

AGENDA FOR THE REGULAR MEETING OF THE
SIERRA COUNTY BOARD OF EDUCATION

September 13, 2016

6:00 pm

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

This meeting will be available for videoconferencing at Downieville School, 130 School Street, Downieville CA 95936

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. Superintendent's Report

a. Negotiations Timeline

b. Instructional Aide Vacancy, Loyalton High School, .66 FTE

c. Collaborative for Education Excellence

The Legislature created the CCEE to provide advice and assistance to county offices of education, school districts, and charter schools in achieving their LCAP goals. <http://ccee-ca.org/>

d. SARB Update

e. Acceptance of Letter of Resignation of Sandra Anderson, Instructional Aide (**under separate cover)

2. Business Report

a. Account Object Summary-Balance 07/01/16 to 8/31/16**

3. Staff Reports (5 minutes)

4. SPTA Report (5 minutes)

5. Board Members' Report (5 minutes)

6. Public Comment – This is an opportunity for members of the public to directly address the governing board on any item of interest that is within the subject matter jurisdiction of the governing board 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 9, 2016**

2. Approval of Board Report - Checks Dated 08/01/2016 through 08/31/2016

G. ACTION ITEMS

1. New Business

- 1617-25 Adoption of Resolution No. 16-002, Conflict of Interest* (Grant)
- 1617-26 Adoption of Resolution No. 16-003, Fiscal Year End 2015-2016 Budget Revision** (Asquith)
- 1617-27 Adoption of Resolution No. 16-004, Adopting the Gann Limit** (Asquith)
- 1617-28 Adoption of Unaudited Actuals for Fiscal Year End June 30, 2016** (Asquith)
- 1617-29 Approval of Five Year Facility Plan, SmartWatt, Inc.** (Grant)
- 1617-30 Approval for Services Agreement with The OMNI Financial Group, Inc.** (Asquith)
- 1617-31 Appointment of members of the Student Attendance Review Board (Dr. Merrill M. Grant, chairman) as follows:
Sierra County Sheriff, Tim Standley
Jeff Bosworth, Sierra County Chief Probation Officer
Chuck Henson, Sierra County Deputy Probation Officer, Alternate for Jeff Bosworth
Rebecca Dunsing, Sierra County Deputy Probation Officer, Truancy Investigator, (Ex-Officio Member)
J. Lon Cooper, Sierra County Public Defender
Larry Allen, Sierra County District Attorney
Lisa Botzler, Sierra County Child Protective Services
Laurie Marsh, Sierra County Behavioral Health
Kerstin Harrison, Parent Representative
Danielle Williamson, Student/Parent Navigator, Sierra County Behavioral Health
(Ed Code § 48321(a)(1)(3) The school district representatives on the county school attendance review board shall be nominated by the governing boards of school districts and shall be appointed by the county superintendent of schools. All other persons and group representatives shall be appointed by the county board of education.)
- 1617-32 Business Manager Search-Discussion only (Grant)

BOARD POLICIES AND ADMINISTRATIVE REGULATIONS (President)

- 1617-33 Approval of Board Policy 5116.1, minor revision as follows:
~~Any student enrolled in a district school receiving Title I funds that has been identified for program improvement (PI), corrective action, or restructuring. (20 USC 6316)~~
- 1617-34 Approval of Administrative Regulation 5116.1, Intradistrict Open Enrollment, minor revision, as follows:
Any student who, prior to the 2016-17 school year, was granted a transfer out of a Title I school that had been identified for program improvement shall be allowed to remain in the school of enrollment until he/she completes the highest grade offered at that school.

A student granted intradistrict enrollment under other circumstances ~~Once enrolled, a student shall not be required to reapply for readmission. However, the student but may be subject to displacement due to excessive enrollment.~~

Sierra County Board of Education
Regular Meeting Agenda
September 13, 2016

1617-35 Approval of Board Policy 5131.62, Tobacco**

1617-36 Approval of Administrative Regulation 6158, Independent Study, minor revision as follows:
The signed, dated agreement, *any supplemental agreement, assignment records, work samples, and attendance records* may be maintained on file electronically. (EC 51747)

1617-37 Approval of Board Policy 6179, Supplemental Instruction, minor revision as follows:
~~2. Eligible students from low income families whenever the district or a district school receiving federal Title I funds has been~~

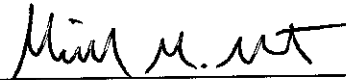
The district shall offer alternative supports designed to increase the academic achievement of socioeconomically disadvantaged students attending schools identified by the California Department of Education for program improvement for two or more consecutive years.

H. ADVANCED PLANNING

1. Next Regular Board Meeting will be held on October 11, 2016, 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. _____



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

*** prior month handout

** enclosed

* handout

Balances through August						Fiscal Year 2016/17
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - Gen Fund						
1100	Teachers Salaries	239,007.00	239,007.00	222,483.70	8,422.54	8,100.76
1200	Certificated Pupil Support Ser	63,839.00	63,839.00	60,581.10		3,257.90
1300	Certificated Supervisor Admini	170,833.00	170,833.00	138,791.10	29,705.82	2,336.08
	Total for Object 1000	473,679.00	473,679.00	421,855.90	38,128.36	13,694.74
2100	Instructional Aides' Salaries	91,496.00	91,496.00	81,794.49	3,063.56	6,637.95
2200	Classified Support Salaries	22,358.00	22,358.00	9,857.25	1,349.20	11,151.55
2300	Classified Supervisors' Admini	101,356.00	101,356.00	83,862.00	16,832.40	661.60
2400	Clerical Technical Office Staf	131,117.00	131,117.00	111,168.56	19,948.00	.44
2900	Other Classified Salaries	13,638.00	13,638.00		370.00	13,268.00
	Total for Object 2000	359,965.00	359,965.00	286,682.30	41,563.16	31,719.54
3101	STRS Certificated Positions	59,287.00	59,287.00	53,069.40	4,796.53	1,421.07
3102	STRS Classified Positions	1,650.00	1,650.00	564.80		1,085.20
3202	PERS Classified Positions	59,611.00	59,611.00	48,883.70	8,161.24	2,566.06
3302	OASDI Classified Positions	21,633.00	21,633.00	17,241.42	2,517.88	1,873.70
3311	Medicare Certificated Position	6,234.00	6,234.00	5,559.00	503.52	171.48
3312	Medicare Classified Positions	5,157.00	5,157.00	4,097.33	590.78	468.89
3401	Health & Welfare Benefits Cert	94,367.00	94,367.00	89,219.90	4,959.50	187.60
3402	Health & Welfare Benefits Clas	59,571.00	59,571.00	51,816.42	10,396.62	2,642.04-
3501	SUI Certificated	329.00	329.00	210.90	19.07	99.03
3502	SUI Classified	249.00	249.00	143.31	20.57	85.12
3601	Workers' Compensation Certific	881.00	881.00	14,227.50	1,288.62	14,635.12-
3602	Workers' Compensation Classifi	1,590.00	1,590.00	10,485.80	1,511.89	10,407.69-
3902	Golden Handshake-Class	6,920.00	6,920.00		13,840.50	6,920.50-
	Total for Object 3000	317,479.00	317,479.00	295,519.48	48,606.72	26,647.20-
4100	Approved Textbooks Core Curric	410.00	410.00			410.00
4200	Library and Reference Material	444.00	444.00			444.00
4300	Materials and Supplies	23,277.00	23,277.00	2,223.22	1,445.90	19,607.88
4320	Custodial Grounds Supplies	2,972.00	2,972.00			2,972.00
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	9,561.00	9,561.00		.64-	9,561.64
	Total for Object 4000	43,164.00	43,164.00	4,473.22	1,445.26	37,245.52
5100	Subagreements for Services	42,000.00	42,000.00	43,588.60	295.60	1,884.20-
5200	Travel and Conference	23,280.00	23,280.00	4,811.18	348.82	18,120.00
5300	Dues and Membership	18,370.00	18,370.00	600.00	9,269.00	8,501.00

Balances through August						Fiscal Year 2016/17
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - Gen Fund (continued)						
5400	Insurance	9,300.00	9,300.00		8,191.00	1,109.00
5500	Operation Housekeeping Service	9,200.00	9,200.00	2,840.75	159.25	6,200.00
5600	Rentals, Leases, Repairs, Nonc	2,600.00	2,600.00	453.10	23.50	2,123.40
5801	Legal Services	25,500.00	25,500.00	1,000.00		24,500.00
5803	Legal Publications	500.00	500.00			500.00
5805	Personnel Expense	613.00	613.00	100.00		513.00
5806	Negotiations	1,000.00	1,000.00			1,000.00
5808	Other Services & Fees	1,500.00	1,500.00	1,404.24	95.76	.00
5810	Contracted Services	444,507.00	444,507.00	84,526.00	43,277.00	316,704.00
5899	SPJUSD to Reimburse			3,965.42	164.48	4,129.90-
5900	Communications	1,600.00	1,600.00			1,600.00
	Total for Object 5000	579,970.00	579,970.00	143,289.29	61,824.41	374,856.30
6200	Building and Improvement of Bu	30,032.00	30,032.00			30,032.00
6400	Equipment	30,300.00	30,300.00			30,300.00
	Total for Object 6000	60,332.00	60,332.00	.00	.00	60,332.00
7141	Tuition, excess cost etc betwe	27,582.00	27,582.00			27,582.00
7310	Direct Support/Indirect Costs					.00
	Total for Object 7000	27,582.00	27,582.00	.00	.00	27,582.00
	Total for Fund 01 and Expense accounts	1,862,171.00	1,862,171.00	1,151,820.19	191,567.91	518,782.90
Fund 16 - FOREST RES						
7211	Transfers of Pass-through Rev	80,000.00	80,000.00			80,000.00
7619	Other Authorized Interfund Tra	13,360.00	13,360.00			13,360.00
	Total for Fund 16, Expense accounts and Object 7000	93,360.00	93,360.00	.00	.00	93,360.00
	Total for Org 001 - Sierra County Office of Education	1,955,531.00	1,955,531.00	1,151,820.19	191,567.91	612,142.90

MINUTES OF THE REGULAR MEEETING OF THE
SIERRA COUNTY BOARD OF EDUCATION
August 9, 2016
Downieville School, 130 School Street, Downieville CA 95936
6 pm

A. CALL TO ORDER

President PATTY HALL called the meeting to order at 6:02 pm.

B. ROLL CALL

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

ABSENT: None

VACANT: None

C. APPROVAL OF THE AGENDA
MOORE/DRISCOLL
5/0

D. FLAG SALUTE

E. INFORMATION/DISCUSSION ITEMS

1. Superintendent's Report
 - a. Agreement for Professional Services between Sierra County Office of Education and Sierra County (Friday Night Live) was signed
 - b. Two days are added to his year's agreement with Barbara McKurtis, Speech Therapist
 - c. Dr. Grant attended the Sierra County Health Coordinating Committee (SCHCC) meeting
 - d. Capital Services Regional Planning discussed goals for the year and benefited from Human Resources and LCAP presentations
 - e. Beginning of School – SELPA department is ready to go! Improving Student services is paramount as is working in concert with the schools.
2. Business Report
 - a. Board Report-Expenditures by Object 07/01/16 to 7/31/16
 - b. Foster Youth Grant Expenditure Report (Tomatis)
 - i. Model Approach to Partnership in Parenting Training (Weeks of 4/10/17 and 4/24/17)
 - ii. Ohana House
3. Staff Reports (5 minutes)
4. SPTA Report (5 minutes)
5. Board Members' Report (5 minutes)
6. Public Comment – Opened at 6:18 and closed without comment

F. CONSENT CALENDAR

1. Approval of minutes of the Regular Board meeting held July 12, 2016
2. Approval of bill warrants for month of July 2016
DRYDEN/WRIGHT
5/0

G. ACTION ITEMS

1. New Business

- 1617-11 Adoption of Resolution No.16-002, Fiscal Year End 2015-2016 Budget Revision (Asquith)
DRYDEN/MOORE
5/0
TRUSTEE DRISCOLL AYE
TRUSTEE DRYDEN AYE
TRUSTEE HALL AYE
TRUSTEE MOORE AYE
TRUSTEE WRIGHT AYE

BOARD POLICIES AND ADMINISTRATIVE REGULATION

- 1617-12 Approval of Board Policy 0450, Comprehensive Safety Plan, revision
MOORE/DRYDEN
4/1
TRUSTEE DRISCOLL AYE
TRUSTEE HALL AYE
TRUSTEE MOORE AYE
TRUSTEE WRIGHT AYE
TRUSTEE DRYDEN NO

MOORE motioned to adopt Items 1617-13 through and including 1617-24. DRISCOLL seconds.
5/0

- 1617-13 Approval of Board Policy and Administrative Regulation 0520.2, Title I Program Improvement Schools, New
- 1617-14 Approval of Board Policy, 3513.3, Tobacco-Free Schools, revision
- 1617-15 Approval of Administrative Regulation and Exhibit 3541.1, Transportation for School Related Trips, revisions
- 1617-16 Approval of Board Policy 3555, Nutrition Program Compliance, revision
- 1617-17 Approval of Board Policy 4112.2, Certification, revision
- 1617-18 Approval of Board Policy 4113, Assignment, revision

MINOR REVISIONS – No backup included; documents available online

- 1617-19 Approval of revision, **Administrative Regulation, 3513.3, Tobacco-Free Schools**, as follows:
The Superintendent or designee shall ensure that signs stating "Tobacco use is prohibited" are prominently displayed at all entrances to school property.
- 1617-20 Approval of revision of **Administrative Regulation 3516.3, Earthquake Emergency Procedure System** as follows: California Governor's Office of Emergency Services
- 1617-21 Approval of revision of **Board Policy and Administrative Regulation 3553, Free and Reduced Price Meals**, as follows:
Board Policy: Under Confidentiality/Release of Records: The Board authorizes designated employees stated in the policy to use student eligibility for (revise item 2): **Identification of students eligible for alternative supports in any school identified as a Title I program improvement school**,
AND Administrative Regulation: Line deleted regarding school choice, which was eliminated by the Every Student Succeeds Act
- 1617-22 Approval of Deletion of last item of Section II of **Exhibit 4112.9/4212.9/4312.9, Employee Notification**, as follows:
When/Whom to Notify: To teachers when school is identified for Title I program improvement restructuring – Legal Code: 20 USC 6316
Board Policy/Administrative Regulation #: AR-0520.2
Subject: School identified for restructuring opportunity to comment and participate
- 1617-23 Approval of **Administrative Regulation 4115, Evaluation/Supervision**, revision, specifically paragraph three as follows: *Each probationary certificated employee shall be evaluated at least ~~once~~ twice each school year. (Education Code 44664)*
- 1617-24 Approval of Deletion of **Exhibit 4222, Teacher Aides/Paraprofessionals**
AND revision of **Administrative Regulation 4222, Teacher Aides/Paraprofessionals** as follows:
Remove section *“Additional—Qualifications and Duties of Paraprofessionals in Title I Programs”* (requirements repealed by Every Student Succeeds Act), and change the term *instructional aide* to *paraprofessional*.

H. ADVANCED PLANNING

1. Next Regular Board Meeting will be held on September 13, 2016, 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

Suggested Agenda Items

There were no suggested agenda items.

I. ADJOURNMENT

Adjourned at 6:25 pm.
MOORE/DRISCOLL
5/0

Allen Wright, Clerk

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

Checks Dated 08/01/2016 through 08/31/2016

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00014440	08/01/2016	CASBO	01-5300	CASBO DUES		542.00
00014441	08/01/2016	CCSESA	01-5300	AESA MEMBERSHIP	260.00	
				BASC STEERING COMMITTEE	900.00	
				CCSESA DUES	7,062.00	
00014442	08/01/2016	LIBERTY UTILITIES CPEC	01-5500	PASSCO DUES	400.00	8,622.00
00014443	08/01/2016	BARBARA MCKURTIS	01-5100	ELECTRICAL SERVICE		159.25
			01-5100	CONTRACTED CONSULTANT AGREEMENT	295.60	
			01-5810	CONTRACTED CONSULTANT AGREEMENT	599.00	894.60
00014444	08/01/2016	PITNEY BOWES, INC.	01-5600	POSTAGE MACHINE	23.50	
			01-5899	POSTAGE MACHINE	70.52	94.02
00014445	08/01/2016	SIERRA COUNTY OFFICE OF EDUCATION	01-5808	BANK SERVICE FEES		95.76
00014446	08/01/2016	TRI COUNTY SCHOOLS INSURANCE GROUP	01-5400	PROPERTY/CASUALTY PREMIUMS		8,191.00
00014447	08/01/2016	U.S. BANK	01-4300	PARENT/STUDENT FOLDERS	1,045.90	
			01-9500	SUPT TRAVEL	591.27	
				CLASSROOM SUPPLIES	1,641.93	
				FOSTER YOUTH SUPPLIES	911.86	
				Unpaid Sales Tax	161.77-	4,029.19
00014448	08/01/2016	ALLEN WRIGHT	01-5200	PER DIEM		20.25
00014449	08/12/2016	ROSE ASQUITH	01-5200	PER DIEM	31.32	
			01-5899	PER DIEM	93.96	125.28
00014450	08/12/2016	CCSESA	01-5300	TTSC MEMBERSHIP DUES		400.00
00014451	08/12/2016	EMSOFF LIVESTOCK COMPANY	01-4300	FOSTER YOUTH SUPPLIES		400.00
00014452	08/12/2016	MIKE MOORE	01-5200	PER DIEM		27.00
00014453	08/12/2016	PUBLIC EMPLOYEES' RETIREMENT SYSTEM	01-5810	GASB 68 FEE		350.00
00014454	08/12/2016	TRI COUNTY SCHOOLS INSURANCE GROUP	01-9535	AUG 16 HEALTH INSURANCE	1,873.00	
			76-9576	AUG 16 HEALTH INSURANCE	14,221.10	16,094.10
00014455	08/12/2016	ALLEN WRIGHT	01-5200	PER DIEM		20.25
Total Number of Checks					16	40,064.70

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	County School Service Fund	16	26,005.37
76	Payroll Clearing	1	14,221.10

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

Checks Dated 08/01/2016 through 08/31/2016

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
			Total Number of Checks	16	40,226.47	
			Less Unpaid Sales Tax Liability		161.77	
			Net (Check Amount)		40,064.70	

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. 16-003**

Fiscal Year End 2015-2016 Budget Revision

WHEREAS, the 2015-2016 budget was adopted June 17, 2015, and

WHEREAS, unanticipated income and liabilities providing changes to the budget expenditures necessitate intrafund transfers,

WHEREAS, it is necessary from time to time during a fiscal year to amend the Budget in accordance with Section 42600 of the California Education Code, and

WHEREAS, it is necessary at the close of any school year to transfer between funds to permit payment of obligations at close of year in accordance with Section 42601 of the California Education Code, and

WHEREAS, it is necessary from time to time during a fiscal year to use unbudgeted fund in accordance with Section 42602 and make appropriation of excess funds in accordance with Section 42610 of the California Education Code, and

NOW, THEREFORE, BE IT RESOLVED, that an attached year end 2015-2016 Budget Revision is made in accordance with California Education Code 42600, 42601, 42602, and 42610.

Passed and adopted at a regular meeting of the Sierra County Office of Education Governing Board, September 13, 2016, by the following vote:

AYES:
NOES:
ABSTENTIONS:
ABSENT:
VACANT:

Allen Wright, Clerk

BudgetTransfer99a

Budget Transfer Snapshot

Budget Transfer Link # 12038

Fiscal Year 2016

Budget Transfer # BR16-00005 Status: Posted Type BudRev Fiscal Year 2016 Transaction Date 06/30/2016

Created RASQUITH, 8/26/2016 Location: RASQUITH, 8/26/2016 Department BUSINESS Source Manual

Requisition # Comment: Set up budget for Title III SRS Offset

Line Seq	Account #	Comments	Acct Type	Increase	Decrease
1	16-0000--0000-9300-7619-002	Set up budget for Title III SRS Offset	E	234.00	
2	16-0000--0000-0000-8260-100	Set up budget for Title III SRS Offset	R	234.00	
BT # BR16-00005 Net Change to Expense					
BT # BR16-00005 Net Change to Revenue					
BT # BR16-00005 Net Change to Starting Balance					
BT # BR16-00005 Net Change to Fund Balance					

SIERRA COUNTY OFFICE OF EDUCATION

RESOLUTION NO. 16-004

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 2015-2016 and 2016-2017 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 2015-2016 and 2016-2017 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 13, 2016 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

VACANT:

Allen Wright, Clerk

	2015-16 Calculations			2016-17 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA	2014-15 Actual			2015-16 Actual		
(2014-15 Actual Appropriations Limit and Gann ADA are from county's prior year Gann data reported to the CDE)						
PRIOR YEAR APPROPRIATIONS LIMIT						
1. Program Portion of Prior Year Appropriations Limit (Preload/Line D16c, PY column)	4.54		4.54			4.71
2. Other Services Portion of Prior Year Appropriations Limit (Preload/Line D16d, PY column)	177,157.19		177,157.19			197,737.33
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Lines A1 plus A2)	177,161.73	0.00	177,161.73			197,742.04
PRIOR YEAR GANN ADA						
4. Program ADA (Preload/Line B3, PY column)	0.01		0.01			0.01
5. Other ADA (Preload/Line B4, PY column)	355.59		355.59			382.28
ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA	Adjustments to 2014-15			Adjustments to 2015-16		
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	2015-16 Annual Report			2016-17 Annual Estimate		
CURRENT YEAR PROGRAM ADA (2015-16 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		0.01	0.00		0.00
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. Total Current Year ADA (Lines B1 through B2)	0.01	0.00	0.01	0.00	0.00	0.00
	2015-16 P2 Report			2016-17 P2 Estimate		
CURRENT YEAR OTHER ADA						
4. Total District Gann ADA (District Form GANN, Line B3)			382.28			370.43
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2015-16 Actual			2016-17 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	613.30		613.30	64,600.00		64,600.00
2. Timber Yield Tax (Object 8022)	662.07		662.07	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)	60,939.96		60,939.96	0.00		0.00
5. Unsecured Roll Taxes (Object 8042)	2,583.57		2,583.57	0.00		0.00
6. Prior Years' Taxes (Object 8043)	51.71		51.71	0.00		0.00
7. Supplemental Taxes (Object 8044)	11,158.73		11,158.73	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)	76,009.34	0.00	76,009.34	64,600.00	0.00	64,600.00

	2015-16 Calculations			2016-17 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)	76,009.34	0.00	76,009.34	64,600.00	0.00	64,600.00
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)	741,554.00		741,554.00	745,345.00		745,345.00
26. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(1,652.00)		(1,652.00)	0.00		0.00
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	739,902.00	0.00	739,902.00	745,345.00	0.00	745,345.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	1,851,141.32		1,851,141.32	1,943,649.00		1,943,649.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	14,709.62		14,709.62	7,810.00		7,810.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A10)			4.54			4.71
2. Inflation Adjustment			1.0382			1.0537
3. Program Population Adjustment (Lines B3 divided by [A4 plus A12]) (Round to four decimal places)			1.0000			0.0000
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)			4.71			0.00
5. Revised Prior Year Other Services Limit (Lines A2 plus A11)			177,157.19			197,737.33
6. Inflation Adjustment			1.0382			1.0537
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A13]) (Round to four decimal places)			1.0751			0.9690
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			197,737.33			201,896.79
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			197,742.04			201,896.79
APPROPRIATIONS SUBJECT TO THE LIMIT						
10. Local Revenues Excluding Interest (Line C19)			76,009.34			64,600.00
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)			121,732.70			137,296.79
12. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			1,583.89			814.54
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			77,593.23			65,414.54
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			120,148.81			136,482.25
14. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D12b)			77,593.23			
b. State Subventions (Line D13)			120,148.81			
c. Less: Excluded Appropriations (Line C24)			0.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)			197,742.04			

**Sierra County Office of Education
2015-2016 Unaudited Actuals
Presented September 13, 2016**

COUNTY OFFICE SUPPORTED SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT – 2015-16

- ❖ Provided financial software, .90 FTE technology director, counseling, nursing, and for excess business services staff time.
- ❖ Provided special education service to SPJUSD resource students.
- ❖ Implemented a trial after school tutoring program at each SPJUSD school site.
- ❖ Increased career technical education courses at LHS for SPJUSD students.
- ❖ Coordinated the use of County of Sierra communication towers to be used with communication radios purchased for school sites and vehicles for emergency use while traveling between Loyalton and Downieville.

