used in determining the student's overall grade point average (GPA).

Withdrawal from Classes

A student who drops a course during the first four weeks of the grading period may do so without any entry on his/her permanent record card. A student who drops a course after the first four weeks of the grading period shall receive an F grade on his/her permanent record, unless otherwise decided by the principal or designee because of extenuating circumstances.

Effect of Absences on Grades

Note: Education Code 49067 **mandates** districts that authorize teachers to assign failing grades to students who have excessive unexcused absences (see the accompanying Board policy) to establish regulations which include, but are not limited to, providing (1) a reasonable opportunity for the student or parent/guardian to explain the absences and (2) a method for identifying in the student's record the failing grades assigned on the basis of unexcused absences.

Teachers who may choose to withhold class credit because of excessive unexcused absences defined per Education Code Sections 46010 and 48205 shall so inform students and parents/guardians of such a possibility at the beginning of the school year or semester. When a student reaches the number of unexcused absences defined as excessive in Board policy, the student and parent/guardian shall again be notified of the district's policy regarding excessive unexcused absences.

(cf. 5113 - Absences and Excuses)

The student and parent/guardian shall have a reasonable opportunity to explain the absences. (Education Code 49067)

If a student receives a failing grade because of excessive unexcused absences, the student's record shall specify that the grade was assigned because of excessive unexcused absences. (Education Code 49067)

Note: Pursuant to Education Code 49069.5, grades for a student in foster care shall not be lowered if the student is absent from school due to (1) a decision by a court or placement agency to change the student's placement, in which case the student's grades and credits shall be calculated as of the date the student left school, or (2) a verified court appearance or related court-ordered activity. See BP 6173.1 - Education for Foster Youth.

Grades for a student in foster care shall not be lowered if the student is absent for any reason specified in Education Code 49069.5.

(cf. 6173.1 - Education for Foster Youth)

Grade Point Average

Note: The following **optional** section should be revised to reflect the district's methodology for calculating GPA. Districts may calculate multiple GPAs for a single student (e.g., academic GPA, total GPA) for different purposes (e.g., eligibility for extracurricular activities, athletic programs, honors at graduation, or other district programs that use GPA as a criterion). Districts should be aware that, in determining college admissions eligibility, the California State University and the University of California consider students' GPA in the "a-g" subjects required for college entry and is based on grades recorded in their high school transcripts.

The Superintendent or designee shall calculate each student's GPA using the grade point assigned to each letter grade in accordance with the scale described in the section "Grades for Achievement" above. The grade points for all applicable coursework shall be totaled and divided by the number of courses completed. Pass/Fail grades shall not be included in the determination of a student's GPA.

(cf. 5126 - Awards for Achievement)

(cf. 6145 - Extracurricular and Cocurricular Activities)

When plus and minus designations are added to letter grades, they shall not be considered in determining GPA.

Note: As amended by AB 2160 (Ch. 679, Statutes of 2014), Education Code 69432.9 provides that all students in grade 12 will be considered Cal Grant applicants unless they opt out of the program. The GPA of all students in grade 12 who have not opted out of the program shall be submitted to the Student Aid Commission. See AR 5125 - Student Records for related requirements.

Each academic year, the Superintendent or designee shall provide to the Student Aid Commission the GPA of all district students in grade 12, except for students who have opted out or are permitted by the rules of the Student Aid Commission to provide test scores in lieu of the GPA. (Education Code 69432.9)

Regulation

approved: April 10, 2007

revised: August 9, 2011

revised: September 8, 2015

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

SIERRA COUNTY OFFICE OF EDUCATION

Sierraville, California

Loyalton, California

Sierra County/Sierra-Plumas Joint USD

Board Policy

Bullying Students

BP 5131.2

BULLYING

The Governing Board recognizes the harmful effects of bullying on student learning and school attendance and desires to provide safe school environments that protect students from physical and emotional harm. -District employees shall establish student safety as a high priority and shall not tolerate bullying of any student.

No individual or group shall, through physical, written, verbal, or other means, harass, sexually harass, threaten, intimidate, retaliate, cyberbully, cause bodily injury to, or commit hate violence against any student or school personnel.