General Fund Form 01 & Forest Reserve Fund 16:

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

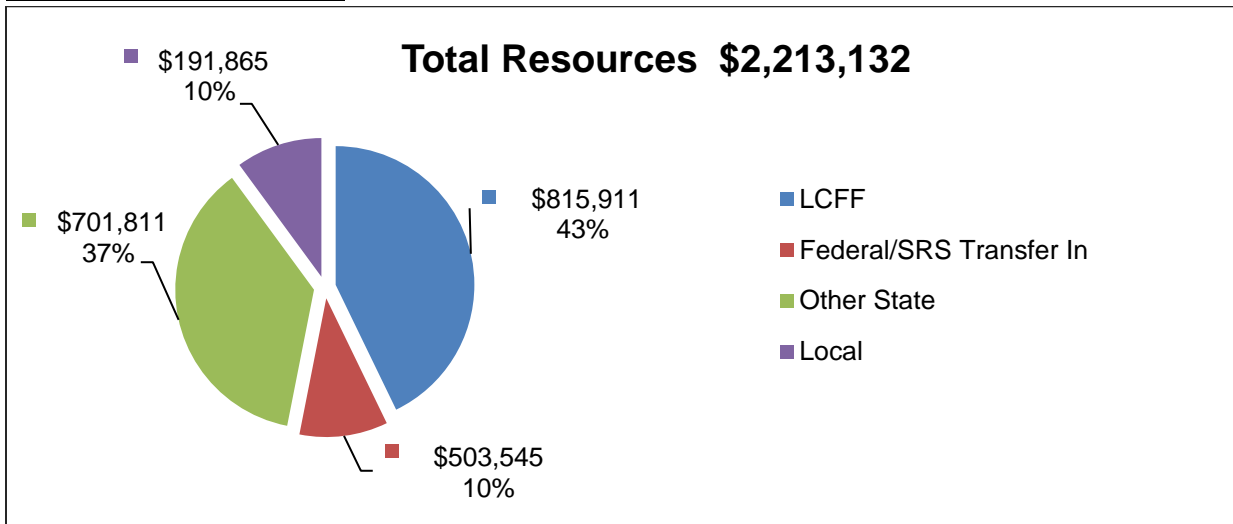
Net increase in operating fund balance is \$388,497 for an ending fund balance of \$2,694,339.

Beginning Funding Balance 7/01/2015: \$2,305,842
 Net increase in Fund Balance: \$ 388,497
 Ending Fund Balance: 6/30/2016: \$2,694,339

Components of Ending Fund Balance

1) Revolving Cash:	\$ 500
2) Restricted:	\$ 81,557
3) Other Commitments	\$ 118,832
4) Res Econ. Uncertainties:	\$ 151,714
5) Unassigned:	\$ 2,341,836

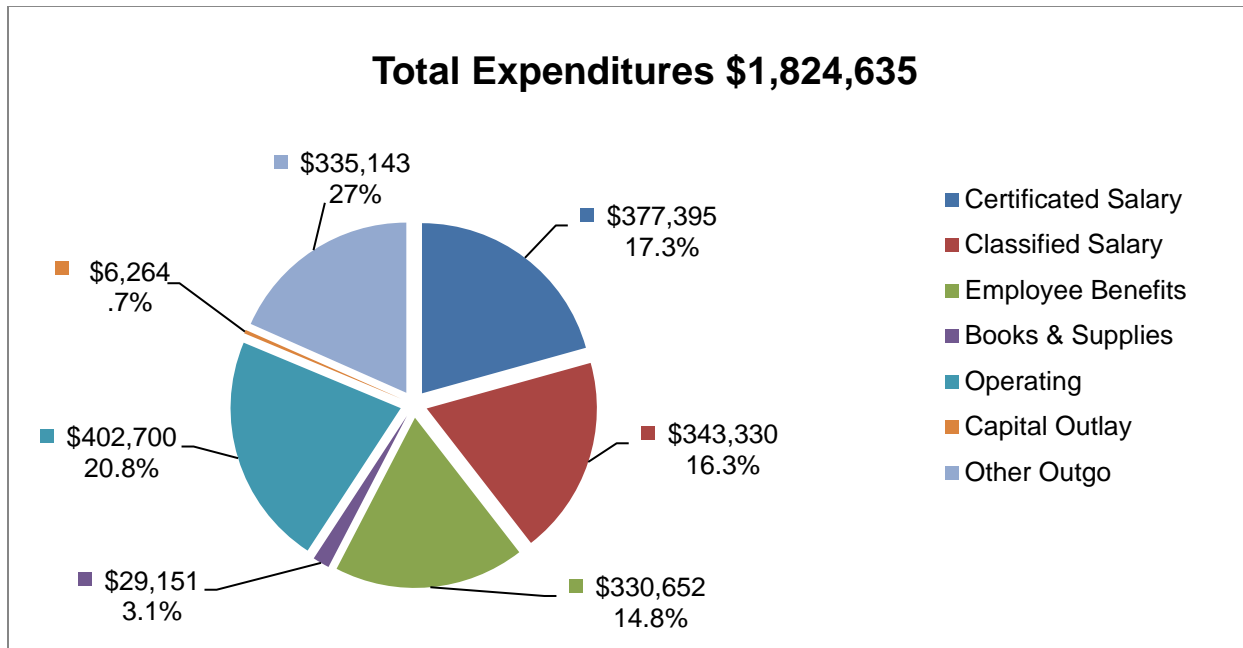
2015-2016 RESOURCES



The chart below compares revenue for 2011-2012, 2012-2013, 2013-2014, 2014-2015 actuals, 2015-2016 unaudited actuals, and 2016-2017 budget.

Description	2011-2012 Actuals	2012-2013 Actuals	2013-2014 Actuals	2014-2015 Actuals	2015-16 Unaudited Actuals	2016-2017 Budget
LCFF Sources	\$ 405,055	\$ 487,590	\$ 676,265	\$ 939,123	\$ 815,911	809,945
Federal	635,847	559,883	565,128	509,486	503,545	246,458
Other State	471,857	517,574	502,505	502,696	701,811	681,907
Local	244,023	283,919	229,394	179,217	191,865	298,699
Total	\$1,756,782	\$1,848,966	\$1,973,292	\$2,130,522	2,213,132	\$2,037,009

2015-2016 EXPENDITURES



The chart below compares expenditures for 2011-2012, 2012-2013, 2013-2014, 2014-2015 actuals, 2015-2016 unaudited actuals, and 2016-2017 budget.

Description	2011-2012 Actuals	2012-2013 Actuals	2013-2014 Actuals	2014-2015 Actuals	2015-16 Unaudited Actuals	2016-2017 Budget
Certificated	\$ 315,492	\$ 293,902	\$ 336,899	\$ 332,452	\$ 377,395	\$ 473,679
Classified	323,108	336,222	342,356	313,381	343,330	359,965
Benefits	325,198	307,122	294,194	285,518	330,652	317,479
Books & Supplies	18,131	21,440	18,078	59,472	29,151	43,164
Services & Operating	272,146	223,457	328,218	399,780	402,700	579,970
Capital Outlay	28,941	0	39,431	13,089	6,264	60,332
Other Outgo	778,088	681,404	627,449	519,317	335,143	102,582
Total	\$2,061,104	\$1,863,547	\$1,986,625	\$1,923,009	\$1,824,635	\$1,937,171

Other

- Forest Reserve Fund 16
 - County's Share of Revenue.....\$ 54,497
 - Transfer to District.....\$307,793

- Debt
 - Net OPEB Obligation: \$118,732
 - Compensated Absences Payable: \$ 20,292
 - Net Pension Liability: \$738,278 (FYE 2015)

- Indirect Cost Rate:
 - Fiscal Year 2015-2016.....18.56%
 - Fiscal Year 2016-2017.....18.83%
 - Fiscal Year 2017-2018..... 1.22% proposed

SELPA – Special Education Maintenance of Effort - SEMA

Unduplicated pupil count:

2010-2011:	50
2011-2012:	44
2012-2013:	39
2013-2014:	42
2014-2015:	38
2015-2016:	35

Expenditure Paid per Funding Source

Total Federal, State and Local Funds.....	\$693,283
Federal Expenditures.....	\$231,927
State and Local Expenditures.....	\$461,365
Local only.....	\$ 93,284

Maintenance of Effort

State and Local Expenditures per capita

2013-2014.....	\$12,042
2014-2015.....	\$11,952 revised
2015-2016.....	\$13,337

Unaudited Actuals
FINANCIAL REPORTS
2015-16 Unaudited Actuals
Summary of Unaudited Actual Data Submission

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	\$197,742.04
	Appropriations Subject to Limit	\$197,742.04
	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 2017-18, subject to CDE approval.	1.22%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2017-18 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 Calculation Incomplete

UNAUDITED ACTUAL FINANCIAL REPORT:

To the Superintendent of Public Instruction:

2015-16 UNAUDITED ACTUAL FINANCIAL REPORT. This report is hereby prepared and filed by the County Superintendent of Schools pursuant to Education Code sections 41010 and 1628.

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

Rose Asquith
Name
Business Manager
Title
530-993-1660
Telephone
rasquith@spjUSD.org
E-mail Address

Description	2015-16 Unaudited Actuals			2016-17 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	815,911.34	0.00	815,911.34	809,945.00	0.00	809,945.00	-0.7%
2) Federal Revenue	0.00	141,553.90	141,553.90	0.00	153,098.00	153,098.00	8.2%
3) Other State Revenue	134,130.41	567,681.09	701,811.50	799.00	681,108.00	681,907.00	-2.8%
4) Other Local Revenue	189,499.27	2,365.31	191,864.58	293,789.00	4,910.00	298,699.00	55.7%
5) TOTAL REVENUES	1,139,541.02	711,600.30	1,851,141.32	1,104,533.00	839,116.00	1,943,649.00	5.0%
B. EXPENDITURES							
1) Certificated Salaries	75,948.75	301,446.78	377,395.53	160,899.00	312,780.00	473,679.00	25.5%
2) Classified Salaries	253,237.33	90,092.70	343,330.03	249,060.00	110,905.00	359,965.00	4.8%
3) Employee Benefits	165,796.49	164,855.20	330,651.69	190,004.00	127,475.00	317,479.00	-4.0%
4) Books and Supplies	9,044.27	20,106.34	29,150.61	13,711.00	29,453.00	43,164.00	48.1%
5) Services and Other Operating Expenditures	319,186.95	83,513.34	402,700.29	352,955.00	227,015.00	579,970.00	44.0%
6) Capital Outlay	0.00	6,263.90	6,263.90	20,000.00	40,332.00	60,332.00	863.2%
7) Other Outgo (excluding Transfers of Indirect Costs)	27,650.16	0.00	27,650.16	27,582.00	0.00	27,582.00	-0.2%
8) Other Outgo - Transfers of Indirect Costs	(56,803.65)	56,803.65	0.00	(32,100.00)	32,100.00	0.00	0.0%
9) TOTAL EXPENDITURES	794,060.30	723,081.91	1,517,142.21	982,111.00	880,060.00	1,862,171.00	22.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)							
	345,480.72	(11,481.61)	333,999.11	122,422.00	(40,944.00)	81,478.00	-75.6%
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	54,497.90	0.00	54,497.90	13,360.00	0.00	13,360.00	-75.5%
b) Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses							
a) Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	(40,086.86)	40,086.86	0.00	(40,944.00)	0.00	0.00	0.0%
3) Contributions	14,411.04	40,086.86	54,497.90	(27,584.00)	40,944.00	13,360.00	-75.5%
4) TOTAL OTHER FINANCING SOURCES/USES							

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 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)			359,891.76	28,605.25	388,497.01	94,838.00	0.00	94,838.00	-75.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791							
a) As of July 1 - Unaudited		9793	2,252,889.69	52,952.17	2,305,841.86	2,612,781.45	81,557.42	2,694,338.87	16.8%
b) Audit Adjustments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		9795	2,252,889.69	52,952.17	2,305,841.86	2,612,781.45	81,557.42	2,694,338.87	16.8%
d) Other Restatements			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,252,889.69	52,952.17	2,305,841.86	2,612,781.45	81,557.42	2,694,338.87	16.8%
2) Ending Balance, June 30 (E + F1e)			2,612,781.45	81,557.42	2,694,338.87	2,707,619.45	81,557.42	2,789,176.87	3.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash			500.00	0.00	500.00	500.00	0.00	500.00	0.0%
Stores		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9712			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9740			0.00	81,557.42	81,557.42	0.00	81,557.42	81,557.42	0.0%
b) Restricted									
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	118,732.00	0.00	118,732.00	118,735.00	0.00	118,735.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	151,714.00	0.00	151,714.00	185,525.00	0.00	185,525.00	22.3%
Unassigned/Unappropriated Amount		9790	2,341,835.45	0.00	2,341,835.45	2,402,859.45	0.00	2,402,859.45	2.6%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 Budget		% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	
G. ASSETS								
1) Cash		9110						
a) in County Treasury		9111	2,815,775.76	109,845.20	2,925,620.96			
1) Fair Value Adjustment to Cash in County Treasury		9120	0.00	0.00	0.00			
b) in Banks		9130	500.00	0.00	500.00			
c) in Revolving Fund		9135	0.00	0.00	0.00			
d) with Fiscal Agent		9140	0.00	0.00	0.00			
e) collections awaiting deposit		9150	0.00	0.00	0.00			
2) Investments		9200	4,500.00	0.00	4,500.00			
3) Accounts Receivable		9290	688.20	54,063.83	54,752.03			
4) Due from Grantor Government		9310	0.00	0.00	0.00			
5) Due from Other Funds		9320	0.00	0.00	0.00			
6) Stores		9330	0.00	0.00	0.00			
7) Prepaid Expenditures		9340	0.00	0.00	0.00			
8) Other Current Assets			2,821,483.96	163,909.03	2,985,372.99			
9) TOTAL, ASSETS								
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	34,085.51	4,134.41	38,219.92			
2) Due to Grantor Governments		9590	174,597.00	14,077.18	188,674.18			
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	64,140.02	64,140.02			
6) TOTAL, LIABILITIES			208,682.51	82,351.61	291,034.12			
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			2,612,781.45	81,557.42	2,694,338.87			
(must agree with line F2) (G9 + H2) - (I6 + J2)								

Description	2015-16 Unaudited Actuals			2016-17 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)	
LCFF SOURCES							
Principal Apportionment State Aid - Current Year	616,023.00	0.00	616,023.00	623,424.00	0.00	623,424.00	1.2%
Education Protection Account State Aid - Current Year	125,531.00	0.00	125,531.00	121,921.00	0.00	121,921.00	-2.9%
State Aid - Prior Years	(1,652.00)	0.00	(1,652.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions	613.30	0.00	613.30	64,600.00	0.00	64,600.00	10433.2%
Timber Yield Tax	662.07	0.00	662.07	0.00	0.00	0.00	-100.0%
Other Subventions/in-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes	60,939.96	0.00	60,939.96	0.00	0.00	0.00	-100.0%
Unsecured Roll Taxes	2,583.57	0.00	2,583.57	0.00	0.00	0.00	-100.0%
Prior Years' Taxes	51.71	0.00	51.71	0.00	0.00	0.00	-100.0%
Supplemental Taxes	11,158.73	0.00	11,158.73	0.00	0.00	0.00	-100.0%
Education Revenue Augmentation Fund (ERAF)	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal LCFF Sources	815,911.34	0.00	815,911.34	809,945.00	0.00	809,945.00	-0.7%
LCFF Transfers							
Unrestricted LCFF Transfers - Current Year	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
California Dept of Education SACS Financial Reporting Software - 2016.2.0 File: fund-a (Rev 03/22/2016)							

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 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			815,911.34	0.00	815,911.34	809,945.00	0.00	809,945.00	-0.7%
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	93,841.00	93,841.00	0.00	93,841.00	93,841.00	0.0%
Special Education Discretionary Grants		8182	0.00	31,988.00	31,988.00	0.00	32,469.00	32,469.00	1.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	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%
FEMA		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	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	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	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 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	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610 3012-3020, 3030-3199, 4036-4126, 4204, 5510	8290		0.00	0.00			0.00	0.00	0.0%
Other No Child Left Behind		8290		5,325.00	5,325.00			6,788.00	6,788.00	27.5%
Vocational and Applied Technology Education	3500-3699	8290		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	0.0%
All Other Federal Revenue	All Other	8290	0.00	10,399.90	10,399.90	0.00	20,000.00	0.00	20,000.00	92.3%
TOTAL, FEDERAL REVENUE			0.00	141,553.90	141,553.90	0.00	153,098.00	0.00	153,098.00	8.2%
OTHER STATE REVENUE										
Other State Apportionments										
ROC/P Entitlement										
Prior Years	6360	8319		0.00	0.00			0.00	0.00	0.0%
Special Education Master Plan										
Current Year	6500	8311		424,572.00	424,572.00			422,762.00	422,762.00	-0.4%
Prior Years	6500	8319		4,459.00	4,459.00			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	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs										
Mandated Costs Reimbursements										
Lottery - Unrestricted and Instructional Materials			124,485.00	0.00	124,485.00	799.00	0.00	0.00	799.00	-99.4%
Tax Relief Subventions			8,655.41	1,906.79	10,562.20	0.00	0.00	0.00	0.00	-100.0%
Restricted Levies - Other										
Homeowners' Exemptions										
Other Subventions/In-Lieu Taxes										
Pass-Through Revenues from State Sources										
School Based Coordination Program	7250	8587	0.00	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	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00			0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590		39,627.98	39,627.98			112,500.00	112,500.00	183.9%
California Clean Energy Jobs Act	6230	8590		0.00	0.00			30,032.00	30,032.00	New
California Dept of Education SACS Financial Reporting Software - 2016.2.0										

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 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)		
Career Technical Education Incentive Grant Program	6387	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%
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	990.00	97,115.32	98,105.32	0.00	115,814.00	115,814.00	115,814.00	18.1%
TOTAL, OTHER STATE REVENUE			134,130.41	567,681.09	701,811.50	799.00	681,108.00	681,907.00	681,907.00	-2.8%

Description	Resource Codes	Object Codes	2016-16 Unaudited Actuals			2016-17 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			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County and District Taxes			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Restricted Levies			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Secured Roll			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8615							
Prior Years' Taxes		8616							
Supplemental Taxes		8617							
Non-Ad Valorem Taxes		8618							
Parcel Taxes		8621							
Other		8622							
Community Redevelopment Funds		8625							
Not Subject to LCFF Deduction									
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629							
Sales									
Sale of Equipment/Supplies		8631							
Sale of Publications		8632							
Food Service Sales		8634							
All Other Sales		8639							
Leases and Rentals		8650							
Interest		8660	14,709.62	0.00	14,709.62	7,400.00	410.00	7,810.00	-46.9%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	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	169,584.85	0.00	169,584.85	286,389.00	0.00	286,389.00	68.9%
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									
Plus: Misc Funds Non-LCFF									
(50%) Adjustment									
		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 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	5,204.80	2,365.31	7,570.11	0.00	4,500.00	4,500.00	-40.6%
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	0.0%
From County Offices	6500	8792		0.00	0.00			0.00	0.0%
From JPAs	6500	8793		0.00	0.00			0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00			0.00	0.0%
From County Offices	6360	8792		0.00	0.00			0.00	0.0%
From JPAs	6360	8793		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			189,499.27	2,365.31	191,864.58	293,789.00	4,910.00	298,699.00	55.7%
TOTAL REVENUES			1,139,541.02	711,600.30	1,851,141.32	1,104,533.00	839,116.00	1,943,649.00	5.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 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	51,986.00	185,926.48	237,912.48	52,393.00	186,614.00	239,007.00	0.5%
Certificated Pupil Support Salaries		1200	0.00	60,514.10	60,514.10	0.00	63,839.00	63,839.00	5.5%
Certificated Supervisors' and Administrators' Salaries		1300	23,962.75	55,006.20	78,968.95	108,506.00	62,327.00	170,833.00	116.3%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			75,948.75	301,446.78	377,395.53	160,899.00	312,780.00	473,679.00	25.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	12,929.92	77,096.96	90,026.88	11,662.00	79,834.00	91,496.00	1.6%
Classified Support Salaries		2200	4,944.00	6,401.24	11,345.24	4,925.00	17,433.00	22,366.00	97.1%
Classified Supervisors' and Administrators' Salaries		2300	100,994.40	0.00	100,994.40	101,356.00	0.00	101,356.00	0.4%
Clerical, Technical and Office Salaries		2400	134,369.01	0.00	134,369.01	131,117.00	0.00	131,117.00	-2.4%
Other Classified Salaries		2900	0.00	6,594.50	6,594.50	0.00	13,638.00	13,638.00	106.8%
TOTAL, CLASSIFIED SALARIES			253,237.33	90,092.70	343,330.03	249,060.00	110,905.00	359,965.00	4.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	8,780.05	55,812.53	64,592.58	20,806.00	40,131.00	60,937.00	-5.7%
PERS		3201-3202	44,360.32	8,727.26	53,087.58	49,133.00	10,478.00	59,611.00	12.3%
OASDI/Medicare/Alternative		3301-3302	19,682.56	10,750.70	30,433.26	20,386.00	12,638.00	33,024.00	8.5%
Health and Welfare Benefits		3401-3402	81,341.33	75,118.64	156,459.97	92,472.00	61,466.00	153,938.00	-1.6%
Unemployment Insurance		3501-3502	164.60	193.79	358.39	287.00	291.00	578.00	61.3%
Workers' Compensation		3601-3602	11,467.63	14,252.28	25,719.91	0.00	2,471.00	2,471.00	-90.4%
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	6,920.00	0.00	6,920.00	New
TOTAL, EMPLOYEE BENEFITS			165,796.49	164,855.20	330,651.69	190,004.00	127,475.00	317,479.00	-4.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	410.00	410.00	New
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	444.00	444.00	New
Materials and Supplies		4300	5,948.93	18,088.56	24,037.49	8,850.00	23,899.00	32,749.00	36.2%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 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	3,095.34	2,017.78	5,113.12	4,861.00	4,700.00	9,561.00	87.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,044.27	20,106.34	29,150.61	13,771.00	29,453.00	43,164.00	48.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	43,436.90	0.00	43,436.90	0.00	42,000.00	42,000.00	-3.3%
Travel and Conferences		5200	16,019.74	6,127.04	22,146.78	15,250.00	8,030.00	23,280.00	5.1%
Dues and Memberships		5300	11,982.32	815.00	12,797.32	17,770.00	600.00	18,370.00	43.5%
Insurance		5400 - 5450	0.00	7,961.00	7,961.00	1,000.00	8,300.00	9,300.00	16.8%
Operations and Housekeeping Services		5500	5,040.23	5,146.05	10,186.28	4,000.00	5,200.00	9,200.00	-9.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	738.54	65.86	804.40	2,500.00	100.00	2,600.00	223.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	241,387.28	63,132.14	304,519.42	310,835.00	162,785.00	473,620.00	55.5%
Communications		5900	581.94	266.25	848.19	1,600.00	0.00	1,600.00	88.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			319,186.95	83,513.34	402,700.29	352,955.00	227,015.00	579,970.00	44.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 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		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	6,263.90	6,263.90	20,000.00	10,300.00	30,300.00	383.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	6,263.90	6,263.90	20,000.00	40,332.00	60,332.00	863.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition for Instruction Under Interdistrict Attendance Agreements		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7141	27,650.16	0.00	27,650.16	27,582.00	0.00	27,582.00	-0.2%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7221	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	6500	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 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									
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)			27,650.16	0.00	27,650.16	27,582.00	0.00	27,582.00	-0.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(56,803.65)	56,803.65	0.00	(32,100.00)	32,100.00	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			(56,803.65)	56,803.65	0.00	(32,100.00)	32,100.00	0.00	0.0%
TOTAL, EXPENDITURES			794,060.30	723,081.91	1,517,142.21	982,111.00	880,060.00	1,862,171.00	22.7%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	54,497.90	0.00	54,497.90	13,360.00	0.00	13,360.00	-75.5%
(a) TOTAL, INTERFUND TRANSFERS IN			54,497.90	0.00	54,497.90	13,360.00	0.00	13,360.00	-75.5%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 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	(40,086.86)	40,086.86	0.00	(40,944.00)	40,944.00	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			(40,086.86)	40,086.86	0.00	(40,944.00)	40,944.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			14,411.04	40,086.86	54,497.90	(27,584.00)	40,944.00	13,360.00	-75.5%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 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	815,911.34	0.00	815,911.34	809,945.00	0.00	809,945.00	-0.7%
2) Federal Revenue		8100-8299	0.00	141,553.90	141,553.90	0.00	153,098.00	153,098.00	8.2%
3) Other State Revenue		8300-8599	134,130.41	567,681.09	701,811.50	799.00	681,108.00	681,907.00	-2.8%
4) Other Local Revenue		8600-8799	189,499.27	2,365.31	191,864.58	293,789.00	4,910.00	298,699.00	55.7%
5) TOTAL REVENUES			1,139,541.02	711,600.30	1,851,141.32	1,104,553.00	839,116.00	1,943,649.00	5.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		153,712.84	402,804.74	556,517.58	99,339.00	438,304.00	537,643.00	-3.4%
2) Instruction - Related Services	2000-2999		20,604.16	96,121.19	116,725.35	173,761.00	109,665.00	283,426.00	142.8%
3) Pupil Services	3000-3999		10,892.13	121,719.83	132,611.96	12,750.00	131,707.00	144,457.00	8.9%
4) Ancillary Services	4000-4999		0.00	19,289.65	19,289.65	0.00	93,629.00	93,629.00	385.4%
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		558,969.90	59,557.61	618,527.51	648,389.00	48,449.00	696,838.00	12.7%
8) Plant Services	8000-8999		22,231.11	23,588.89	45,820.00	20,290.00	58,306.00	78,596.00	71.5%
9) Other Outgo	9000-9999	Except 7600-7699	27,650.16	0.00	27,650.16	27,582.00	0.00	27,582.00	-0.2%
10) TOTAL EXPENDITURES			794,060.30	723,081.91	1,517,142.21	982,111.00	880,060.00	1,862,171.00	22.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			345,480.72	(11,481.61)	333,999.11	122,422.00	(40,944.00)	81,478.00	-75.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	54,497.90	0.00	54,497.90	13,360.00	0.00	13,360.00	-75.5%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(40,086.86)	40,086.86	0.00	(40,944.00)	40,944.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			14,411.04	40,086.86	54,497.90	(27,584.00)	40,944.00	13,360.00	-75.5%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 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)			359,891.76	28,605.25	388,497.01	94,838.00	0.00	94,838.00	-75.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	2,252,889.69	52,952.17	2,305,841.86	2,612,781.45	81,557.42	2,694,338.87	16.8%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments		9795	2,252,889.69	52,952.17	2,305,841.86	2,612,781.45	81,557.42	2,694,338.87	16.8%
c) As of July 1 - Audited (F'1a + F'1b)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements			2,252,889.69	52,952.17	2,305,841.86	2,612,781.45	81,557.42	2,694,338.87	16.8%
e) Adjusted Beginning Balance (F1c + F1d)			2,612,781.45	81,557.42	2,694,338.87	2,707,619.45	81,557.42	2,789,176.87	3.5%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable			500.00	0.00	500.00	500.00	0.00	500.00	0.0%
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	81,557.42	81,557.42	0.00	81,557.42	81,557.42	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	118,732.00	0.00	118,732.00	118,735.00	0.00	118,735.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	151,714.00	0.00	151,714.00	185,525.00	0.00	185,525.00	22.3%
Unassigned/Unappropriated Amount		9790	2,341,835.45	0.00	2,341,835.45	2,402,859.45	0.00	2,402,859.45	2.6%

Resource	Description	2015-16	2016-17
		Unaudited Actuals	Budget
6300	Lottery: Instructional Materials	1,906.79	1,906.79
6500	Special Education	50,832.00	50,832.00
6512	Special Ed: Mental Health Services	28,818.63	28,818.63
Total, Restricted Balance		<u>81,557.42</u>	<u>81,557.42</u>

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 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)										
F. FUND BALANCE, RESERVES										
1) Beginning Fund Balance										
a) As of July 1 - Unaudited		9791	359,891.76	28,605.25	388,497.01	94,838.00	0.00	94,838.00		-75.6%
b) Audit Adjustments		9793	2,252,889.69	52,952.17	2,305,841.86	2,612,781.45	81,557.42	2,694,338.87		16.8%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.00	0.00	0.00	0.00		0.0%
d) Other Restatements		9795	2,252,889.69	52,952.17	2,305,841.86	2,612,781.45	81,557.42	2,694,338.87		16.8%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.00	0.00	0.00	0.00		0.0%
2) Ending Balance, June 30 (E + F1e)			2,252,889.69	52,952.17	2,305,841.86	2,612,781.45	81,557.42	2,694,338.87		16.8%
			2,612,781.45	81,557.42	2,694,338.87	2,707,619.45	81,557.42	2,789,176.87		3.5%
Components of Ending Fund Balance										
a) Nonspendable										
Revolving Cash			500.00	0.00	500.00	500.00	0.00	500.00		0.0%
Stores		9711	0.00	0.00	0.00	0.00	0.00	0.00		0.0%
Prepaid Expenditures		9712	0.00	0.00	0.00	0.00	0.00	0.00		0.0%
All Others		9713	0.00	0.00	0.00	0.00	0.00	0.00		0.0%
		9719	0.00	0.00	0.00	0.00	0.00	0.00		0.0%
b) Restricted		9740	0.00	81,557.42	81,557.42	0.00	81,557.42	81,557.42		0.0%
c) Committed										
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00		0.0%
Other Commitments		9760	118,732.00	0.00	118,732.00	127,319.00	0.00	127,319.00		7.2%
d) Assigned										
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00		0.0%
e) Unassigned/unappropriated										
Reserve for Economic Uncertainties		9789	151,714.00	0.00	151,714.00	186,217.00	0.00	186,217.00		22.7%
Unassigned/Unappropriated Amount		9790	2,341,835.45	0.00	2,341,835.45	2,393,583.45	0.00	2,393,583.45		2.2%

Description	Function Codes	Object Codes	2015-16 Unaudited Actuals			2016-17 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)									
			359,891.76	28,605.25	388,497.01	94,838.00	0.00	94,838.00	-75.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,252,889.69	52,952.17	2,305,841.86	2,612,781.45	81,557.42	2,694,338.87	16.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,252,889.69	52,952.17	2,305,841.86	2,612,781.45	81,557.42	2,694,338.87	16.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,252,889.69	52,952.17	2,305,841.86	2,612,781.45	81,557.42	2,694,338.87	16.8%
2) Ending Balance, June 30 (E + F1e)			2,612,781.45	81,557.42	2,694,338.87	2,707,619.45	81,557.42	2,789,176.87	3.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash			500.00	0.00	500.00	500.00	0.00	500.00	0.0%
Stores		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed		9740	0.00	81,557.42	81,557.42	0.00	81,557.42	81,557.42	0.0%
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	118,732.00	0.00	118,732.00	127,319.00	0.00	127,319.00	7.2%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	151,714.00	0.00	151,714.00	186,217.00	0.00	186,217.00	22.7%
Unassigned/Unappropriated Amount		9790	2,341,835.45	0.00	2,341,835.45	2,393,583.45	0.00	2,393,583.45	2.2%

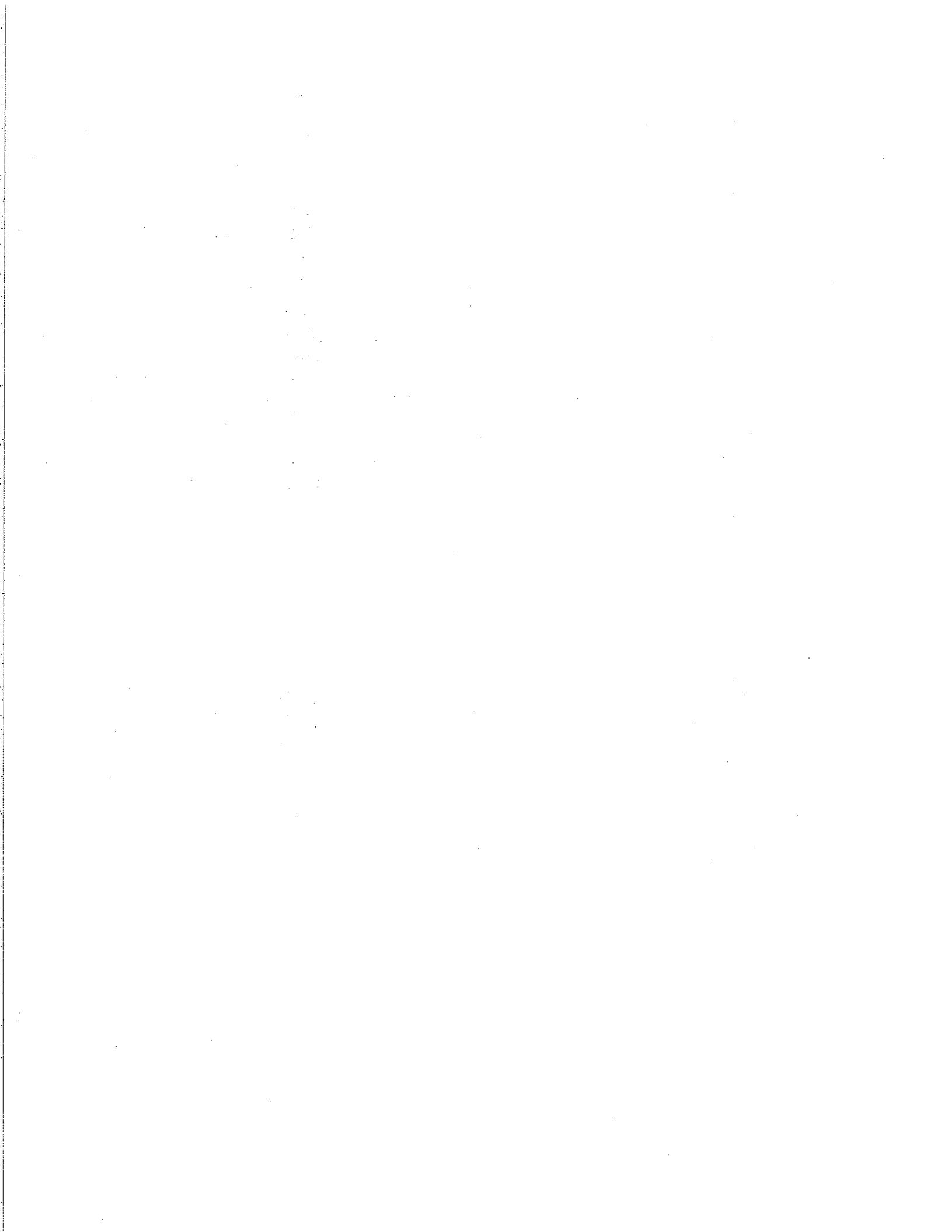
Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	361,991.15	93,360.00	-74.2%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			361,991.15	93,360.00	-74.2%
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	307,493.25	80,000.00	-74.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			307,493.25	80,000.00	-74.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			54,497.90	13,360.00	-75.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	54,497.90	13,360.00	-75.5%
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			(54,497.90)	(13,360.00)	-75.5%

Description	Resource Codes	Object Codes	2015-16 Unaudited Actuals	2016-17 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		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	2015-16 Unaudited Actuals			2016-17 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)	362.46	365.16	371.02	355.28	355.28	355.28
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)	362.46	365.16	371.02	355.28	355.28	355.28
5. District Funded County Program ADA						
a. County Community Schools	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	0.00	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]	11.26	10.26	11.26	15.15	15.15	15.15
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	11.26	10.26	11.26	15.15	15.15	15.15
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	373.72	375.42	382.28	370.43	370.43	370.43
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2015-16 Unaudited Actuals			2016-17 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	0.01	0.01	0.01	0.00	0.00	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)	0.01	0.01	0.01	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	0.00	0.04	0.04	1.00	1.00	1.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	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]	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)	0.00	0.04	0.04	1.00	1.00	1.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.01	0.05	0.05	1.00	1.00	1.00
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.00
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0.00
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2015-16 Unaudited Actuals			2016-17 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						
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						
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
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements						
Buildings	501,900.00		501,900.00			501,900.00
Equipment	228,713.01		228,713.01	6,264.00		234,977.01
Total capital assets being depreciated	730,613.01	0.00	730,613.01	6,264.00	0.00	736,877.01
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(227,577.00)		(227,577.00)	(11,496.00)		(239,073.00)
Equipment	(185,531.16)		(185,531.16)	(28,658.00)		(214,189.16)
Total accumulated depreciation	(413,108.16)	0.00	(413,108.16)	(40,154.00)	0.00	(453,262.16)
Total capital assets being depreciated, net	317,504.85	0.00	317,504.85	(33,890.00)	0.00	283,614.85
Governmental activity capital assets, net	317,504.85	0.00	317,504.85	(33,890.00)	0.00	283,614.85
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						
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

	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	61,436.00	676,842.00	738,278.00			738,278.00	
Net OPEB Obligation	88,584.56		88,584.56	30,147.42		118,731.98	
Compensated Absences Payable	13,650.40		13,650.40	6,641.60		20,292.00	
Governmental activities long-term liabilities	163,670.96	676,842.00	840,512.96	36,789.02	0.00	877,301.98	0.00
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

	2015-16 Calculations			2016-17 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2014-15 Actual Appropriations Limit and Gann ADA are from county's prior year Gann data reported to the CDE) PRIOR YEAR APPROPRIATIONS LIMIT	2014-15 Actual			2015-16 Actual		
1. Program Portion of Prior Year Appropriations Limit (Preload/Line D16c, PY column)	4.54		4.54			4.71
2. Other Services Portion of Prior Year Appropriations Limit (Preload/Line D16d, PY column)	177,157.19		177,157.19			197,737.33
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Lines A1 plus A2)	177,161.73	0.00	177,161.73			197,742.04
PRIOR YEAR GANN ADA						
4. Program ADA (Preload/Line B3, PY column)	0.01		0.01			0.01
5. Other ADA (Preload/Line B4, PY column)	355.59		355.59			382.28
ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA	Adjustments to 2014-15			Adjustments to 2015-16		
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	2015-16 Annual Report			2016-17 Annual Estimate		
CURRENT YEAR PROGRAM ADA (2015-16 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		0.01	0.00		0.00
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. Total Current Year ADA (Lines B1 through B2)	0.01	0.00	0.01	0.00	0.00	0.00
CURRENT YEAR OTHER ADA						
4. Total District Gann ADA (District Form GANN, Line B3)			382.28			370.43
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2015-16 Actual			2016-17 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	613.30		613.30	64,600.00		64,600.00
2. Timber Yield Tax (Object 8022)	662.07		662.07	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)	60,939.96		60,939.96	0.00		0.00
5. Unsecured Roll Taxes (Object 8042)	2,583.57		2,583.57	0.00		0.00
6. Prior Years' Taxes (Object 8043)	51.71		51.71	0.00		0.00
7. Supplemental Taxes (Object 8044)	11,158.73		11,158.73	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)	76,009.34	0.00	76,009.34	64,600.00	0.00	64,600.00

	2015-16 Calculations			2016-17 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)	76,009.34	0.00	76,009.34	64,600.00	0.00	64,600.00
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)	741,554.00		741,554.00	745,345.00		745,345.00
26. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(1,652.00)		(1,652.00)	0.00		0.00
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	739,902.00	0.00	739,902.00	745,345.00	0.00	745,345.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	1,851,141.32		1,851,141.32	1,943,649.00		1,943,649.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	14,709.62		14,709.62	7,810.00		7,810.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A10)			4.54			4.71
2. Inflation Adjustment			1.0382			1.0537
3. Program Population Adjustment (Lines B3 divided by [A4 plus A12]) (Round to four decimal places)			1.0000			0.0000
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)			4.71			0.00
5. Revised Prior Year Other Services Limit (Lines A2 plus A11)			177,157.19			197,737.33
6. Inflation Adjustment			1.0382			1.0537
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A13]) (Round to four decimal places)			1.0751			0.9690
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			197,737.33			201,896.79
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			197,742.04			201,896.79
APPROPRIATIONS SUBJECT TO THE LIMIT						
10. Local Revenues Excluding Interest (Line C19)			76,009.34			64,600.00
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)			121,732.70			137,296.79
12. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			1,583.89			814.54
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			77,593.23			65,414.54
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			120,148.81			136,482.25
14. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D12b)			77,593.23			
b. State Subventions (Line D13)			120,148.81			
c. Less: Excluded Appropriations (Line C24)			0.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)			197,742.04			

	2015-16 Calculations			2016-17 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)			4.71			
d. Final Other Services Portion of Limit (Lines D8 plus D16b)			197,737.33			
SUMMARY						
	2015-16 Actual			2016-17 Budget		
17. Adjusted Appropriations Limit (Lines D16c plus D16d)			197,742.04			201,896.79
18. Appropriations Subject to the Limit (Line D14d)			197,742.04			

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

Rose Asquith
Gann Contact Person

530-993-1660 x *838
Contact Phone Number



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) 41,028.92
- 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) 1,010,348.33

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) 4.06%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	41,536.30
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	40,392.78
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
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)	1,860.29
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)	83,789.37
9. Carry-Forward Adjustment (Part IV, Line F)	(67,254.93)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	16,534.44

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	513,080.68
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	110,461.45
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	132,611.96
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	19,289.65
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)	75,584.73
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	9,800.00
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)	326,017.02
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)	125,196.68
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)	43,959.71
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)	1,356,001.88

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) 6.18%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2017-18 see www.cde.ca.gov/fg/ac/ic/)
(Line A10 divided by Line B18) 1.22%