(cf. 5131 - Conduct)

(cf. 5136 - Gangs)

(cf. 5145.3 - Nondiscrimination/Harassment)

(cf. 5145.7 - Sexual Harassment)

(cf. 5145.9 - Hate-Motivated Behavior)

Cyberbullying includes the creation or transmission of harassing communications, direct threats, or other harmful texts, sounds, or images on the Internet, social media, or other technologies using a telephone, computer, or any wireless communication device. Cyberbullying also includes breaking into another person's electronic account and assuming that person's identity in order to damage that person's reputation.

(cf. 5145.2 - Freedom of Speech/Expression)

Strategies for addressing bullying in district schools shall be developed with involvement of key stakeholders, including students, parents/guardians, and staff, and may be incorporated into the comprehensive safety plan, the local control and accountability plan, and other applicable district and school plans.

(cf. 0420 - School Plans/Site Councils)

(cf. 0450 - Comprehensive Safety Plan)

(cf. 0460 - Local Control and Accountability Plan)

(cf. 1220 - Citizen Advisory Committees)

(cf. 1400 - Relations Between Other Governmental Agencies and the Schools)

(cf. 6020 - Parent Involvement)

As appropriate, the Superintendent or designee may collaborate with law enforcement, courts, social services, mental health services, other agencies, and community organizations in the development and implementation of joint strategies to promote safety in schools and the community and to provide services for alleged victims and perpetrators of bullying.

(cf. 1020 - Youth Services)

Bullying Prevention

To the extent possible, district schools shall focus on the prevention of bullying by establishing clear rules for student conduct and implementing strategies to promote a

positive, collaborative school climate. Students shall be informed, through student handbooks and other appropriate means, of district and school rules related to bullying, mechanisms available for reporting incidents or threats, and the consequences for engaging in bullying.

(cf. 5137 - Positive School Climate)

As appropriate, the district shall provide students with instruction, in the classroom or other educational settings, that promotes effective communication and conflict resolution skills, social skills, character/values education, respect for cultural and individual differences, self-esteem development, assertiveness skills, and appropriate online behavior.

(cf. 6142.8 - Comprehensive Health Education)

(cf. 6142.94 - History-Social Science Instruction)

(cf. 6163.4 - Student Use of Technology)

Staff shall receive related professional development, including information about early warning signs of harassing/intimidating behaviors and effective response.

(cf. 4131 - Staff Development)

(cf. 4231 - Staff Development)

(cf. 4331 - Staff Development)

Based on an assessment of bullying incidents at school, the Superintendent or designee may increase supervision and security in areas where bullying most often occurs, such as classrooms, playgrounds, hallways, restrooms, and cafeterias.

Intervention

Students are encouraged to notify school staff when they are being bullied or suspect that another student is being victimized. In addition, the Superintendent or designee shall develop means for students to report threats or incidents confidentially and anonymously.

School staff who witness an act of bullying shall immediately intervene to stop the incident when it is safe to do so. (Education Code 234.1)

When appropriate based on the severity or pervasiveness of the bullying, the Superintendent or designee shall notify the parents/guardians of victims and perpetrators and may contact law enforcement.

The Superintendent, principal, or principal's designee may refer a victim, witness, perpetrator, or other student affected by an act of bullying to a school counselor, school psychologist, social worker, child welfare attendance personnel, school nurse, or other school support service personnel for case management, counseling, and/or participation in a restorative justice program as appropriate. (Education Code 48900.9)

(cf. 6164.2 - Guidance/Counseling Services)

Reporting and Filing of Complaints and Investigation

~~Any complaint of bullying, whether it is discriminatory or nondiscriminatory, shall be investigated and resolved in accordance with law and the district's uniform complaint procedures specified in AR 1312.3 - Uniform Complaint Procedures.~~

~~(cf. 1312.3 - Uniform Complaint Procedures)~~

Any student, parent/guardian, or other individual who believes that a student has been subjected to bullying or who has witnessed bullying may report the incident to a teacher, the principal, a compliance officer, or any other available school employee. -Within one business day of receiving such a report, a staff member shall notify the principal of the report, whether or not a uniform complaint is filed. ~~Within two business days of receiving a report of bullying, the principal shall notify a district compliance officer identified in AR 1312.3.~~ In addition, any school employee who observes an incident of bullying involving a student shall, within one business day, report his/her observation to the principal or a district compliance officer, whether or not the alleged victim files a complaint.

Within two business days of receiving a report of bullying, the principal shall notify the district compliance officer identified in AR 1312.3 - Uniform Complaint Procedures.