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)	83,789.37
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	33,374.73
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 (18.56%) times Part III, Line B18); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (18.56%) times Part III, Line B18) or (the highest rate used to recover costs from any program (18.56%) times Part III, Line B18); zero if positive	(134,509.85)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(134,509.85)
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:	-3.74%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-67,254.93) is applied to the current year calculation and the remainder (\$-67,254.92) is deferred to one or more future years:	1.22%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-44,836.62) is applied to the current year calculation and the remainder (\$-89,673.23) is deferred to one or more future years:	2.87%
LEA request for Option 1, Option 2, or Option 3	2
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(67,254.93)

Approved indirect cost rate: 18.56%
Highest rate used in any program: 18.56%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	6500	273,856.99	40,492.15	14.79%
01	6512	16,826.29	3,122.00	18.55%
01	6520	13,043.76	2,420.00	18.55%
01	6680	33,424.98	6,203.00	18.56%
01	7366	24,604.06	4,566.50	18.56%

Section I - Expenditures	Funds 01, 09, and 62			2015-16 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	1,517,142.21
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	279,965.18
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	0.00
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	154,591.03
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.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				154,591.03
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.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				1,082,586.00

Section II - Expenditures Per ADA		2015-16 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)		108,258,600.00
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.)	1,028,787.95	0.00
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)	1,028,787.95	0.00
B. Required effort (Line A.2 times 90%)	925,909.16	0.00
C. Current year expenditures (Line I.E and Line II.B)	1,082,586.00	108,258,600.00
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 Calculation Incomplete	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2017-18 may be reduced by the lower of the two percentages)	0.00%	0.00%

Unaudited Actuals
2015-16 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

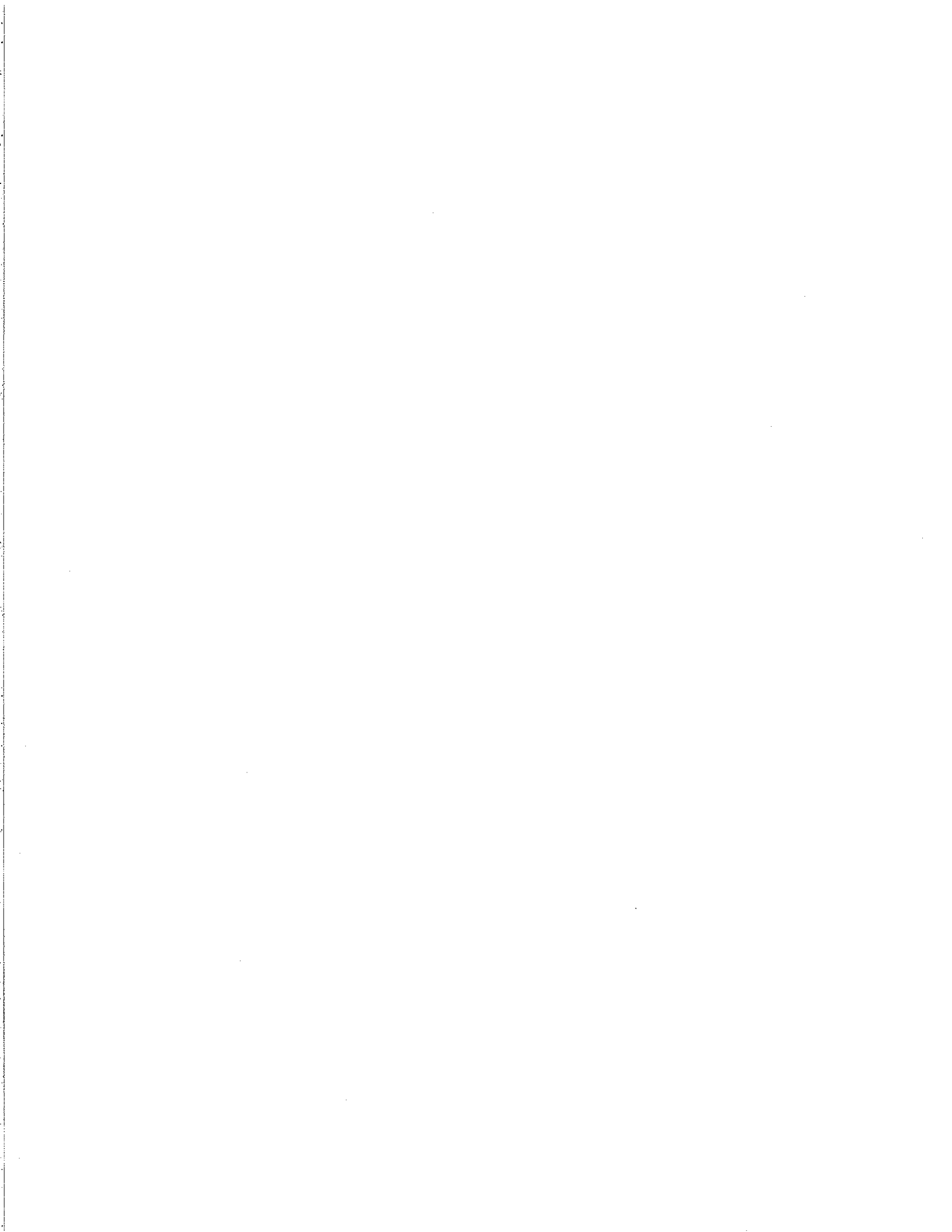
Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	8,655.41		1,906.79	10,562.20
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)		8,655.41	0.00	1,906.79	10,562.20
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	0.00		0.00	0.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
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)		0.00	0.00	0.00	0.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	8,655.41	0.00	1,906.79	10,562.20
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)(B) 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.



Instructional Goals Description	Teacher Full-Time Equivalents				Classroom Units			Pupils Transported
	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 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)	
	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT 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	169.00	10,892.13	9,379.32	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				1.00				
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 Career Technical Education								
4110 Regular Education, Adult								
4610 Adult Independent Study Centers								
4620 Adult Correctional Education								
4630 Adult Career Technical Education								
4760 Bilingual								
4850 Migrant Education								
4900 Other Supplemental Education					300.00			
5000-5999 Special Education (allocated to 5001)					5,720.00			
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	1.00	9,860.00	0.00	0.00	



Unaudited Actuals
2015-16
County School Service Fund and Charter Schools Funds
Program Cost Report

Goal	Program/Activity	Direct Costs			Central Admin Costs col. 3 x Seh. CAC line E Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (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	29,004.10	10,892.13	39,896.23	5,094.60	44,990.83	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	
3500	County Community Schools	0.00	0.00	0.00	0.00	0.00	
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	
3600	Juvenile Courts	0.00	0.00	0.00	0.00	0.00	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	
4110	Regular Education, Adult	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	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
4900	Other Supplemental Education	34,154.98	285.37	34,440.35	4,397.91	38,838.26	
5000-5999	Special Education	647,258.72	5,441.15	652,699.87	83,347.39	736,047.26	
6000	Regional Occupational Ctr/Prg (ROC/P)	101,109.84	913.20	102,023.04	13,027.97	115,051.01	
Other Goals							
7110	Nonagency - Educational	160,176.53	0.00	160,176.53	20,453.96	180,630.49	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	35.96	0.00	35.96	4.59	40.55	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
8600	County Services to Districts	328,646.66	2,908.60	331,555.26	42,338.39	373,893.65	
Other Costs							
----	Food Services					0.00	0.00
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					0.00	0.00
----	Other Outgo					27,650.16	27,650.16
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)				0.00	0.00	0.00
----	Total County School Service and Charter Schools Funds Expenditures	1,300,386.79	20,440.45	1,320,827.24	168,664.81	27,650.16	1,517,142.21

Unaudited Actuals
2015-16
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
1110	Regular Education, K-12	16,070.84	0.00	0.00	0.00	12,933.26	0.00	0.00			0.00	0.00	29,004.10
3100	Alternative Schools	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
3400	Opportunity Schools	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
3550	Community Day Schools	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
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	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
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
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	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
4850	Migrant Education	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	387.74	33.75	0.00	14,443.84	0.00	19,289.65			0.00	0.00	34,154.98
5000-5999	Special Education	439,336.90	77,782.82	6,334.10	5,873.28	94,342.73	0.00	0.00			23,588.89	0.00	647,258.72
6000	ROC/P	101,109.84	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	101,109.84
Other Goals													
7110	Nonagency - Educational	0.00	15,388.53	0.00	0.00	0.00	0.00	0.00	0.00	136,187.06	8,600.94	0.00	160,176.53
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								0.00	35.96	0.00	0.00	35.96
8500	Child Care and Development Services								0.00	0.00	0.00	0.00	0.00
8600	County Services to Districts								0.00	313,639.68	4,250.85	0.00	328,646.66
Total Direct Charged Costs		556,517.58	93,559.09	6,367.85	16,629.41	121,719.83	0.00	19,289.65	0.00	449,862.70	36,440.68	0.00	1,300,386.79

* Functions 7100-7199 for goals 8100 and 8500

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	10,892.13	0.00	0.00	10,892.13
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	Career Technical 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 Career Technical 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	285.37	0.00	285.37
5000-5999	Special Education (allocated to 5001)	0.00	5,441.15	0.00	5,441.15
6000	ROC/P	0.00	913.20	0.00	913.20
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	169.00	2,739.60	0.00	2,908.60
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		11,061.13	9,379.32	0.00	20,440.45

A. Central Administration Costs in County School Service and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	75,548.77
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	9,800.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	42,550.26
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	40,765.78
5	Total Central Administration Costs in County School Service and Charter Schools Funds	168,664.81
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)	1,300,386.79
2	Total Allocated Costs (from Form PCR, Column 2, Total)	20,440.45
3	Total Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	1,320,827.24
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)		1,320,827.24
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		12.77%

Unaudited Actuals
2015-16
County School Service Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

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)				27,650.16	27,650.16
Total Other Costs	0.00	0.00	0.00	27,650.16	27,650.16



Unaudited Actuals
2015-16 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					54,497.90	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	54,497.90		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Unaudited Actuals
2015-16 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	54,497.90	54,497.90	0.00	0.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5110)	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	36,148.60	0.00	55,006.20	0.00	38,848.00	0.00	153,018.80		283,021.60
2000-2999	Classified Salaries	4,094.50	0.00	0.00	0.00	19,157.71	0.00	64,340.49		87,592.70
3000-3999	Employee Benefits	17,550.49	0.00	21,093.36	0.00	23,112.93	0.00	91,150.55		152,907.33
4000-4999	Books and Supplies	5,084.76	0.00	0.00	0.00	1,073.03	0.00	7,660.15		13,817.94
5000-5999	Services and Other Operating Expenditures	32,799.74	0.00	0.00	0.00	17,759.58	0.00	53,095.93		103,655.25
6000-6999	Capital Outlay	6,263.90	0.00	0.00	0.00	0.00	0.00	0.00		6,263.90
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	101,941.99	0.00	76,099.56	0.00	99,951.25	0.00	369,265.92	0.00	647,258.72
7310	Transfers of Indirect Costs	46,034.15	0.00	0.00	0.00	0.00	0.00	0.00		46,034.15
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	5,441.16	0.00	0.00	0.00	0.00	0.00	0.00		5,441.16
	Total Indirect Costs and PCR Allocations	51,475.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	51,475.31
	TOTAL COSTS	153,417.30	0.00	76,099.56	0.00	99,951.25	0.00	369,265.92	0.00	698,734.03
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	55,006.20	0.00	38,848.00	0.00	84,851.79		178,705.99
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	15,898.36	0.00	0.00		15,898.36
3000-3999	Employee Benefits	0.00	0.00	17,670.36	0.00	19,978.77	0.00	31,060.11		69,709.24
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	314.95		314.95
5000-5999	Services and Other Operating Expenditures	4,136.00	0.00	0.00	0.00	351.24	0.00	0.00		4,487.24
6000-6999	Capital Outlay	6,263.90	0.00	0.00	0.00	0.00	0.00	0.00		6,263.90
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	10,399.90	0.00	72,676.56	0.00	75,076.37	0.00	116,226.85	0.00	274,379.68
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	0.00
	TOTAL BEFORE OBJECT 8980	10,399.90	0.00	72,676.56	0.00	75,076.37	0.00	116,226.85	0.00	274,379.68
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									42,452.17 231,927.51

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
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	36,148.60	0.00	0.00	0.00	0.00	0.00	68,167.01		104,315.61
2000-2999	Classified Salaries	4,094.50	0.00	0.00	0.00	3,259.35	0.00	64,340.49		71,694.34
3000-3999	Employee Benefits	17,550.49	0.00	3,423.00	0.00	3,134.16	0.00	60,090.44		84,198.09
4000-4999	Books and Supplies	5,084.76	0.00	0.00	0.00	1,073.03	0.00	7,345.20		13,502.99
5000-5999	Services and Other Operating Expenditures	28,663.74	0.00	0.00	0.00	17,408.34	0.00	53,095.93		99,168.01
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	91,542.09	0.00	3,423.00	0.00	24,874.88	0.00	253,039.07	0.00	372,879.04
7310	Transfers of Indirect Costs	46,034.15	0.00	0.00	0.00	0.00	0.00	0.00		46,034.15
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	5,441.16								5,441.16
	Total Indirect Costs and PCR Allocations	51,475.31	0.00	0.00	0.00	0.00	0.00	0.00		51,475.31
	TOTAL BEFORE OBJECT 8980	143,017.40	0.00	3,423.00	0.00	24,874.88	0.00	253,039.07	0.00	424,354.35
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
	TOTAL COSTS									42,452.17
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	16,675.34	0.00	34,156.66		50,832.00
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	16,675.34	0.00	34,156.66	0.00	50,832.00
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	16,675.34	0.00	34,156.66	0.00	50,832.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
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)									
	TOTAL COSTS									42,452.17

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

California Dept of Education
SACS Financial Reporting Software - 2016.2.0
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2014-15 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2014-15 Report SEMA, 2014-15 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	469,747.00	45,088.00
2. Enter audit adjustments of 2014-15 special education expenditures from SACS2016ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		

3. Enter restatements of 2015-16 special education beginning fund balances from SACS2016ALL 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. 2014-15 Expenditures, Adjusted for 2015-16 MOE Calculation (Sum lines 1 through 4)	469,747.00	45,088.00
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2014-15 Report SEMA, 2014-15 Expenditures by LEA (LE-CY) worksheet	38.00	
2. Enter any adjustments not included in Line C1 (explain below)		

3. 2014-15 Unduplicated Pupil Count, Adjusted for 2015-16 MOE Calculation (Line C1 plus Line C2)	38.00	

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 2015-16 Expenditures by LEA (LE-CY) and the 2014-15 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to add Section 3.A.2 and Section 3.B.2. Section 3.A.2 and Section 3.B.2 allow the LEA to compare the 2015-16 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2015-16 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

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 combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls>

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).

Provide the condition number, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
<u>Elimination of Private School</u>	<u>15,556.00</u>	

Total exempt reductions	<u>15,556.00</u>	<u>0.00</u>

SELPA: (??)

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

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 (ESEA) 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</u> (a)	
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</u> (b)	

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)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:		

SELPA: (??)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

1. Was the 2014-15 MOE compliance requirement met based on the state and local expenditures and/or per capita state and local expenditures method?

If the answer is "NO", then the LEA must complete Section A2.

	Column A Actual Expenditures FY 2015-16 (LE-CY Worksheet)	Column B Actual Expenditures FY 2014-15 (LE-PY Worksheet)	Column C Difference (A - B)
a. Total special education expenditures	698,734.03		
b. Less: Expenditures paid from federal sources	231,927.51		
c. Expenditures paid from state and local sources	466,806.52	469,747.00	
Less: Exempt reduction(s) from SECTION 1		15,556.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	466,806.52	454,191.00	12,615.52
d. Special education unduplicated pupil count	35	38	
e. Per capita state and local expenditures (A1c/A1d)	13,337.33	11,952.39	1,384.94

Per the federal Subsequent Years Rule, if the 2014-15 MOE compliance requirement was not met based on the state and local expenditures and/or per capita state and local expenditures method, this section cannot be used to meet the 2015-16 MOE compliance requirement. The LEA must complete Section A2.

2. Under "Most Recent FY", enter the most recent year in which MOE compliance requirement was met using the actual vs. actual method based on state and local expenditures and/or per capita state and local expenditures.

	Actual FY 2015-16	Most Recent FY	Difference
a. Expenditures paid from state and local sources	466,806.52	469,747.00	
Less: Exempt reduction(s) from SECTION 1		15,556.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	466,806.52	454,191.00	12,615.52
b. Special education unduplicated pupil count	35	38	
c. Per capita state and local expenditures (A2a/A2b)	13,337.33	11,952.39	1,384.94

If one or both of the differences in Column C for Section A1 (if applicable) or A2 are positive, the MOE compliance requirement is met.

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2015-16	FY 2014-15	Difference
1. Was the 2014-15 MOE compliance requirement met based on the local expenditures only and/or per capita local expenditures only method?			
If the answer is "NO", then the LEA must complete Section B2.			
a. Expenditures paid from local sources	93,284.17	45,088.00	
Less: Exempt reduction(s) from SECTION 1	0.00	0.00	
Less: 50% reduction from SECTION 2	0.00	0.00	
Net expenditures paid from local sources	93,284.17	45,088.00	48,196.17
b. Per capita local expenditures (B1a/A1d)	2,665.26	1,186.53	1,478.73

Per the federal Subsequent Years Rule, if the 2014-15 MOE compliance requirement was not met based on the local expenditures only and/or per capita local expenditures only method, this section cannot be used to meet the 2015-16 MOE compliance requirement. The LEA must complete Section B2.

	Actual FY 2015-16	Most Recent FY	Difference
2. Under "Most Recent FY", enter the most recent year in which MOE compliance requirement was met using the actual vs. actual method based on local expenditures only and/or per capita local expenditures only.			
a. Expenditures paid from local sources	93,284.17	111,940.00	
Less: Exempt reduction(s) from SECTION 1	0.00	0.00	
Less: 50% reduction from SECTION 2	0.00	0.00	
Net expenditures paid from local sources	93,284.17	111,940.00	(18,655.83)
b. Special education unduplicated pupil count	35	42	
c. Per capita local expenditures (B2a/B2b)	2,665.26	2,665.24	0.02

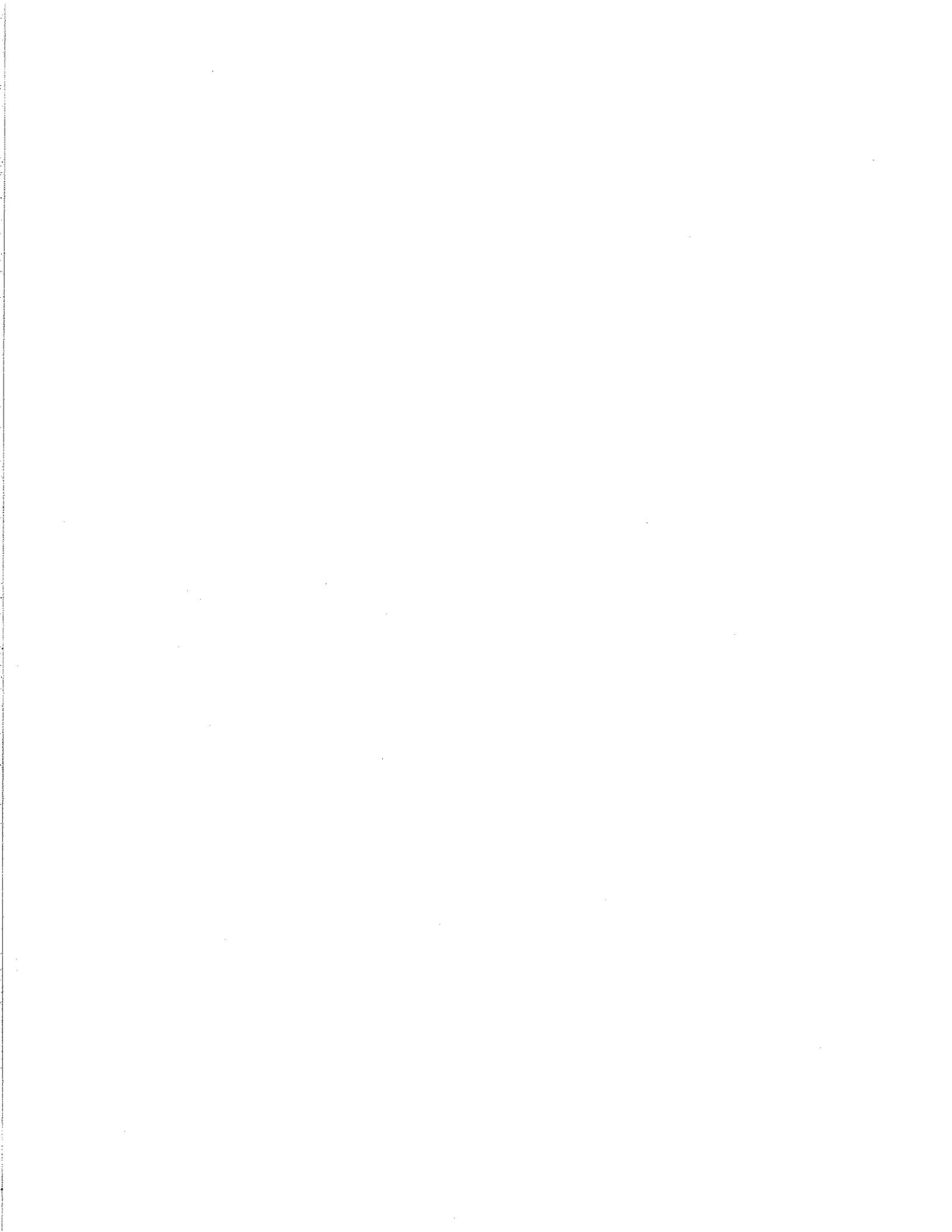
If one or both of the differences in Column C for Section B1 (if applicable) or Section B2 are positive, the MOE compliance requirement is met.

Rose Asquith
Contact Name

530-993-1660 x *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
UNDPLICATED PUPIL COUNT										
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	35,647.00	0.00	55,006.00	0.00	38,302.00	0.00	154,913.00		283,868.00
2000-2999	Classified Salaries	9,138.00	0.00	0.00	0.00	18,539.00	0.00	65,636.00		93,313.00
3000-3999	Employee Benefits	15,051.00	0.00	16,697.00	0.00	19,369.00	0.00	65,863.00		116,980.00
4000-4999	Books and Supplies	9,172.00	0.00	0.00	0.00	0.00	0.00	7,503.00		16,675.00
5000-5999	Services and Other Operating Expenditures	41,543.00	0.00	0.00	0.00	13,000.00	1,000.00	56,605.00		112,148.00
6000-6999	Capital Outlay	6,300.00	0.00	0.00	0.00	0.00	0.00	0.00		6,300.00
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	116,851.00	0.00	71,703.00	0.00	89,210.00	1,000.00	350,520.00	0.00	629,284.00
7310	Transfers of Indirect Costs	17,956.00	0.00	0.00	0.00	0.00	0.00	850.00		18,806.00
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	17,956.00	0.00	0.00	0.00	0.00	0.00	850.00	0.00	18,806.00
	TOTAL COSTS	134,807.00	0.00	71,703.00	0.00	89,210.00	1,000.00	351,370.00	0.00	648,090.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	35,647.00	0.00	0.00	0.00	0.00	0.00	69,735.00		105,382.00
2000-2999	Classified Salaries	9,138.00	0.00	0.00	0.00	2,877.00	0.00	65,636.00		77,651.00
3000-3999	Employee Benefits	15,051.00	0.00	0.00	0.00	599.00	0.00	36,016.00		51,666.00
4000-4999	Books and Supplies	4,972.00	0.00	0.00	0.00	0.00	0.00	7,503.00		12,475.00
5000-5999	Services and Other Operating Expenditures	37,043.00	0.00	0.00	0.00	12,000.00	0.00	56,605.00		105,648.00
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	101,851.00	0.00	0.00	0.00	15,476.00	0.00	235,495.00	0.00	352,822.00
7310	Transfers of Indirect Costs	17,956.00	0.00	0.00	0.00	0.00	0.00	0.00		17,956.00
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	17,956.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,956.00
	TOTAL BEFORE OBJECT 8980	119,807.00	0.00	0.00	0.00	15,476.00	0.00	235,495.00	0.00	370,778.00
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									40,943.00
										411,721.00

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
LOCAL BUDGET (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	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
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	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-5540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									
	TOTAL COSTS									40,944.00
										1.00
										40,944.00

* 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, 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	36,148.60	0.00	55,006.20	0.00	38,848.00	0.00	153,018.80		283,021.60
2000-2999	Classified Salaries	4,094.50	0.00	0.00	0.00	19,157.71	0.00	64,340.49		87,592.70
3000-3999	Employee Benefits	17,550.49	0.00	21,093.36	0.00	23,112.93	0.00	91,150.55		152,907.33
4000-4999	Books and Supplies	5,084.76	0.00	0.00	0.00	1,073.03	0.00	7,660.15		13,817.94
5000-5999	Services and Other Operating Expenditures	32,799.74	0.00	0.00	0.00	17,759.58	0.00	53,095.93		103,655.25
6000-6999	Capital Outlay	6,263.90	0.00	0.00	0.00	0.00	0.00	0.00		6,263.90
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	101,941.99	0.00	76,099.56	0.00	99,951.25	0.00	369,265.92	0.00	647,258.72
7310	Transfers of Indirect Costs	46,034.15	0.00	0.00	0.00	0.00	0.00	0.00		46,034.15
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)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	46,034.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	46,034.15
	TOTAL COSTS	147,976.14	0.00	76,099.56	0.00	99,951.25	0.00	369,265.92	0.00	693,292.87
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	55,006.20	0.00	38,848.00	0.00	84,851.79		178,705.99
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	15,898.36	0.00	15,898.36		15,898.36
3000-3999	Employee Benefits	0.00	0.00	17,670.36	0.00	19,978.77	0.00	31,060.11		68,709.24
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	314.95		314.95
5000-5999	Services and Other Operating Expenditures	4,136.00	0.00	0.00	0.00	351.24	0.00	0.00		4,487.24
6000-6999	Capital Outlay	6,263.90	0.00	0.00	0.00	0.00	0.00	0.00		6,263.90
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	10,399.90	0.00	72,676.56	0.00	75,076.37	0.00	116,226.85	0.00	274,379.68
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	0.00
	TOTAL BEFORE OBJECT 8980	10,399.90	0.00	72,676.56	0.00	75,076.37	0.00	116,226.85	0.00	274,379.68
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									42,452.17
										231,927.51

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
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3395, & 6000-9999)										
1000-1999	Certificated Salaries	36,148.60	0.00	0.00	0.00	0.00	0.00	68,167.01		104,315.61
2000-2999	Classified Salaries	4,094.50	0.00	0.00	0.00	3,259.35	0.00	64,340.49		71,694.34
3000-3999	Employee Benefits	17,550.49	0.00	3,423.00	0.00	3,134.16	0.00	60,090.44		84,198.09
4000-4999	Books and Supplies	5,084.76	0.00	0.00	0.00	1,073.03	0.00	7,345.20		13,502.99
5000-5999	Services and Other Operating Expenditures	28,963.74	0.00	0.00	0.00	17,408.34	0.00	53,095.93		99,168.01
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	91,542.09	0.00	3,423.00	0.00	24,874.88	0.00	253,039.07	0.00	372,879.04
7310	Transfers of Indirect Costs	46,034.15	0.00	0.00	0.00	0.00	0.00	0.00		46,034.15
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)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	46,034.15	0.00	0.00	0.00	0.00	0.00	0.00		46,034.15
	TOTAL BEFORE OBJECT 8980	137,576.24	0.00	3,423.00	0.00	24,874.88	0.00	253,039.07	0.00	418,913.19
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
TOTAL COSTS										
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	16,675.34	0.00	34,156.66		50,832.00
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	16,675.34	0.00	34,156.66	0.00	50,832.00
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	16,675.34	0.00	34,156.66	0.00	50,832.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
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)									
	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	0.00	0.00	0.00		0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
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)									
	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	0.00	0.00	0.00		0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
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)									
	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	0.00	0.00	0.00		0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
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)									
	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	0.00	0.00	0.00		0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
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)									
	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	0.00	0.00	0.00		0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
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)									
	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	0.00	0.00	0.00		0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
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)									
	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	0.00	0.00	0.00		0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
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)									
	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	0.00	0.00	0.00		0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
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)									
	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	0.00	0.00	0.00		0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
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)									
	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	0.00	0.00	0.00		0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
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)									
	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	0.00	0.00	0.00		0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
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)									
	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	0.00	0.00	0.00		0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
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)									
	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	0.00	0.00	0.00		0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
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)									
	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	0.00	0.00	0.00		0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
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)									
	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	0.00	0.00	0.00		0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
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)									
	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	0.00	0.00	0.00		0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
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)									
	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	0.00	0.00	0.00		0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
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)									
	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					

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 2016-17 Budget by LEA (LB-B) and the 2015-16 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B worksheet has been revised to add Section 3.A.2 and Section 3.B.2. Section 3.A.2 and Section 3.B.2 allow the LEA to compare the 2016-17 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2016-17 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

There are four methods that the LEA can use to demonstrate the eligibility standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

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 combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls>.

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).

Provide the condition number, 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)

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 (ESEA) 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)	_____	0.00
Maximum available for MOE reduction (50% of increase in funding)	_____	0.00 (a)
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)	_____	0.00 (b)

<p>If (b) is greater than (a). Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)</p> <p style="text-align: right;">_____ (c)</p> <p>Available for MOE reduction. (line (a) minus line (c), zero if negative)</p> <p style="text-align: right;">_____ 0.00 (d)</p> <p>Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).</p> <p style="text-align: right;">_____</p>
--

<p>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).</p> <p style="text-align: right;">_____ (e) _____</p> <p>Available to set aside for EIS (line (b) minus line (e), zero if negative)</p> <p style="text-align: right;">_____ 0.00 (f)</p>
--

<p>Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>

SELPA: (??)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

1. Was the 2015-16 MOE compliance requirement met based on the state and local expenditures and/or per capita state and local expenditures method?

If the answer is "NO", then the LEA must complete Section A2.

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

d. Special education unduplicated pupil count

e. Per capita state and local expenditures (A1c/A1d)

	Column A Budgeted Amounts FY 2016-17 (LB-B Worksheet)	Column B Actual Expenditures FY 2015-16 (LE-B Worksheet)	Column C Difference (A - B)
a. Total special education expenditures	648,090.00		
b. Less: Expenditures paid from federal sources	236,369.00		
c. Expenditures paid from state and local sources	411,721.00	461,365.36	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	411,721.00	461,365.36	(49,644.36)
d. Special education unduplicated pupil count	15	35	
e. Per capita state and local expenditures (A1c/A1d)	27,448.07	13,181.87	14,266.20

Per the federal Subsequent Years Rule, if the 2015-16 MOE compliance requirement was not met based on the state and local expenditures and/or per capita state and local expenditures method, this section cannot be used to meet the 2016-17 MOE eligibility requirement. The LEA must complete Section A2.

2. Under "Most Recent FY", enter the most recent year in which MOE compliance requirement was met using the actual vs. actual method based on state and local expenditures and/or per capita state and local expenditures.

a. Expenditures paid from state and local sources

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

b. Special education unduplicated pupil count

c. Per capita state and local expenditures (A2a/A2b)

	Budgeted Amounts FY 2016-17	Most Recent FY	Difference
a. Expenditures paid from state and local sources	411,721.00		
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	411,721.00	0.00	411,721.00
b. Special education unduplicated pupil count	15		
c. Per capita state and local expenditures (A2a/A2b)	27,448.07	0.00	27,448.07

If one or both of the differences in Column C for Section A1 (if applicable) or A2 are positive, the MOE eligibility requirement is met.

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2016-17	Actual FY 2015-16	Difference
1. Was the 2015-16 MOE compliance requirement met based on the local expenditures only and/or per capita local expenditures only method?			
If the answer is "NO", then the LEA must complete Section B2.			
a. Expenditures paid from local sources	40,944.00	93,284.17	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	40,944.00	93,284.17	(52,340.17)
b. Per capita local expenditures (B1a/A1d)	2,729.60	2,665.26	64.34

Per the federal Subsequent Years Rule, if the 2015-16 MOE compliance requirement was not met based on the local expenditures only and/or per capita local expenditures only method, this section cannot be used to meet the 2016-17 MOE eligibility requirement. The LEA must complete Section B2.

	Budget FY 2016-17	Most Recent FY	Difference
2. Under "Most Recent FY", enter the most recent year in which MOE compliance requirement was met using the actual vs. actual method based on local expenditures only and/or per capita local expenditures only.			
a. Expenditures paid from local sources	40,944.00	93,284.17	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	40,944.00	93,284.17	(52,340.17)
b. Special education unduplicated pupil count	15	35	
c. Per capita local expenditures (B2a/B2b)	2,729.60	2,665.26	64.34

If one or both of the differences in Column C for Section B1 (if applicable) or Section B2 are positive, the MOE eligibility requirement is met.

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Proposition 39 – Energy Expenditure Plan

Sierra County Office of Education



SMARTWATT
Energy Inc.®

September 2016

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Approach and Scope

SmartWatt Energy, Inc. (SmartWatt) is pleased to provide this Energy Expenditure Plant to the Sierra County Office of Education. The energy study provides a high level analysis of existing conditions, a detailed energy analysis, comparative benchmarking and potential solutions to best maximize the energy savings going forward. This analysis identifies the Savings to Investment Ratio (SIR) for various measures and develops a plan to maximize the Proposition 39 (Prop 39) funding, while meeting a 1.05 SIR. The following potential measures were considered as a part of our analysis. Many were eliminated quickly due to the age, use and construction of the facilities.

- Lighting retrofits to best solution
- Lighting retrofits to state of the art technology
- Lighting occupancy and Title 24 compliant controls
- Replacement of HVAC systems
- Installation of economizer cycles on existing HVAC equipment
- Retro commissioning of existing control systems
- Boiler and hot water generator replacements
- Furnace replacements with condensing furnaces
- HVAC duct repair
- Variable speed drive installations where variable loads exist (pumps and fans)
- Programmable controls for HVAC systems
- High efficiency motor installations
- Tankless hot water systems
- Smart Power Strips
- PC Network Management Software
- Vending machine occupancy controls
- Solar Photovoltaic systems
- Solar thermal systems
- Central plant optimization
- Window tint
- Building envelop improvements
- Cool roofs
- Additional insulation
- Weather stripping and building sealing
- Sprinkler Upgrades
- Reconfiguration of Electric Service

The following actions were completed as part of SmartWatt's investigation:

1. Site visit and walk completed
2. Building occupant interviews
3. Baseline calculations for occupancy, demand and loads
4. Utility Bill Analysis
5. Benchmarking Analysis
6. HVAC control calculations

7. Lighting efficiency and retrofit calculations
8. Lighting control calculations
9. Solar PV calculations
10. Investigation of utility rebates and incentives

1.1 District Acknowledgments

SmartWatt would like to give special thanks to the faculty members and maintenance/operations staff at Sierra County Office of Education for facilitating the audit and providing all necessary information to help complete this report.

SmartWatt Staff Contacts
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1.2 Prop 39 Overview

"The California Clean Energy Jobs Act (Prop. 39) changed the corporate income tax code and allocates projected revenue to California's General Fund and the Clean Energy Job Creation Fund for five fiscal years, beginning with fiscal year 2013-14. Under the initiative, roughly up to \$550 million annually is available for appropriation by the Legislature for eligible projects to improve energy efficiency and expand clean energy generation in schools.

Eligible local educational agencies (LEAs) — including county offices of education, school districts, charter schools and state special schools — can request funding by submitting an energy expenditure plan application to the California Energy Commission. For the first year, there is an option to receive part or all of a school's allocation for energy savings planning purposes. The Energy Commission approves plans and works with the California Department of Education, which subsequently distributes funds after plans have been approved" (CEC, 2015).

1.0 Sierra County Office of Education Location

Sierra County Office of Education provides services to the district's schools providing education to about 377 students. The Sierra County Office of Education is based in the Special Education building in the Loyalton Elementary Campus in Sierra.

Site	Address	Sq. Ft.
Sierra County Office of Education	111 Beckwith Road, Loyalton, CA 96118	2,500

Table 1- Sierra County Office of Education Site

The Sierra County Office of Education owns the Special Education building and all the encircled portables in the following picture.

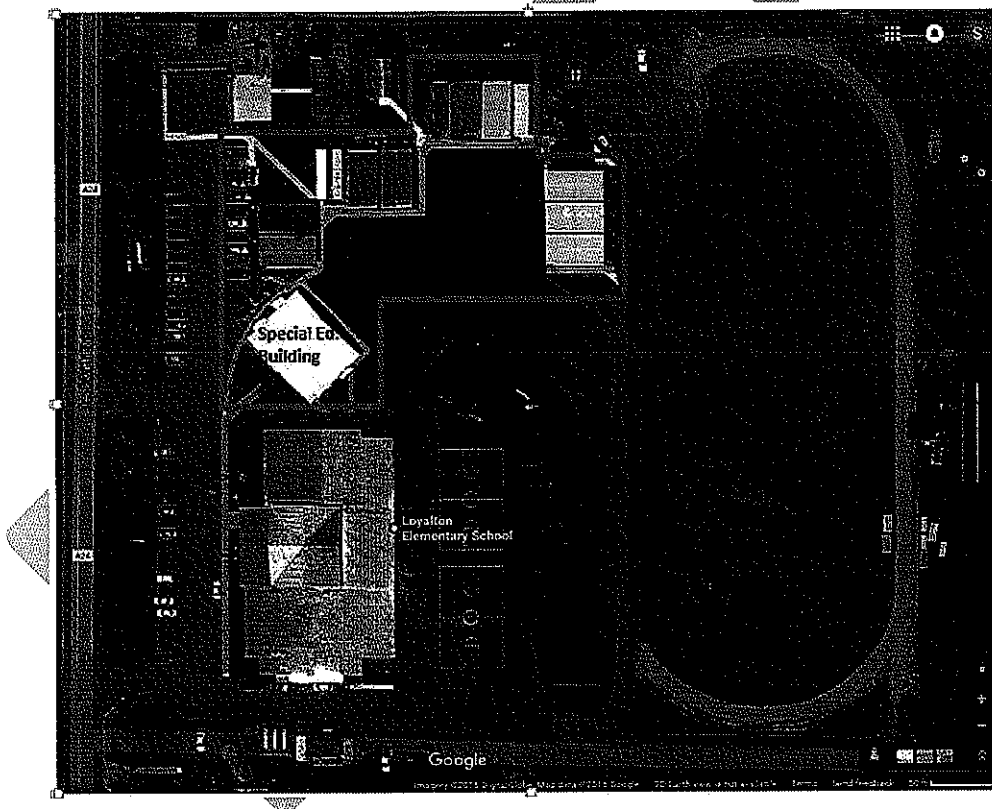


Figure 1- Sierra County Office of Education Buildings

2.0 Utility Analysis of Sierra County Office of Education

A utility billing analysis provides a preliminary assessment of opportunities for energy savings. The annual energy expenditures for the Sierra County Office of Education during the 12 month evaluation period (June 2015 to May 2016), were \$4,090. These energy expenditures do not include anticipated rate increases for 2016 or any future rate increases. For the purpose of calculating energy savings, this data has been used to establish the Baseline Year.

Site	Annual kWh	Annual kWh Cost	Annual Therms Propane	Annual Therms Propane Cost
Loyalton High school	22,062	\$3,407	606	\$681
Total Energy Cost		\$4,089		

Table 2- Sierra-Plumas County Office of Education Baseline

3.1 Utility Information Summary

The Sierra-Plumas County Office of Education receives utility services for electricity from Liberty Utilities and propane from Ferrelgas. The utility costs for the County Office of Education are \$3,407 in electricity and \$681 in Propane. The amount of energy used by a building is affected by several critical factors: building construction, equipment types, climate, location, maintenance and various other factors. The figures below illustrate the energy costs and use over a one year period.

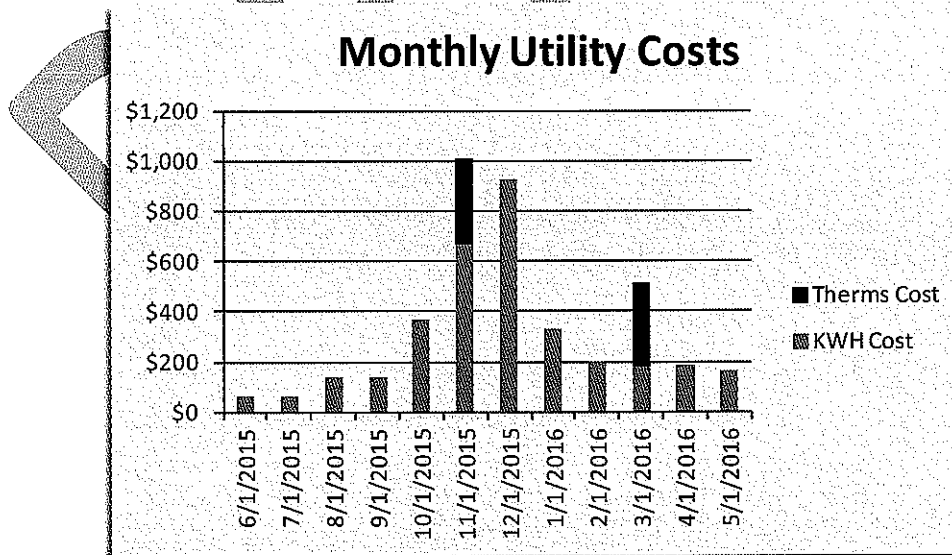


Figure 2- Monthly Utility Costs for the County Office of Education

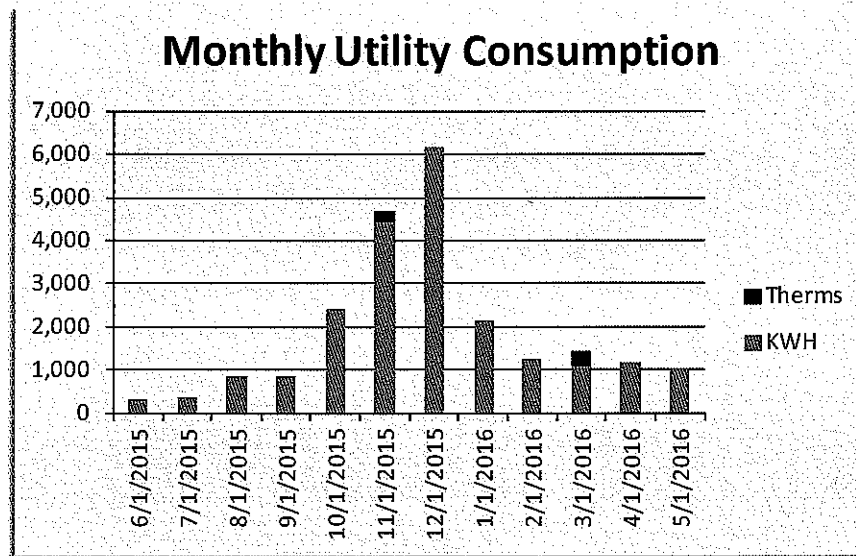


Figure 3- Monthly Utility Use for the County Office of Education

3.2 District Electricity Rate Schedules

The table below shows the rate schedule for each site. A rate schedule outlines the costs associated with your monthly energy bill.