(cf. 1312.3 - Uniform Complaint Procedures)

When the circumstances involve cyberbullying, individuals with information about the activity shall be encouraged to save and print any electronic or digital messages that they feel constitute cyberbullying and to notify a teacher, the principal, or other employee so that the matter may be investigated. -When a student uses a social networking site or service to bully or harass another student, the Superintendent or designee may file a request with the networking site or service to suspend the privileges of the student and to have the material removed.

When a report of bullying is submitted, the principal or a district compliance officer shall inform the student or parent/guardian of the right to file a formal written complaint in accordance with AR 1312.3. The student who is the alleged victim of the bullying shall be given an opportunity to describe the incident, identify witnesses who may have relevant information, and provide other evidence of bullying.

Investigation and Resolution of Complaints

Note: Pursuant to Education Code 234.1, districts are required to adopt a process for receiving and investigating complaints involving unlawful discrimination (such as discriminatory harassment, intimidation, and bullying) based on race or ethnicity, nationality, gender, sex, sexual orientation, religion, or any other characteristic contained in the definition of hate crimes in Penal Code 422.55. Pursuant to 5 CCR 4600-4633, the UCP must be used for this purpose. In addition, federal regulations require districts to adopt procedures providing for prompt and equitable resolution of complaints of unlawful discrimination (such as discriminatory harassment, intimidation, and bullying) on the basis of sex (34 CFR 106.8), disability (34 CFR 104.7 and 28 CFR 35.107), and age (34 CFR 110.25).

Although some bullying incidents may not fall within the provisions of Education Code 234.1 or federal civil rights regulations, CSBA strongly recommends that districts use the UCP to investigate all bullying incidents (whether discriminatory or nondiscriminatory) to ensure consistent implementation by district staff. It is not always easy or possible for staff to know prior to an investigation whether a student was bullied because of his/her actual or perceived membership in a legally protected class. Those bullying incidents found to involve discrimination based on the results of the

investigation would then be resolved using the UCP. When a bullying incident is determined to be nondiscriminatory, it should be resolved through the appropriate disciplinary process. Districts that are concerned about the capacity of a single district compliance officer to handle a possible increase in the number of UCP complaints, or that prefer to handle certain incidents at the school site level whenever possible, may designate multiple compliance officers in accordance with AR 1312.3 - Uniform Complaint Procedures.

Any complaint of bullying shall be investigated and, if determined to be discriminatory, resolved in accordance with law and the district's uniform complaint procedures specified in AR 1312.3.

If, during the investigation, it is determined that a complaint is about nondiscriminatory bullying, the principal or designee shall inform the complainant and shall take all necessary actions to resolve the complaint.

Discipline

Corrective actions for a student who commits an act of bullying of any type may include counseling, behavioral intervention and education, and, if the behavior is severe or pervasive as defined in Education Code 48900, may include suspension or expulsion in accordance with district policies and regulations.

(cf. 5138 - Conflict Resolution/Peer Mediation)

(cf. 5144 - Discipline)

(cf. 5144.1 - Suspension and Expulsion/Due Process)

(cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities))

(cf. 6159.4 - Behavioral Interventions for Special Education Students)

Any employee who permits or engages in bullying or retaliation related to bullying shall be subject to disciplinary action, up to and including dismissal.

(cf. ~~4117.34118~~ - Dismissal)

(~~cf. 4118~~ - Suspension/Disciplinary Action)

(cf. 4119.21/4219.21/4319.21 - Professional Standards)

(cf. 4218 - Dismissal/Suspension/Disciplinary Action)

Legal Reference:

EDUCATION CODE

200-262.4 Prohibition of discrimination

32282 Comprehensive safety plan

32283.5 Bullying; online training

35181 Governing board policy on responsibilities of students

35291-35291.5 Rules

48900-48925 Suspension or expulsion

48985 Translation of notices

52060-52077 Local control and accountability plan

PENAL CODE

422.55 Definition of hate crime

647 Use of camera or other instrument to invade person's privacy; misdemeanor

647.7 Use of camera or other instrument to invade person's privacy; punishment

653.2 Electronic communication devices, threats to safety

CODE OF REGULATIONS, TITLE 5

4600-4687 Uniform complaint procedures

UNITED STATES CODE, TITLE 47*254 Universal service discounts (e-rate)*CODE OF FEDERAL REGULATIONS, TITLE 28*35.107 Nondiscrimination on basis of disability; complaints*CODE OF FEDERAL REGULATIONS, TITLE 34*104.7 Designation of responsible employee for Section 504**106.8 Designation of responsible employee for Title IX**110.25 Notification of nondiscrimination on the basis of age*COURT DECISIONS*Wynar v. Douglas County School District, (2013) 728 F.3d 1062**J.C. v. Beverly Hills Unified School District, (2010) 711 F.Supp.2d 1094**Lavine v. Blaine School District, (2002) 279 F.3d 719**Management Resources:*CSBA PUBLICATIONS*Final Guidance: AB 1266, Transgender and Gender Nonconforming Students, Privacy, Programs, Activities & Facilities, Legal Guidance, March 2014**Providing a Safe, Nondiscriminatory School Environment for Transgender and Gender-Nonconforming Students, Policy Brief, February 2014**Addressing 2014 Addressing the Conditions of Children: Focus on Bullying, Governance Brief, December 2012**Safe Schools: Strategies for Governing Boards to Ensure Student Success, 2011**Building Healthy Communities: A School Leaders Guide to Collaboration and Community Engagement, 2009**Cyberbullying: Policy Considerations for Boards, Policy Brief, July 2007*CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS*Health Education Content Standards for California Public Schools: Kindergarten Through Grade Twelve, 2008**Bullying at School, 2003*U.S. DEPARTMENT OF EDUCATION, OFFICE FOR CIVIL RIGHTS PUBLICATIONS*Dear Colleague Letter: Bullying of Students with Disabilities, August 2013**Dear Colleague Letter: Harassment and Bullying, October 2010*WEB SITES*CSBA: <http://www.csba.org>**California Department of Education, Safe Schools Office: <http://www.cde.ca.gov/lr/ss>**Common Sense Media: <http://www.common Sense Media.org>**National School Safety Center: <http://www.schoolsafety.us>**ON[the]LINE, digital citizenship resources: <http://www.onthelineca.org>**U.S. Department of Education: <http://www.ed.gov>*

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

SIERRA COUNTY OFFICE OF EDUCATION

Loyalton, California

Regulation

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Sierra County/Sierra-Plumas Joint USD

Board Policy

BP 6163.4

Instruction

BP 6163.4(a)

STUDENT USE OF TECHNOLOGY

The ~~Governing Board of Education~~ intends that technological resources provided by the district be used in a safe and responsible and proper manner in support of the instructional program and for the advancement of student learning. All students using these resources shall receive instruction in their proper and appropriate use.

(cf. 0440 - District Technology Plan)

(cf. 1113 - District and School Web Sites)

(cf. 1114 - District-Sponsored Social Media)

(cf. 4040 - Employee Use of Technology)

(cf. 6163.1 - Library Media Centers)

Teachers, administrators, and/or library media specialists are expected to review the technological resources and online sites that will be used in the classroom or assigned to students in order to ensure that they are appropriate for the intended purpose and the age of the students.

The Superintendent or designee shall notify students and parents/guardians about authorized uses of district ~~computers~~ technology, user obligations and responsibilities, ~~as well as~~ and consequences for unauthorized use and/or unlawful activities in accordance with this Board policy and the district's Student Network Responsibility Contract.

District technology includes, but is not limited to, computers, the district's computer network including servers and wireless computer networking technology (wi-fi), the Internet, email, USB drives, wireless access points (routers), tablet computers, smartphones and smart devices, telephones, cellular telephones, personal digital assistants, pagers, MP3 players, wearable technology, any wireless communication device including emergency radios, and/or future technological innovations, whether accessed on or off site or through district-owned or personally owned equipment or devices.

Before a student is authorized to use district technology, the student and his/her parent/guardian shall sign and return the Student Network Responsibility Contract. In that agreement, the parent/guardian shall agree not to hold the district or any district staff responsible for the failure of any technology protection measures or user mistakes or negligence and shall agree to indemnify and hold harmless the district and district staff for any damages or costs incurred.