Site	Electric Rate Schedule	Diesel/Propane Rate
Loyalton Elementary	A-1	Market Value

Table 3- County Office of Education

Small General Service Rate	Total Energy Charge /kWh
	\$ 0.14056

Table 4- Liberty Utilities Energy Schedule (A-1)

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1990										1.063	1.053	1.019
1991	1.002	0.939	0.884							0.877	0.908	0.919
1992	0.892	0.88	0.867							0.858	0.872	0.895
1993	0.979	0.946	0.956	0.93						0.871	0.878	0.881
1994	0.887	0.908	0.902							0.846	0.856	0.867
1995	0.88	0.892	0.898							0.886	0.892	0.914
1996	0.973	1.013	1.018							1.047	1.119	1.309
1997	1.287	1.174	1.091							0.956	0.971	0.978
1998	0.981	0.974	0.961							0.872	0.876	0.879
1999	0.887	0.891	0.89							0.96	0.981	1.002
2000	1.08	1.22	1.209							1.281	1.29	1.399
2001	1.663	1.556	1.432							1.139	1.132	1.12
2002	1.134	1.129	1.123							1.133	1.16	1.211
2003	1.307	1.48	1.652							1.308	1.33	1.384
2004	1.496	1.536	1.509							1.615	1.691	1.717
2005	1.728	1.72	1.717							1.942	1.944	1.974
2006	2.01	2.001	1.987							1.937	1.945	1.979
2007	1.992	2.02	2.038							2.183	2.407	2.489
2008	2.563	2.561	2.601							2.587	2.455	2.352
2009	2.313	2.311	2.248							1.991	2.152	2.306
2010	2.562	2.602	2.556							2.27	2.389	2.516
2011	2.639	2.684	2.716							2.635	2.685	2.708
2012	2.71	2.706	2.708							2.205	2.241	2.249
2013	2.279	2.312	2.315							2.37	2.495	2.692
2014	3.165	3.692	3.182							2.392	2.404	2.385
2015	2.367	2.36	2.337									

Figure 4- Monthly U.S. Propane Cost (Dollars per Gallon)

Assuming the cost of energy, over the next 20 years, escalates at the CEC estimated 4% annually, the cost of Energy for these two facilities will more than double. The annual impacts of this forecasted escalation can be seen in the following illustration.

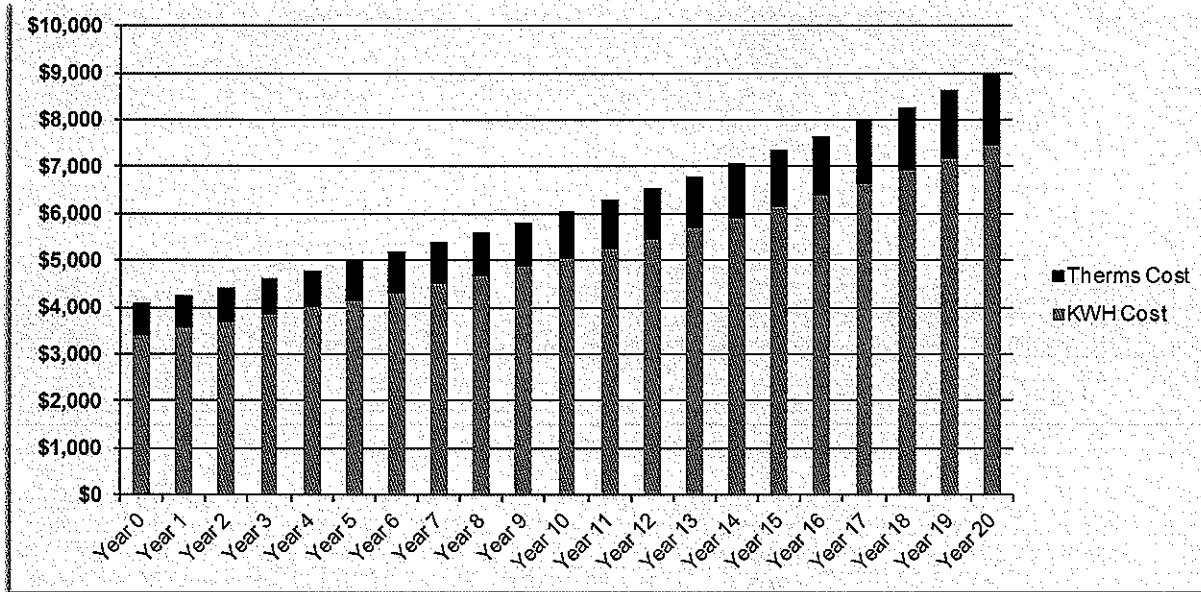


Figure 5- Annual Energy Cost Forecast

3.0 Current Benchmarking Performance

4.1 Energy Use Index (EUI)

Benchmarking is a useful way to compare energy use (EUI) among peer buildings. The total energy is averaged across the site's square footage on an annual basis. This comparison tool allows building managers to prioritize energy projects based on an objective normalized approach. Additionally, it can be an insightful way to assess energy usage among peer buildings nationwide.

4.2 Energy Use Index versus Comparables

Comparing your site's EUI performance versus the performance of other similar sites is a great way to rate your energy efficiency performance. The figure below compares the Sierra Plumas County Office of Education baseline EUI with the Sierra-Plumas School District campuses' EUI.

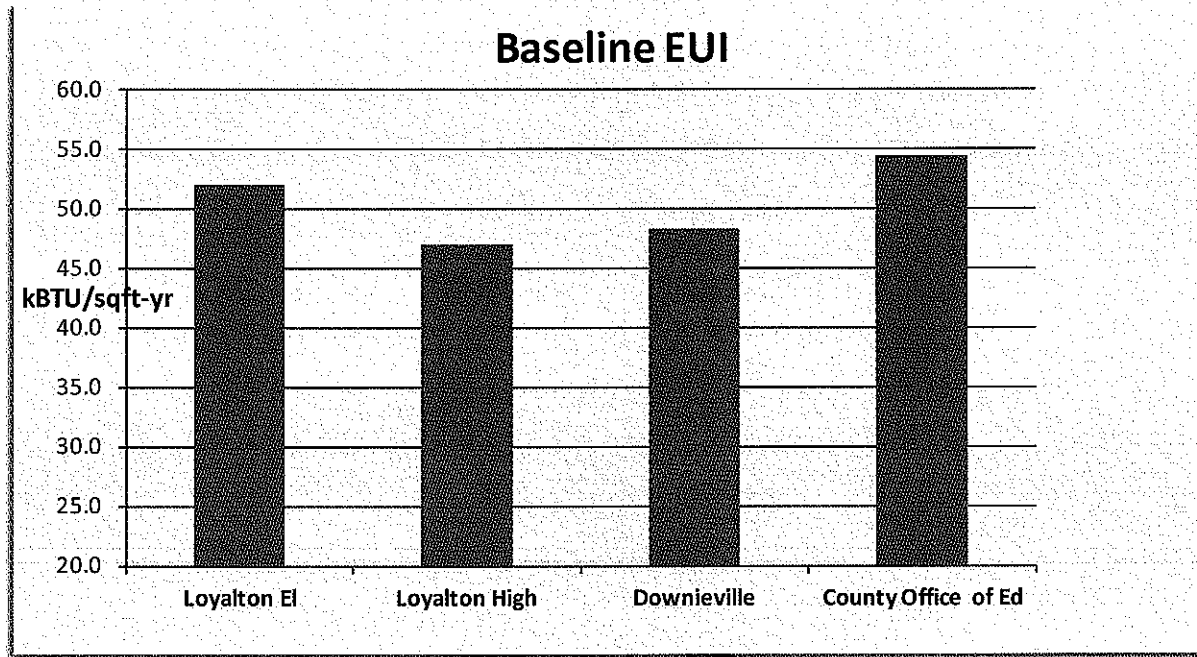


Figure 6- District EUI Comparison

4.3 Energy Use in Schools

In the U.S., K-12 school districts spend more than \$8 billion each year on energy— more than they spend on computers and textbooks combined (EPA 2009). Typically, most schools also occupy older buildings that often have poor operational performance— more than 30% of schools were built before 1960 (DOE 2003). As one of the most dense states in the nation, California is also one of the largest consumers of energy, consuming more than 8.3 quadrillion BTUs of energy (Kurtzleben 2011). The figure below outlines the typical expenditure for K-12 schools, which was released by the California Department of Finance. The figure below outlines the typical expenditure for K-12 schools, which was released by the California Department of Finance.

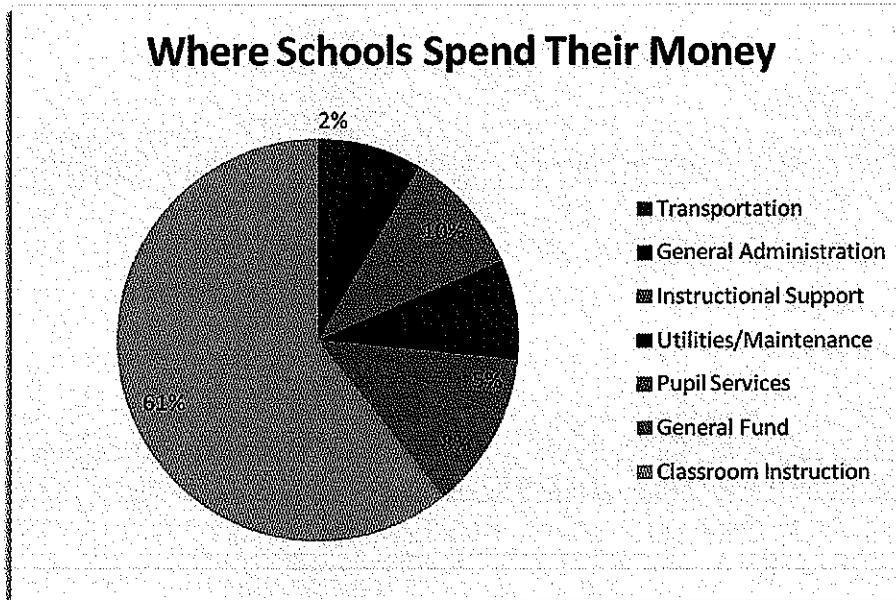


Figure 7 - Typical K-12 Expenditure

K-12 schools offer unique opportunities for deep, cost-effective energy efficiency improvements. This report provides convenient and practical guidance for exploring these opportunities. The potential opportunity is enormous; even a small reduction in energy usage produces a substantial amount of savings that can be used to directly benefit students.

A detailed evaluation of all the energy efficiency opportunities will be performed by SmartWatt engineers. The following energy conservation measures were evaluated for Sierra-Plumas School District and selected based upon the following criteria:

- Meets the Prop 39 requirements for a savings to investment ratio (SIR) greater than 1.05
- Compliance of the upgrade with DSA or Title 24 regulations in the design or in the operational phase
- Improvement of the building's energy efficiency
- Improvement of the indoor environment
- Environmental impacts
- Reduction of the energy-related maintenance costs

5.0 Proposed Energy Efficiency Measures Sierra County Office of Education

5.1 Existing Conditions

SmartWatt has conducted an ASHRAE Level 3 audit on the County Office of Education. During these site visits, the following existing conditions were noted:

Interior fixtures located at County Office of Education contain mostly fluorescent based lighting technology. The types of fixtures located in the school are comprised of Wrap, Strip, Troffer, 1X4 fixtures and screw in lamps.

Exterior fixtures are comprised of CFL based Wallpacks and Canopy lights.

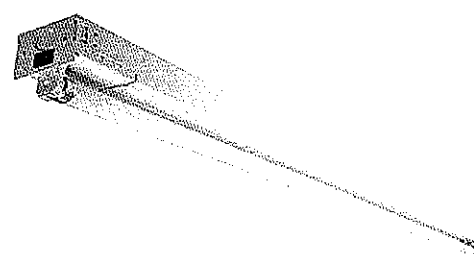
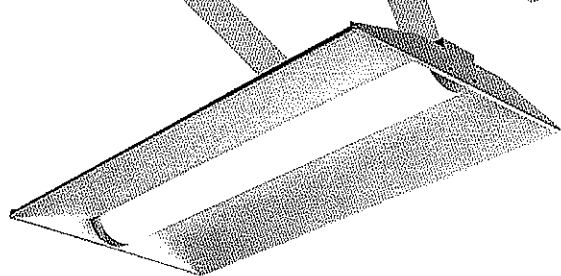
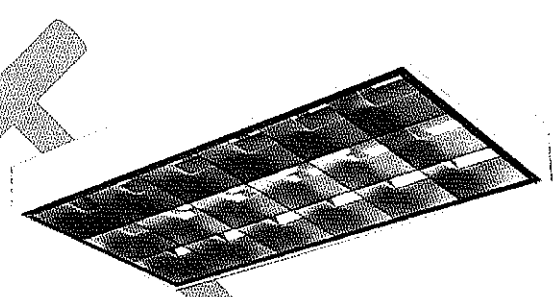
A typical fluorescent fixture has three components: a ballast which limits the electrical current to the fixture, lamps which emit light, and a lens that helps distribute the light downward. LED fixtures function similarly to fluorescent fixtures; except that the LED fixture uses a driver instead of a ballast, and the lamps are replaced with an LED bar or tube.

5.2 Interior Lighting Upgrade

Interior surface mounted Strip Fixtures, Troffer fixtures, Wrap Fixtures and 1x4 Fixtures will be retrofitted with LED T8 Low Wattage Tubes. The fixtures will be controlled by wireless ceiling sensors and dimmable wall switches.

Interior recessed troffer fixtures will be retrofitted with new 36 watt LED fixtures. The fixtures will be controlled by wireless ceiling sensors and wireless dimmable wall switches.

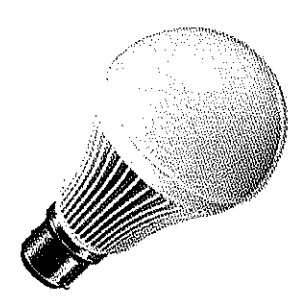
Interior compact fluorescent bulbs will be relamped with new LED bulbs.



5.3

Exterior Lighting Upgrade

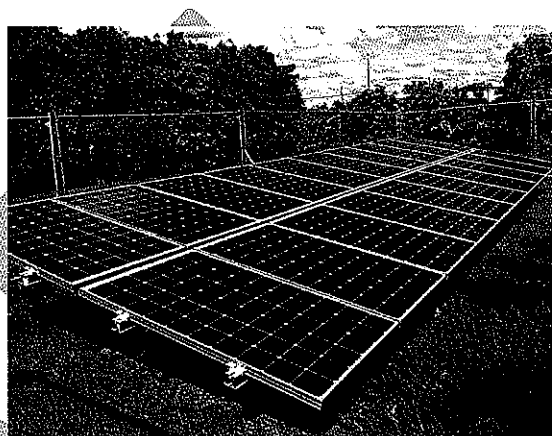
Smartwatt proposes to relamp the CFL containing fixtures with new LED twist and pin bulbs for greater efficiency and light output.



5.4 Solar PV Ground Mount - 4KW

SmartWatt proposes to install a ground mount solar PV system at Sierra Plumas County Office of Education. This solar PV system is sized at 4KW DC which will produce 6,686 kWh annually.

Ground mount solar PV systems are a great alternative to roof mount solar systems, which are harder to maintain and require a structural analysis of an existing roof structure. As long as a solar PV system within the premises of a school campus is fenced in and only authorized personnel is allowed in, the system is DSA exempt. This streamlines the project development process and shortens the project delivery time.



System Capacity: 4.0 kWdc (27 m²)



4.0 Executive Summary

The findings of the Energy Expenditure Plan indicate there are significant energy and operational cost reduction opportunities at Sierra-Plumas School District. By taking advantage of these opportunities,

Sierra-Plumas County Office of Education can cost effectively realize the largest savings opportunity, maximize their carbon footprint reduction, and create the best environment for students, staff and visitors.

The measures selected to both meet the Prop 39 budget of \$75,080 and exceed a Savings to Investment Ratio (SIR) of more than 1.05, as required by the California Energy Commission, are listed on the following table.

Facility Name	FIM Name	Budget	Annual Electricity Savings (kWh)	Annual Utility Savings (\$)	SIR
County Office of Education	LED Lighting Upgrade Interior	\$51,689.31	13,584	\$2,098.30	0.82
County Office of Education	LED Lighting Upgrade Exterior	\$5,853.92	3,202	\$494.61	1.44
County Office of Education	Solar PV - 4 kW	\$17,536.77	6,686	\$1,032.78	0.98

Table 6- Prop 39 Expenditure Plan

	Cost (\$)	Annual Utility Savings	School Contribution	SIR
Total	\$75,080	\$3,625	\$0	0.91

Table 7- Expenditure Plan Cumulative Numbers

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA - PLUMAS JOINT UNIFIED SCHOOL DISTRICT

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

Merrill M. Grant, Ed.D.
Superintendent

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

August 31, 2016

VIA U.S. Mail and Email (sklotzbach@omni403b.com)

Central Valley Support Services, JPA
c/o: Jim Zwack, President
Sierra Data Group, Inc.
dba Sierra Data Administrators
2440 Stanwell Drive, Suite A
Concord, CA 94520

Re: Request for Transfer of Employee Data

Dear Mr. Zwack:

As you are aware, Sierra-Plumas Joint Unified School District ("District") has contracted with the below referenced Third Party Administrator ("TPA") to assume management of the District's retirement plans. As a result, the District will be terminating services with Central Valley Support Services, JPA ("CVSS") effective September 1, 2016.

At this time we request that you forward any and all information in your possession that pertains to the District, or its employees, to TPA in order to facilitate the effective transition of services pursuant to Section 4.3 of the Service Agreement between CVSS and Sierra Data Group, Inc. You are hereby authorized to disclose confidential information pertaining to employees of the District to TPA in accordance with Article V of the Master Agreement. All information should be transferred using a secure file transfer protocol with at minimum 256 bit encryption. TPA's contact information is as follows:

The OMNI Group

Attn: Scott Klotzbach

1099 Jay Street, Bldg. F

Rochester, NY 14611

Please feel free to give me a call if you have any questions or comments. Thank you for your service to the District.

Sincerely,

By: 

Printed: Rose Asquith, Business Manager

J:\wdocs\00021\314\ltr\00458126.DOCX

SERVICES AGREEMENT

This services agreement is entered into on August 26 2016 by Sierra-Plumas Joint Unified School District, [address] P.O. Box 955 - 109 Beckwith Rd., Loyalton, CA 96118 ("Employer"), and The OMNI Financial Group, Inc., Water Tower Office Park, 1099 Jay Street, Bldg F, Rochester, New York 14611, ("OMNI").

WHEREAS, Employer sponsors certain retirement plans as specified in the attached Schedule (Plan) and whereas OMNI provides administration services for such plans, the parties agree for Omni to act as third party administrator for the Plan in accordance with the following provisions.

1. OMNI'S SERVICES

- a) Assistance and training necessary to implement OMNI's services for the Plan.
- b) An OMNI compliance specialist and remittance specialist designated to personally service the Plan.
- c) Call center services to address any plan inquiries.
- d) Plan contribution limit calculation and monitoring.
- e) Maintain records of all transactions processed by OMNI and any records of data preceding OMNI's services as provided by the Employer.
- f) Ensure that all information received by OMNI in performing its services hereunder is used for plan administrative purposes only and is otherwise treated as confidential information.
- g) Provide forms necessary for participants to contribute to the Plan such as the OMNI Salary Reduction Agreement ("SRA") form and plan transaction forms.
- h) Receive SRA's online, via e-mail, fax or mail. OMNI shall communicate plan contribution changes by secure e-mail to Employer's payroll department.
- i) Maintain a distribution account for plan contributions. In no event shall the distribution account funds be commingled with any of OMNI's other accounts, operational or otherwise.
- j) Serve as the common remitter for the Plan and promptly remit all funds to the employee's selected investment provider, according to the timetable set forth in the attached Schedule.
- k) Process all plan transactions such as age/severance/disability/death distributions, contract exchanges, transfers, loans, hardship withdrawals, service credit transfers, rollover contributions and QDRO's provided that Employer has begun to remit, and OMNI has in its possession, all necessary documents such as Employer's written Plan. The Services do not include processing loan repayments through OMNI.
- l) Provide Employer with yearly contribution limits for all contributing employees, including all applicable catch-up provisions.
- m) Verify that investment accounts are ready to receive contributions prior to communicating a contribution change to the Employer.
- n) Enter into Information Sharing Agreements with Investment Providers on behalf of Employer.
- o) Provide a Plan document, and provide amendments to the Plan pursuant to Employer's request or changes in law during the term of this Agreement.
- p) Notify Employer of Federal laws that affect the Employer's Plan.
- q) Manage IRS audits of the Employer's Plan.
- r) Insurance, and Crime Policy:
 - i. Provide and pay the full premiums for errors and omissions insurance coverage issued by a carrier authorized to provide such coverage in the State in which the services are to be performed, insuring against claims made, resulting or emanating from the Services that OMNI is providing the Employer pursuant to this agreement with a limit to \$5,000,000 per claim made, \$5,000,000 in aggregate.
 - ii. OMNI shall also provide and pay the full premiums on a crime policy in the amount of \$10,000,000 by a carrier licensed to issue such policies in the State in which the services are to be performed, covering OMNI's financial and distribution accounts for employee theft, forgery or alteration, and fund transfer fraud. Upon request Employer shall be named as a Loss Payee under said policy.
- s) When necessary, issue Federal tax 1099-R Form(s) for plan participants with respect to plan distributions that do not qualify for deferred tax treatment.
- t) Provide ongoing assistance, guidance, and information to Employers, their officials/administrators, Employees, Union representatives or investment providers with respect to the Plan, contributions, transactions, documents or any other related issues.

- u) Provide education and/or training at least once per year at site(s) designated by the Employer. Training shall include assistance, guidance, and information to Employers, their officials/administrators, Employees, Union representatives or investment providers with respect to the Plan, contributions, transactions, documents or any other related issues.
- v) Omni's fees for its services shall be paid by the investment providers participating in the Preferred Provider Program (P3). Accordingly, upon the Employer opting into P3, Employer shall pay no fees for Omni's services.

2. EMPLOYER'S OBLIGATIONS, ACKNOWLEDGEMENTS, REPRESENTATIONS

- a) Transfer plan contribution funds via ACH or wire to OMNI's distribution account for distribution to the employee's selected investment provider.
- b) Enroll for a secure email account with OMNI enabling OMNI to securely transmit confidential data necessary to perform its obligations under this agreement.
- c) Provide OMNI with information relevant to the Plan necessary for OMNI to fulfill its obligations under this Agreement such as employees' dates of severance, disability or start dates.
- d) Employer shall inform Omni of any other benefit plans that may affect the administration and proper compliance of the Employer's Plan.