(cf. 6162.6 - Use of Copyrighted Materials)

The district reserves the right to monitor student use of technology within the jurisdiction of the district without advance notice or consent. Students shall be informed that their use of district technology, including, but not limited to, computer files, email, text messages, instant messaging, and other electronic communications, is not private and may be accessed by the district for the purpose of ensuring proper use. Students have no reasonable expectation of privacy in use of the district technology. Students' personally owned devices shall not be searched except in cases where there is a reasonable suspicion, based on specific and objective facts, that the search will uncover evidence of a violation of law, district policy, or school rules.

(cf. 5145.12 - Search and Seizure)

The Superintendent or designee may gather and maintain information pertaining directly to school safety or student safety from the social media activity of any district student in accordance with Education Code 49073.6 and BP/AR 5125 - Student Records.

(cf. 5125 - Student Records)

Whenever a student is found to have violated Board policy or the district's Student Network Responsibility Contract, the principal or designee may cancel or limit a student's user privileges or increase supervision of the student's use of the district's equipment and other technological resources, as appropriate. Inappropriate use also may result in disciplinary action and/or legal action in accordance with law and Board policy.

(cf. 5125.2 - Withholding Grades, Diploma or Transcripts)

(cf. 5144 - Discipline)

(cf. 5144.1 - Suspension and Expulsion/Due Process)

(cf. 5144.2 - Suspension and Expulsion/Due Process: ~~(Students with Disabilities)~~)

The Superintendent or designee, with input from students and appropriate staff, shall regularly review and update procedures to enhance the safety and security of students using district technology and to help ensure that the district adapts to changing technologies and circumstances.

~~*(cf. 5145.12 - Search and Seizure)*~~

On-Line Services/Internet Access Safety

The Superintendent or designee shall ensure that all district computers with Internet access have a technology protection measure that ~~blocks or filters Internet~~ protects against access to visual depictions that are obscene, child pornography, or harmful to minors; and that the operation of such measures is enforced. (20 USC 6777; 47 USC 254; 47 CFR 54.520)

To reinforce these measures, the Superintendent or designee shall implement rules and procedures designed to restrict students' access to harmful or inappropriate matter on the Internet. ~~He/she also shall establish regulations to address the safety and security of students and student information when using electronic mail, chat rooms, and other forms of direct electronic communication and to ensure that students do not engage in unauthorized or unlawful online activities.~~

~~Staff shall supervise students while they are using on-line services and may ask teacher aides and student aides to assist in this supervision.~~

~~Before using the district's on-line resources, each student and his/her parent/guardian shall sign and return an Acceptable Use Agreement specifying user obligations and responsibilities. In that agreement, the student and his/her parent/guardian shall agree to not hold the district or any district staff responsible for the failure of any technology protection measures, violations of copyright restrictions, or users' mistakes or negligence. They shall also agree to indemnify and hold harmless the district and district personnel for any damages or costs incurred.~~

~~*(cf. 6162.6 - Use of Copyrighted Materials)*~~

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

The district's Student Network Responsibility Contract shall establish expectations for appropriate student conduct when using the Internet or other forms of electronic communication, including, but not limited to, prohibitions against:

1. Accessing, posting, submitting, publishing, or displaying harmful or inappropriate matter that is threatening, obscene, disruptive, or sexually explicit, or that could be construed as harassment or disparagement of others based on their race/ethnicity, national origin, sex, gender, sexual orientation, age, disability, religion, or political beliefs

(cf. 5131 - Conduct)

(cf. 5131.2 - Bullying)

(cf. 5145.3 - Nondiscrimination/Harassment)

(cf. 5145.7 - Sexual Harassment)

(cf. 5145.9 - Hate-Motivated Behavior)

2. Intentionally uploading, downloading, or creating computer viruses and/or maliciously attempting to harm or destroy district equipment or materials or manipulate the data of any other user, including so-called "hacking"

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

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

The Superintendent or designee shall regularly review this policy, the accompanying administrative regulation, and other relevant procedures. He/she shall also monitor the district's filtering software to help ensure its effectiveness provide age-appropriate instruction regarding safe and appropriate behavior on social networking sites, chat rooms, and other Internet services. Such instruction shall include, but not be limited to, the dangers of posting one's own personal identification information online, misrepresentation by online predators, how to report inappropriate or offensive content or threats, behaviors that constitute cyberbullying, and how to respond when subjected to cyberbullying.