3. INDEMNIFICATIONS

- a) Subject to the limitations set forth herein OMNI shall indemnify and hold harmless, Employer against any and all liabilities, losses, costs or expenses (including reasonable legal fees and expenses) of whatsoever kind and nature which may be imposed on, incurred by or asserted against Employer at any time to the extent such liability, loss or expense results from Omni's negligence, breach of the terms hereof, or willful misconduct under this Agreement.
- b) OMNI's duties and liability, if any, to indemnify Employer will become effective when OMNI has completed in a timely manner its compliance review of the Employer's Plan and the Employer has implemented all relevant recommendations made by OMNI.

4. TERM and TERMINATION

This Agreement shall continue until terminated. Either party may terminate this Agreement by giving the other no less than sixty (60) days written notice prior to termination, in which case this Agreement shall terminate on the effective date specified in such notice. Either party may cancel this Agreement immediately, in whole or in part, for material default, material breach, insolvency, bankruptcy, and inability to pay debts, or similar financial circumstances by the other. In the event of any such termination, OMNI shall invoice the Employer for any amounts due and payable for Services rendered to Employer prior to the effective date of termination and Employer shall pay such invoice within ten (10) days of Employer's receipt thereof. Upon payment of such invoice, OMNI shall deliver to Employer all work completed up to the effective date of such termination and neither party shall have any further obligation or liability to the other.

5. GENERAL

- a) Entire Agreement and Amendment. This Agreement, together with any schedules, and exhibits attached hereto, contains the complete and exclusive understanding and agreement of the parties with respect to its subject matter and supersedes, merges, and replaces all prior writings, discussions and understandings relating to such subject matter. This Agreement may only be amended by a written agreement and signed by authorized representatives of both parties.
- b) Governing Law. This Agreement shall be governed by, and construed in accordance with, the laws of the State of California. The Parties hereby consent to the exclusive jurisdiction of any State or Federal court located in Sierra County, California.
- c) Force Majeure. Neither party shall be responsible to the other party for any loss, damage, compliance error or expense caused by its failure to perform any duty or obligation under this Agreement which is due to causes beyond its control, such as an act of God, fire, flood, explosion, war, insurrection, riot, vandalism, terrorism, strike, power failure, interruption or loss of telephone/telecommunication services, or governmental act of regulation.

- d) Severability. If any term or provision of this Agreement is found to be invalid or unenforceable for any reason, it shall be adjusted rather than avoided, if possible, so as best to accomplish the objective of the parties to the extent possible. In any event, the remaining terms and provisions shall be deemed valid and enforceable. It is expressly understood and agreed that each provision of this Agreement providing for a limitation of liability disclaimer or limitation of warranties, or exclusion of damages is intended by the parties to be severable and independent of any other provisions and to be enforced as such.
- e) Assignment. This Agreement shall be binding on the parties and on their successors and assigns. Except as expressly provided herein, neither party shall transfer, assign or subcontract any right or obligation hereunder without the prior written consent of the other party, which consent shall not be unreasonably withheld.
- f) Waiver. The failure of either party any time to require performance by the other party of any provision hereof shall not affect in any way the full right to require such performance at any time thereafter; nor shall the waiver by either party of a breach of any provision hereof be taken or held to be a waiver of the provision itself.
- g) Counterparts. This Agreement may be executed in counterparts, each of which shall be deemed an original, but which together shall constitute a single instrument.
- h) Notices. All notices relating to this Agreement shall be in writing, signed by the party providing such notice and shall be delivered by Personal delivery, fax, or certified U.S. Mail, return receipt requested. Notices shall be sent to the address of the other party as set forth above, or such other address as either party may specify in the future.

IN WITNESS WHEREOF, the parties have signed this Agreement as of the date or dates written below.

EMPLOYER:

OMNI FINANCIAL GROUP, INC.:

By: _____
(Signature)

By: _____
 Robert F. McLean, II, President/CEO

Name/Title: Dr. Merrill M. Grant, Superintendent

Date: _____

Date: September 13, 2016

SERVICES AGREEMENT SCHEDULE

PLANS & FEES

Name of Employer	Sierra-Plumas Joint Unified School District
Plan(s):	<input checked="" type="checkbox"/> 403(b) <input type="checkbox"/> 457
Fees: \$36/yr/contributing participant	<input checked="" type="checkbox"/> Preferred Provider Program (P3)* <input type="checkbox"/> Employer Pay

*Investment Providers in the Preferred Provider Program (P3) have agreed to cover Omni's fees for the Employer at the above rate, billed quarterly.

Employer Fee Payment Schedule

Deposit	\$N/A
Balance Due	\$N/A

OMNI'S REMITTANCE

Files Received By	Funds Available For Use By	Day Processed
Wednesday Midnight	Friday 11:00 A.M. EST	Friday
Friday Midnight	Tuesday 11:00 A.M. EST	Tuesday

Except for holiday weeks when processing days may vary, OMNI processes remittances on Tuesdays and Fridays provided that the Employer adheres to the above.

Signer initials _____

BP/AR 5116.1 - Intradistrict Open Enrollment

(BP/AR revised)

Policy and regulation updated to delete priority for intradistrict open enrollment for students transferring out of a school identified for program improvement (PI), as the Every Student Succeeds Act (ESSA) (P.L. 114-95) eliminated requirements to offer such transfers. Policy also clarifies that Open Enrollment Act transfers for the 2016-17 school year are to be based on the CDE's 2015-16 list of open enrollment schools since the Academic Performance Index is currently suspended. Regulation also reflects ESSA requirement that students who were previously granted intradistrict transfers out of a PI school must be allowed to remain in the school to which they transferred until the highest grade offered by the school.

BP/AR 5121 - Grades/Evaluation of Student Achievement

(BP/AR revised)

Policy and regulation updated to reflect research-supported best practices regarding grading, including the separation of nonacademic factors from students' academic grades. Policy also adds optional paragraph on reports of student progress on specific academic standards.

BP 5131.62 - Tobacco

(BP revised)

Policy updated to reflect **NEW LAW** (ABX2 9, 2016) which requires all districts, not just those receiving state Tobacco-Use Prevention Education funds, to prohibit tobacco use on school campuses and **NEW LAW** (SBX2 5, 2016) which establishes new definitions of "smoking" and "tobacco."

AR 6158 - Independent Study

(AR revised)

Minor revision made in regulation to reflect **NEW LAW** (SB 828, 2016) which expands the types of documents that may be maintained electronically to include supplemental agreements, assignment records, work samples, and attendance records as well as the master agreement. Related material moved to "Records" section and expanded.

BP 6179 - Supplemental Instruction

(BP revised)

Policy updated to delete reference to the requirement to provide supplemental educational services to eligible students from low-income families in Title I schools identified for program improvement, as the requirement was repealed by the Every Student Succeeds Act (ESSA) (P.L. 114-95), and to add the requirement to provide alternative supports to eligible students in accordance with the CDE's ESSA transition plan.

Sierra County/Sierra-Plumas Joint USD

Administrative Regulation

Students

AR 5116.1

INTRADISTRICT OPEN ENROLLMENT

Transfers for Victims of a Violent Criminal Offense

Within a reasonable amount of time, not to exceed 14 days, after it has been determined that a student has been the victim of a violent criminal offense while on school grounds, the student's parents/guardians shall be offered an option to transfer their child to an eligible school identified by the Superintendent or designee. In making the determination that a student has been a victim of a violent criminal offense, the Superintendent or designee shall consider the specific circumstances of the incident and consult with local law enforcement as appropriate. Examples of violent criminal offenses include, but are not limited to, attempted murder, battery with serious bodily injury, assault with a deadly weapon, rape, sexual battery, robbery, extortion, or hate crimes.

The Superintendent or designee shall consider the needs and preferences of the affected student and his/her parent/guardian in making the offer. If the parent/guardian elects to transfer his/her child, the transfer shall be completed as soon as practicable.

Transfers from a "Persistently Dangerous" School

Upon receipt of notification from the California Department of Education (CDE) that a district school has been designated as "persistently dangerous," the Superintendent or designee shall provide parents/guardians of students attending the school with the following notifications:

- 1.- Within 10 days of receipt of the notification from CDE, notice of the school's designation
2. Within 20 days of receipt of the notification from CDE, notice of the option to transfer their child

(cf. 0450 - Comprehensive Safety Plan)

Parents/guardians who desire to transfer their child out of a "persistently dangerous" school shall provide a written request to the Superintendent or designee and shall rank-order their preferences from among all schools identified by the Superintendent or designee as eligible to receive transfer students. The Superintendent or designee may establish a reasonable timeline, not to exceed seven school days, for the submission of parent/guardian requests.

The Superintendent or designee shall consider the needs and preferences of students and parents/guardians before making an assignment, but is not obligated to accept the parent/guardian's preference if the assignment is not feasible due to space constraints or other considerations. -For students whose parents/guardians accept the offer, the transfer shall generally be made within 30

school days of receiving the notice of the school's designation from the CDE. -If parents/guardians decline the assigned school, the student may remain in his/her current school.

The transfer shall remain in effect as long as the student's school of origin is identified as "persistently dangerous." The Superintendent or designee may choose to make the transfer permanent based on the educational needs of the student, parent/guardian preferences, and other factors affecting the student's ability to succeed if returned to the school of origin.

The Superintendent or designee shall cooperate with neighboring districts to develop an interdistrict transfer program in the event that space is not available in a district school.

(cf. 5117 - Interdistrict Attendance)

Other Intradistrict Open Enrollment

Except for transfers for victims of a violent crime and from a "persistently dangerous school," the following procedures shall apply to intradistrict open enrollment:

1. The Superintendent or designee shall identify those schools which may have space available for additional students. A list of those schools and open enrollment applications shall be available at each school site, the district office, and on the district's web site.
2. After the enrollment priorities have been applied in accordance with Board policy, if there are more requests for a particular school than there are spaces available, a random drawing shall be held from the applicant pool. -A waiting list shall be established to indicate the order in which applicants may be accepted if openings occur during the year. Late applicants shall not be added to the waiting list for the current year but shall instead wait for a subsequent lottery.
3. The Superintendent or designee shall provide written notification to applicants as to whether their applications have been approved, denied, or placed on a waiting list. -If the application is denied, the reasons for denial shall be stated.
4. Approved applicants must confirm their enrollment within 10 school days.

Any student who, prior to the 2016-17 school year, was granted a transfer out of a Title I school that had been identified for program improvement shall be allowed to remain in the school of enrollment until he/she completes the highest grade offered at that school.

(cf. 0520.2 - Title I Program Improvement Schools)

A student granted intradistrict enrollment under other circumstances Once enrolled, a student shall not be required to reapply for readmission. ~~However, the student~~ **but** may be subject to displacement due to excessive enrollment.

Any complaints regarding the open enrollment process shall be submitted in accordance with the applicable complaint procedure.

(cf. 1312.3 - Uniform Complaint Procedures)

Notifications

Notifications shall be sent to parents/guardians at the beginning of each school year describing all current statutory attendance options and local attendance options available in the district. Such notification shall include: (Education Code 35160.5, 48980)

1. All options for meeting residency requirements for school attendance

(cf. 5111.1 - District Residency)

(cf. ~~5111.12—Residency Based on Parent/Guardian Employment~~)

(~~cf. 5111.13—Residency for Homeless Children~~)

(~~cf. 5118 - Open Enrollment Act Transfers~~)

2. Program options offered within local attendance areas
3. A description of any special program options available on both an interdistrict and intradistrict basis
4. A description of the procedure for application for alternative attendance areas or programs and the appeals process available, if any, when a change of attendance is denied
5. A district application form for requesting a change of attendance
6. The explanation of attendance options under California law as provided by the CDE

(cf. 5145.6 - Parental Notifications)

~~SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT~~
~~Regulation~~ ~~SIERRA COUNTY OFFICE OF EDUCATION~~
~~approved: April 10, 2007~~ ~~Sierraville, California~~
~~revised: May 10, 2011~~ ~~(11/08 3/11) 7/16~~

Policy Reference UPDATE Service

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Sierra County/Sierra-Plumas Joint USD

Board Policy

Intradistrict Open Enrollment

Students

BP 5116.1

INTRADISTRICT OPEN ENROLLMENT

The Governing Board desires to provide enrollment options that meet the diverse needs and interests of district students and parents/guardians, while also ~~balancing enrollment in order to~~ ~~maximizemaximizing~~ the efficient use of district facilities. The Superintendent or designee shall establish procedures for the selection and transfer of students among district schools in accordance with law, Board policy, and administrative regulation.

(cf. 5117 - Interdistrict Attendance)

The parents/guardians of any student who resides within district boundaries may apply to enroll their child in any district school, regardless of the location of their residence within the district. (Education Code 35160.5)

(cf. 5111.1 - District Residency)

~~(cf. 5111.12 - Residency Based on Parent/Guardian Employment)~~

~~(cf. 5111.13 - Residency for Homeless Children)~~

The Board shall annually review this policy. (Education Code 35160.5, 48980)

Enrollment Priorities

No student currently residing within a school's attendance area shall be displaced by another student transferring from outside the attendance area. (Education Code 35160.5)

(cf. 5116 - School Attendance Boundaries)

The Superintendent or designee shall grant priority to any district student to attend another district school, including a charter school, outside of his/her attendance area as follows:

1. Any student enrolled in a district school that has been identified on the state's Open Enrollment ~~List~~ Act list (Education Code 48354)

(cf. 5118 - Open Enrollment Act Transfers)

~~2. Any student enrolled in a district school receiving Title I funds that has been identified for program improvement (PI), corrective action, or restructuring. (20 USC 6316)~~

~~(cf. 0420.4 - Charter Schools)~~

~~(cf. 0520.2 - Title I Program Improvement Schools)~~

~~(cf. 6171 - Title I Programs)~~

~~3.~~ Any student enrolled in a district school designated by the California Department of Education as "persistently dangerous." (20 USC 7912; 5 CCR 11992)

(cf. 0450 - Comprehensive Safety Plan)

~~43.~~ Any student who is a victim of a violent crime while on school grounds. (20 USC 7912)

~~4.~~ Upon a finding that special circumstances exist that might be harmful or dangerous to the student in the current attendance area. Special circumstances include, but are not limited to, threats of bodily harm or threats to the emotional stability of the student. Any such student may transfer to a district school that is at capacity and otherwise closed to transfers.

To grant priority under these circumstances, the Superintendent or designee must have received either: (Education Code 35160.5)

a. A written statement from a representative of an appropriate state or local agency, ~~such as including, but not necessarily limited to,~~ a law enforcement official, social worker, or a properly licensed or registered professional, such as a psychiatrist, psychologist, or marriage and family therapist

b. A court order, including a temporary restraining order and injunction

~~65.~~ Any sibling of a student already in attendance in that school.

~~6.~~ Any student whose parent/guardian is assigned to that school as his/her primary place of employment.

Application and Selection Process

In order to ensure that priorities for enrollment in district schools are implemented in accordance with law, applications for intradistrict open enrollment shall be submitted between May 1 and June 30 of the school year preceding the school year for which the transfer is requested.

The Superintendent or designee shall calculate each school's capacity in a nonarbitrary manner using student enrollment and available space. (Education Code 35160.5)

Except for priorities listed above, the Superintendent or designee shall use a random, unbiased selection process to determine who shall be admitted whenever the school receives admission requests that are in excess of the school's capacity. (Education Code 35160.5)

Enrollment decisions shall not be based on a student's academic or athletic performance, except that existing entrance criteria for specialized schools or programs may be used provided that the criteria are uniformly applied to all applicants. Academic performance may be used to determine eligibility for, or placement in, programs for gifted and talented students. (Education Code 35160.5)

(cf. 6172 - Gifted and Talented Student Program)

Transportation

Except as required ~~by 20 USC 6316~~ for ~~transfers~~students who transferred out of a Title I ~~PI schools~~program improvement school, the district shall not be obligated to provide transportation for students who attend school outside their attendance area.

(cf. 3250 - Transportation Fees)

(cf. 3540 - Transportation)

Legal Reference:

EDUCATION CODE

200 Prohibition against discrimination

35160.5 District policies; rules and regulations

35291 Rules

35351 Assignment of students to particular schools

46600-46611 Interdistrict attendance agreements

48200 Compulsory attendance

48204 Residency requirements for school attendance

48300-48316 Student attendance alternatives, school district of choice program

48350-48361 Open Enrollment Act

48980 Notice at beginning of term

CODE OF REGULATIONS, TITLE 5

11992-11994 Definition of persistently dangerous schools

UNITED STATES CODE, TITLE 20

~~6316 Transfers from program improvement schools~~

~~6311 State plans~~

~~7912 Transfers from persistently dangerous schools~~

COURT DECISIONS

Crawford v. Huntington Beach Union High School District, (2002) 98 Cal.App.4th 1275

ATTORNEY GENERAL OPINIONS

85 Ops. Cal. Atty. Gen. 95 (2002)

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Public School Choice FAQs

Every Student Succeeds Act 2016-17 School Year Transition Plan, April 2016

U.S. DEPARTMENT OF EDUCATION PUBLICATIONS

Transitioning to the Every Student Succeeds Act (ESSA): Frequently Asked Questions, rev. May 4, 2016

Unsafe School Choice Option, May 2004

WEB SITES

CSBA: <http://www.csba.org>

California Department of Education: <http://www.cde.ca.gov>

U.S. Department of Education: <http://www.nelbed.gov>

Policy

adopted: April 10, 2007

revised: May 10, 2011

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

SIERRA COUNTY OFFICE OF EDUCATION

Sierraville, California

Sierra County/Sierra-Plumas Joint USD

Administrative Regulation

Students _____ AR 5121

GRADES/EVALUATION OF STUDENT ACHIEVEMENT

Note: Education Code 49067 mandates the Governing Board to approve regulations requiring the evaluation of each student's academic performance 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~~ The Superintendent or designee shall inform teachers of the district's policy regarding grading, including expectations that grades shall be based on factors that directly measure students' knowledge and skills in the content area and shall not include nonacademic factors.

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~~ Academic Performance

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

- S Satisfactory
- N Needs Improvement
- E Excellent

For grades 4-12, grades for achievement academic performance 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 by the end of the grading period 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=	<u>(90-100%)</u>	<u>Outstanding Achievement</u>	<u>5.0 grade</u> points
B=	<u>(80-89%)</u>	<u>Above Average Achievement</u>	<u>4.0 grade</u> points
C=	<u>(70-79%)</u>	<u>Average Achievement</u>	<u>3.0 grade</u> points
D	=	1	points
F	=	0	

(cf. 6141.4 - International Baccalaureate Program)

(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.~~

Note: The following **optional** paragraph may be used by districts that allow high school students to fulfill physical education credits through interscholastic athletics carried on wholly or partially after regular school hours pursuant to Education Code 51242; see BP 6142.7 - Physical Education and Activity.

High school students using interscholastic athletic participation to fulfill physical education requirements, as authorized by Education Code 51242, may be graded on this participation provided a teacher credentialed to teach physical education supervises this participation and assigns the grade.

(cf. 6145.2 - Athletic Competition)

Grades for College Courses

Note: The following **optional** section is for use by districts maintaining grades 9-12 that choose to grant district credit for completion of postsecondary courses pursuant to Education Code 48800-48802 and 76000-76002; see BP/AR 6172.1 - Concurrent Enrollment in College Classes.

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~~ Work Habits

~~1. Grades~~ Note: In Las Virgenes Educators Association v. Las Virgenes Unified School District, the court determined that a citizenship mark is a "grade" within the meaning of Education Code 49066 and upheld a teacher's right to make the final decision regarding a citizenship mark.

Any grades assigned for citizenship ~~and~~ or work habits, such as effort or study skills, 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

Note: The district may choose to expand the following **optional** section to identify specific courses or programs for which students may elect a Pass/Fail grade rather than an A-F grade (e.g., alternative education program, non-college-preparatory summer school courses, etc.).

The Superintendent or designee ~~has identified the following~~may identify 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~~six 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~~six 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: The following section is for use by districts that choose to authorize teachers to assign failing grades to students who have excessive unexcused absences pursuant to Education Code 49067; see the accompanying Board policy. Education Code 49067 **mandates** such districts to establish regulations which include, but are not limited to, providing (1) a reasonable opportunity for students or parents/guardians to explain the absences and (2) a method for identifying in a 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)

(cf. 5113.1 - Chronic Absence and Truancy)

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 Academic Performance" 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: 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

revised: September 13, 2016

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

Loyalton, California

Sierra County/Sierra-Plumas Joint USD

Board Policy

Students

BP 5121

GRADES/EVALUATION OF STUDENT ACHIEVEMENT

~~The Board of Education~~ The Governing Board believes that grades serve a valuable instructional purpose by helping students and parents/guardians ~~identify~~understand performance expectations and identifying the student's areas of strength and those areas needing improvement.- Parents/guardians and students have the right to receive course grades that represent an accurate evaluation of the student's ~~achievement~~academic performance.

(cf. 5020 - Parent Rights and Responsibilities)

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

The Superintendent or designee shall establish a uniform grading system that shall be applied to all students in that course and grade level. Teachers shall inform students and parents/guardians how academic performance will be evaluated in the classroom.

(cf. 0410 - Nondiscrimination in District Programs and Activities)

A teacher shall base a student's grades solely on the quality of the student's academic work and his/her mastery of course content based on district standards. Students shall have the opportunity to demonstrate this mastery through a variety of methods, including, but not limited to, tests, projects, portfolios, and/or class discussion as appropriate. Other elements that are not a direct measure of knowledge and understanding of course content, such as attendance, effort, student conduct, and work habits, shall not be factored into the academic grade but may be reported separately.

~~The teacher of each course shall determine the student's grade. The~~

(cf. 6011 - Academic Standards)

(cf. 6162.5 - Student Assessment)

Whenever a student misses an assignment or assessment due to either an excused or unexcused absence, he/she shall be given full credit for subsequent satisfactory completion of the assignment or assessment.