Legal Reference:

EDUCATION CODE

49073.6 Student records; social media

51006 Computer education and resources

51007 Programs to strengthen technological skills

~~51870-51874 Education technology~~

60044 Prohibited instructional materials

PENAL CODE

313 Harmful matter

502 Computer crimes, remedies

632 Eavesdropping on or recording confidential communications

653.2 Electronic communication devices, threats to safety

UNITED STATES CODE, TITLE 15

6501-6506 Children's Online Privacy Protection Act

UNITED STATES CODE, TITLE 20

6751-6777 Enhancing Education Through Technology Act, Title II, Part D, especially:

6777 Internet safety

UNITED STATES CODE, TITLE 47

254 Universal service discounts (E-rate)

CODE OF FEDERAL REGULATIONS, TITLE 16

312.1-312.12 Children's Online Privacy Protection Act

CODE OF FEDERAL REGULATIONS, TITLE 47*54.520 Internet safety policy and technology protection measures, E-rate discounts*COURT DECISIONS*New Jersey v. T.L.O., (1985) 469 U.S. 325**Management Resources:*CSBA PUBLICATIONS*Cyberbullying: Policy Considerations for Boards, Policy Brief, July 2007*FEDERAL TRADE COMMISSION PUBLICATIONS*How to Protect Kids' Privacy Online: A Guide for Teachers, December 2000*WEB SITESCSBA: <http://www.csba.org>American Library Association: <http://www.ala.org>California Coalition for Children's Internet Safety: <http://www.cde.cybersafety.ca.gov>Center for Safe and Responsible Internet Use: <http://csriu.org>Federal Communications Commission: <http://www.fcc.gov>

Federal Trade Commission, Children's Online Privacy Protection:

<http://www.ftc.gov/privacy/privacyinitiatives/childrens.html>U.S. Department of Education: <http://www.ed.gov>

Policy

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SIERRA COUNTY OFFICE OF EDUCATION
 SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
 Sierraville, California
 Loyalton, California

Sierra County/Sierra-Plumas Joint USD

Board Bylaw

Instruction

BB 9100(a)

ORGANIZATION

Annual Organizational Meeting

~~The Board of Education shall hold an annual organizational meeting within the time limits prescribed by law. (Education Code 35143)~~

Each year, the Governing Board shall hold an annual organizational meeting. In any year in which a regular election of district Board members is conducted, the organizational meeting shall be held within a 15-day period beginning from the date upon which a Board member elected at that election takes office. During non-election years, the meeting shall be held within the same 15-day period on the calendar. (Education Code 35143)

The day and time of the annual meeting shall be selected by the Board at its regular meeting held immediately prior to the first day of the 15-day period. On behalf of the Board, the Superintendent shall notify the County Superintendent of Schools of the day and time selected. Within 15 days prior to the date of the annual meeting, the clerk of the Board, with the assistance of the Superintendent, shall notify in writing all Board members and members-elect of the date and time selected for the meeting. (Education Code 35143)

At this meeting the Board shall:

1. Elect a president and a clerk and/or vice president from its members
2. Appoint ~~the Superintendent as~~ secretary to the Board
3. Authorize signatures

Note: Item #4-Develop below promotes the adoption of a Board calendar to ensure the scheduling of important governance matters such as evaluation of the Superintendent, Board self-evaluation, budget meetings, goal setting, and policy and program reviews.

4. Approve a schedule of regular meetings for the year and a Board governance calendar stating the time when the Board will address important governance matters
5. Designate Board representatives to serve on committees or commissions of the district, other public agencies, or organizations with which the district partners or collaborates

(cf. 9140 - Board Representatives)

Election of Officers

The Board shall each year elect its entire slate of officers.

No Board member shall serve more than eight consecutive years in the same office.

(cf. 9224 - Oath or Affirmation)

The election of Board officers shall be conducted during an open session of the annual organizational meeting.

Legal Reference:

EDUCATION CODE

5017 Term of ~~Office~~office

35143 Annual organizational meeting date, and notice

35145 Public meetings

GOVERNMENT CODE

54953 Meetings to be open and public; attendance

ATTORNEY GENERAL OPINIONS

68 Ops.Cal.Atty.Gen. 65 (1985)

59 Ops.Cal.Atty.Gen. 619, 621-622 -(1976)

Bylaw

adopted: April 10, 2007

revised: November 13, 2007

revised: September 8, 2015

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
Sierraville, California

Loyalton, California