(cf. 6154 - Homework/Makeup Work)

Note: Pursuant to Education Code 49067, the Governing Board may authorize teachers to assign failing grades to students with excessive unexcused absences, the number to be set by the Board. Districts using the following **optional** paragraph should fill in the blank to specify the number of unexcused absences that the Board determines to be "excessive." Alternatively, districts may revise the following paragraph to limit the degree to which a teacher may reduce a grade for attendance reasons.

However, CSBA's governance brief Research-Supported Strategies to Improve the Accuracy and Fairness of Grades recommends that student absence be dealt with separately from grading and that absence should not be considered in determining a student's level of understanding of course content. See BP/AR 5113.1 - Chronic Absence and Truancy for further information about strategies to address excessive excused and/or unexcused absences.

A teacher may assign a failing grade to a student who has [redacted] or more unexcused absences during the grading period.

(cf. 5113 - Absences and Excuses)

(cf. 5113.1 - Chronic Absence and Truancy)

Students in grades K-3 shall receive progress reports at the end of each grading period rather than letter grades.

At all grade levels, report cards may include reports of student progress on specific academic standards applicable to the course and grade level.

When reporting student performance to parents/guardians, teachers may add narrative descriptions, observational notes, and/or samples of classroom work in order to better describe student progress in specific skills and subcategories of achievement.

Note: The following **optional** paragraph reflects correspondence issued by the U.S. Department of Education's Office for Civil Rights, Report Cards and Transcripts for Students with Disabilities, which clarifies that, because report cards are intended for parents/guardians and not for persons outside the district, they may contain information about a student's disability without violating the Family Educational Rights and Privacy Act (20 USC 1232g; 34 CFR 99.1-99.67). However, transcripts may not provide information about a student's disability because there is an expectation that these documents could be shared with persons other than the student and his/her parents/guardians. See BP/AR 5125 - Student Records for further information regarding the confidentiality of student records.

A report card for a student with a disability may contain information about his/her disability, including whether that student received special education or related services, provided that the report card informs parents/guardians about their child's progress or level of achievement in specific classes, course content, or curriculum. However, transcripts that may be used to inform postsecondary institutions or prospective employers of the student's academic achievements shall not contain information disclosing the student's disability.

(cf. 5125 - Student Records)

(cf. 6159 - Individualized Education Program)

(cf. 6164.6 - Identification and Education Under Section 504)

Note: Education Code 49066 provides that the grade assigned by a teacher is final, absent any clerical or mechanical mistake, fraud, bad faith, or incompetency. Pursuant to Education Code 49066, the Board and Superintendent cannot order a student's grade changed unless the teacher, to the extent practicable, is given an opportunity to state the reasons that the grade was given and to be included in all discussions regarding the changing of the grade; see AR 5125.3 - Challenging Student Records.

A grade assigned by the teacher shall not be changed by the Board or the Superintendent except as provided by law, Board policy ~~and~~, or administrative regulation. (Education Code 49066)

(cf. 5125.3 - Challenging Student Records)

~~Teachers shall evaluate a student's work in relation to standards which apply to all students at his/her grade level. The Superintendent or designee shall establish and regularly evaluate a uniform grading system, and principals shall ensure that student grades conform to this system. Teachers shall inform students and parents/guardians how student achievement will be evaluated in the classroom.~~

~~(cf. 6011 - Academic Standards)~~

~~(cf. 6020 - Parent Involvement)~~

~~Grades should be based on impartial, consistent observation of the quality of the student's work and his/her mastery of course content and objectives. Students shall have the opportunity to demonstrate this mastery through a variety of methods such as classroom participation, homework, tests and portfolios.~~

~~When reporting student grades to parents/guardians, teachers may add narrative descriptions, observational notes and/or samples of classroom work in order to better describe student progress in specific skills and subcategories of achievement.~~

~~Unexcused Absences~~

~~If a student misses class without an excuse and does not subsequently turn in homework, take a test or fulfill another class requirement which he/she missed, the teacher may lower the student's grade for nonperformance.~~

~~(cf. 6154 - Homework/Makeup Work)~~

~~Five unexcused absences per grading period shall constitute excessive unexcused absences. Students with excessive unexcused absences may receive a failing grade and not receive credit for the class(es).~~

~~(cf. 5113 - Absences and Excuses)~~

~~Grade Point Average (GPA)~~

~~The Superintendent or designee shall recommend to the Board determine the methodology to be used in calculating students' grade point averages.~~

~~The Superintendent or designee shall also recommend to the Board average (GPA), including the courses to be included within the GPA and whether extra grade weighting will shall be assigned for honors courses that are substantially similar in depth, breadth and rigor to an applied to Advanced Placement course, an entry level college course or a community college level course, International Baccalaureate, honors, and/or concurrent postsecondary courses.~~

~~(cf. 6141.4 - International Baccalaureate Program)~~

~~(cf. 6141.5 - Advanced Placement)~~

~~(cf. 6172 - Gifted and Talented Student Program)~~

~~(cf. 6172.1 - Concurrent Enrollment in College Classes)~~

Legal Reference:

EDUCATION CODE

~~41505-41508 - Pupil Retention Block Grant~~

~~48070 Promotion and retention~~

~~48205 Excused absences~~

~~48800-48802 Enrollment of gifted students in community college~~

~~48904-48904.3 Withholding grades, diplomas, or transcripts~~

~~49066 Grades; finalization; physical education class~~

~~49067 Mandated regulations regarding student's achievement~~

~~49069.5 Students in foster care, grades and credits~~

~~51242 Exemption from physical education based on participation in interscholastic athletics~~

69432.9 Cal Grant program; notification of grade point average

76000-76002 Enrollment in community college

CODE OF REGULATIONS, TITLE 5

10060 Criteria for reporting physical education achievement, high schools

30008 Definition of high school grade point average for student aid eligibility

UNITED STATES CODE, TITLE 20

1232g Family Education Rights and Privacy Act (FERPA)

CODE OF FEDERAL REGULATIONS, TITLE 34

99.1-99.67 Family Educational Rights and Privacy Act

COURT DECISIONS

Owasso Independent School District v. Falvo, (2002) 534 U.S. 426

Las Virgenes Educators Association v. Las Virgenes Unified School District, (2001) 86 Cal.App.4th 1

Swany v. San Ramon Valley Unified School District, (1989) 720 F.Supp. 764

Johnson v. Santa Monica-Malibu Unified School District Board of Education, (1986) 179 Cal.App.3d 593

Management Resources:

CSBA PUBLICATIONS

Research-Supported Strategies to Improve the Accuracy and Fairness of Grades, Governance Brief, July 2016

U.S. DEPARTMENT OF EDUCATION OFFICE FOR CIVIL RIGHTS CORRESPONDENCE

Report Cards and Transcripts for Students with Disabilities, October 17, 2008

WEB SITES

CSBA: <http://www.csba.org>

California Department of Education: <http://www.cde.ca.gov>

California Student Aid Commission: <http://www.csac.ca.gov>

Policy

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

adopted: April 10, 2007

revised: September 13, 2016

Sierra County/Sierra-Plumas Joint USD

Board Policy

Students

BP 5131.62

TOBACCO

Note: The following **optional** policy may be revised to reflect district practice. Education Code 48901 requires any district maintaining a high school to take all steps deemed practical to discourage high school students from smoking. Tobacco-use prevention resources generally encourage prevention efforts to begin as early as possible, including in the middle or elementary grades.

The state's Tobacco-Use Prevention Education (TUPE) competitive grant program for grades 6-12 (Health and Safety Code 104350-104495) provides support for local tobacco-use prevention and intervention programs.

The Governing Board recognizes the serious health risks presented by tobacco use and desires to ensure that, through adoption of consistent policies, district students are made aware of those risks and, to the extent possible, protected from them. The Superintendent or designee shall establish a coordinated school health system which includes a comprehensive behavioral health education component that teaches students the knowledge, skills, and attitudes they need in order to lead healthy lives and avoid high-risk behaviors, such as tobacco use.

(cf. 5141.23 - Asthma Management)

The Superintendent or designee **may shall** provide prevention, intervention, and cessation education, information, activities, and/or referrals to district students and shall ensure consistent enforcement of district policies prohibiting student possession and use of tobacco products.

Prohibition Against Tobacco Use

Note: Education Code 48900 and 48901 prohibit students from possessing, smoking, or using tobacco on school grounds, as provided in the following paragraph. Pursuant to Education Code 48900, students who violate this prohibition may be subject to discipline, including suspension or expulsion. However, pursuant to Education Code 48900.5, it is recommended that other means of correction that address the student's conduct be implemented instead of suspension or expulsion; see the section "Intervention/Cessation Services" below and AR 5144 - Discipline. In addition, Health and Safety Code 104420 and 104559, as added by ABX2 9 (Ch. 5, Statutes of 2016), prohibit the use of tobacco products in district buildings, on district property, and in district vehicles by any person at any time; see BP 3513.3 - Tobacco-Free Schools.

Students shall not possess, smoke, or use tobacco or any product containing tobacco or nicotine while on campus, while attending school-sponsored activities, or while under the supervision and control of district employees. ~~Prohibited products include, but are not limited to, cigarettes, cigars, miniature cigars, clove cigarettes, smokeless tobacco, snuff, chew packets, and betel.~~ (Education Code 48900, 48901)

(cf. 3513.3 - Tobacco-Free Schools)

(cf. 5131 - Conduct)

(cf. 5144 - Discipline)

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

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

~~Students' possession or use~~ Note: The following definitions of "smoking" and "tobacco products" are specified in Business and Professions Code 22950.5 and incorporated by reference into Education Code 48901, as amended by SBX25 (Ch. 7, Statutes of 2016).

Smoking means inhaling, exhaling, burning, or carrying of any lighted or heated cigar, cigarette, pipe, tobacco, or plant product intended for inhalation, whether natural or synthetic, in any manner or form, and includes the use of an electronic smoking device that creates aerosol or vapor or of any oral smoking device for the purpose of circumventing the prohibition of smoking. (Business and Professions Code 22950.5; Education Code 48901)

Tobacco products include: (Business and Professions Code 22950.5; Education Code 48901)

1. A product containing, made, or derived from tobacco or nicotine that is intended for human consumption, whether smoked, heated, chewed, absorbed, dissolved, inhaled, snorted, sniffed, or ingested by any other means, including, but not limited to, cigarettes, cigars, little cigars, chewing tobacco, pipe tobacco, or snuff
2. An electronic hookahs, and other vapor emitting devices, with or without nicotine content, that mimic the use of tobacco products is also prohibited. device that delivers nicotine or other vaporized liquids to the person inhaling from the device, including, but not limited to, an electronic cigarette, cigar, pipe, or hookah
3. Any component, part, or accessory of a tobacco product, whether or not sold separately

These prohibitions do not apply to a student's possession or use of his/her own prescription products. However, student possession or use of prescription products in school shall be subject to the district's policy and regulation for addressing the administration of medications on campus. (Education Code 48900)

(cf. 5141.21 - Administering Medication and Monitoring Health Conditions)

Prevention Instruction

~~The district may~~ Note: The following **optional** section may be revised to reflect district practice and the grade levels offered by the district. Education Code 51202 requires the district to offer a course of study at the appropriate elementary and secondary grade levels that includes the effects of tobacco upon the human body. Education Code 51202 also requires that the course of study in secondary grades include instruction on the effects of tobacco upon prenatal development. See AR 6143 - Courses of Study. The state's content standards for health education include a number of standards at selected grade levels from K-12 related to the health consequences of tobacco use.

The TUPE program provides resources for supplemental instruction in grades 6-12 that addresses specified topics; see the accompanying administrative regulation. CDE's Guidelines for Tobacco Prevention, contained in its Getting Results publication, recommend developmentally appropriate instruction in grades K-12, with instruction that is especially intensive in grades 6-9 (particularly the transition year from elementary to middle school/junior high) and is reinforced in high school.

The district shall provide developmentally appropriate tobacco-use prevention instruction for students at selected grade levels from K-12 pursuant to Education Code 51202. —Such instruction shall be aligned with state content standards and the state curriculum framework for health education and with any requirements of state and/or federal grant programs in which the district participates.

(cf. 6142.8 - Comprehensive Health Education)
 (cf. 6143 - Courses of Study)

Intervention/Cessation Services

Note: The following **optional** section may be revised to reflect district practice. Pursuant to Health and Safety Code 104420 and 104460, districts receiving TUPE funds must provide students with access to intervention and cessation services and must provide pregnant and parenting minors with access to designated services. The district may fulfill these requirements either through the direct provision of services or through referrals to available services. See the accompanying administrative regulation. Pursuant to Education Code 48900.5, such intervention should be implemented to correct student behavior rather than suspension or other measures that may exclude a student from instruction.

The district may provide or refer students to counseling, intensive education, and other intervention services to assist in the cessation of tobacco use. Such intervention services shall be provided as an alternative to suspension for tobacco possession.

(cf. 1020 - Youth Services)
 (cf. 5141.6 - School Health Services)
 (cf. 5146 - Married/Pregnant/Parenting Students)
 (cf. 6164.2 - Guidance/Counseling Services)

Program Planning

Note: The following **optional** section may be revised to reflect district practice.

Health and Safety Code 104420 requires the CDE to give priority for TUPE funding to programs that, in addition to targeting current tobacco users, target students most at risk for beginning to use tobacco. Student populations considered to be "most at risk" are to be identified by the district through a local needs assessment, as provided in the following paragraph.

The district's tobacco-use prevention and intervention program shall be based on an assessment of tobacco-use problems in district schools and the community, an examination of existing services and activities in the community, and a determination of high-risk student populations that are most in need of district services.

Note: The following **optional** paragraph may be revised to reflect district practice. Health and Safety Code 104420 and 104435 require districts receiving TUPE funds, with assistance from the county office of education, to coordinate efforts with the "lead local agency" in the community, defined in Health and Safety Code 104400 as the county or city health department.

The Superintendent or designee shall coordinate with the local health department and county office of education in program planning and implementation. He/she may establish an advisory council including students, parents/guardians, district staff, representatives of the local health department and community organizations, law enforcement professionals, and/or others with demonstrated expertise in tobacco prevention and cessation.

(cf. 1220 - Citizen Advisory Councils)
 (cf. 1400 - Relations Between Other Governmental Agencies and the Schools)

The Superintendent or designee also shall coordinate the district's tobacco-use prevention and intervention program with other district efforts to reduce students' use of illegal substances and to promote student wellness.

(cf. 5030 - Student Wellness)

(cf. 5131.6 - Alcohol and Other Drugs)

(cf. 5131.63 - Steroids)

Note: The following paragraph is for use by districts that receive TUPE funds and may be used by other districts at their discretion.

The Superintendent or designee shall select tobacco-use prevention programs based on the model program designs identified by the California Department of Education (CDE) and may adapt the model to meet district needs. (Health and Safety Code 104420)

Note: Pursuant to TUPE Acceptance of Funds Guidance on the CDE's web site, TUPE grant funding will not be awarded to an applicant that receives any funding or educational materials from the tobacco industry, or from any agency which has received funding from the tobacco industry, for the purpose of implementing tobacco-use prevention or intervention programs.

The Superintendent or designee shall not accept for distribution any materials or advertisements that promote the use or sale of tobacco products. He/she also shall not accept tobacco-use prevention or intervention funds or materials from the tobacco industry or from any entity which is known to have received funding from the tobacco industry.

(cf. 1325 - Advertising and Promotion)

(cf. 3290 - Gifts, Grants and Bequests)

(cf. 6161.1 - Selection and Evaluation of Instructional Materials)

Program Evaluation

Note: The following **optional** section may be revised to reflect district practice. Districts that accept TUPE funds are required by the CDE to administer the core California Healthy Kids Survey in the first year of funding and at least every other year thereafter to assess the health-related behavior of a representative sample of students in grades 7, 9, and 11. In addition, districts that receive funding through TUPE are required to complete the TUPE Annual Report by June 30 of each year.

To evaluate the effectiveness of the district's program and ensure accountability, the Superintendent or designee shall biennially administer the California Healthy Kids Survey or other appropriate student survey at selected grade levels in order to assess student attitudes toward tobacco and student use of tobacco. He/she also shall annually report to the Board, and to the CDE if required, the data specified in Health and Safety Code 104450.

(cf. 0500 - Accountability)

(cf. 5022 - Student and Family Privacy Rights)

(cf. 6162.8 - Research)

The results of program evaluations shall be used to refine program goals and objectives and make changes as needed to strengthen program implementation.

*Legal Reference:*EDUCATION CODE~~48900~~8900 *Suspension or expulsion (grounds)*48900.5 *Suspension, limitation on imposition; exception*48901 *Smoking or use of tobacco prohibited*51202 *Instruction in personal and public health and safety*60041 *Instructional materials, portrayal of effects of tobacco use*BUSINESS AND PROFESSIONS CODE22950.5 *Stop Tobacco Access to Kids Enforcement Act; definitions*HEALTH AND SAFETY CODE104350-104495 *Tobacco-use prevention education*104559 *Tobacco use prohibition*119405 *Unlawful to sell or furnish electronic cigarettes to minors*PENAL CODE308 *Minimum age for tobacco possession*CODE OF REGULATIONS, TITLE 176800 *Definition, health assessment*6844-6847 *Child Health and Disability Prevention program; health assessments*UNITED STATES CODE, TITLE 20~~7111-7117 *Safe*~~7122 *Student Support and Drug-Free Schools and Communities Act* Academic Enrichment GrantsCODE OF FEDERAL REGULATIONS, TITLE 211140.1-1140.34 *Unlawful sale of cigarettes and smokeless tobacco to minors*ATTORNEY GENERAL OPINIONS88 Ops.Cal.Atty.Gen. 8 (2005)*Management Resources:*CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONSTUPE Acceptance of Funds GuidanceHealth Education Content Standards for California Public Schools: Kindergarten Through Grade Twelve, 2008Health Framework for California Public Schools: Kindergarten Through Grade Twelve, 2003Getting Results: Part II California Action Guide to Tobacco Use Prevention Education, 2000WEST ED PUBLICATIONSGuidebook for the California Healthy Kids SurveyWEB SITESCSBA: <http://www.csba.org>California Department of Education, Tobacco-Use Prevention Education: <http://www.cde.ca.gov/ls/he/at/tupe.asp>California Department of Public Health, Tobacco Control: <http://www.cdph.ca.gov/programs/tobacco>California Healthy Kids Resource Center: <http://www.californiahealthykids.org>California Healthy Kids Survey: <http://www.wested.org/hks>Centers for Disease Control and Prevention, Smoking and Tobacco Use: <http://www.cdc.gov/tobacco>U.S. Surgeon General: <http://www.surgeongeneral.gov>

Regulation

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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

Administrative Regulation

Instruction

AR 6158(a)

INDEPENDENT STUDY

Educational Opportunities

Educational opportunities offered through independent study may include, but are not limited to: (Education Code 51745)

1. Special assignments extending the content of regular courses of instruction

(cf. 6143 - Courses of Study)

2. Individualized study in a particular area of interest or in a subject not currently available in the regular school curriculum

3. Individualized alternative education designed to teach the knowledge and skills of the core curriculum, but not provided as an alternative curriculum

4. Continuing and special study during travel

(cf. 5112.3 - Student Leave of Absence)

5. Volunteer community service activities and leadership opportunities that support and strengthen student achievement

(cf. 0420.4 - Charter School Authorization)

(cf. 6142.4 - Service Learning/Community Service Classes)

(cf. 6181 - Alternative Schools/Programs of Choice)

In addition, when requested by a parent/guardian due to an emergency, vacation, or illness, independent study may be used on a short-term basis to ensure that the student is able to maintain academic progress in his/her regular classes.

(cf. 5113 - Absences and Excuses)

No course required for high school graduation shall be offered exclusively through independent study. (Education Code 51745)

(cf. 6146.1 - High School Graduation Requirements)

Equivalency

The district's independent study option shall be substantially equivalent in quality and quantity to

classroom instruction to enable participating students to complete the district's adopted course of study within the customary timeframe. Students in independent study shall have access to the same services and resources that are available to other students in the school and shall have equal rights and privileges. (5 CCR 11700, 11701.5)

(cf. 0410 - Nondiscrimination in District Programs and Activities)

The district shall not provide independent study students and their parents/guardians with funds or items of value that are not provided for other students and their parents/guardians. (Education Code 46300.6, 51747.3)

Eligibility for Independent Study

Provided that experienced certificated staff are available to effectively supervise students in independent study, the Superintendent or designee may approve the participation of a student who demonstrates the motivation, commitment, organizational skills, and academic skills necessary to work independently. A student whose academic performance is not at grade level may participate in independent study only if the program is able to provide appropriate support, such as supplemental instruction, tutoring, counseling, ongoing diagnostic assessments, and/or differentiated materials, to enable the student to be successful. For an elementary student, the Superintendent or designee may consider the parent/guardian's level of commitment to assist the student.

Student participating in independent study must be a resident of the county or an adjacent county. Full-time independent study shall not be available to students whose district residency status is based on their parent/guardian's employment within district boundaries pursuant to Education Code 48204. (Education Code 46300.2, 51747.3)

(cf. 5111.12-1 - District Residency)

For a student with disabilities, as defined in Education Code 56026, participation in independent study shall be approved only if his/her individualized education program specifically provides for such participation. (Education Code 51745)

(cf. 6159 - Individualized Education Program)

A temporarily disabled student shall not receive individual instruction pursuant to Education Code 48206.3 by means of independent study. (Education Code 51745)

(cf. 6183 - Home and Hospital Instruction)

Students age 21 or older, and students age 19 or older who have not been continuously enrolled in school since their 18th birthday, may participate in independent study only through the adult education program for the purpose of enrolling in courses required for a high school diploma by Education Code 51225.3 or the Board of Education. (Education Code 46300.1, 46300.4)

(cf. 6200 - Adult Education)

No more than 10 percent of the students enrolled in a continuation high school or opportunity

school or program, not including pregnant students and parenting students who are primary caregivers for one or more of their children, shall be enrolled in independent study. (Education Code 51745)

(cf. 5146 - Married/Pregnant/Parenting Students)
(cf. 6184 - Continuation Education)

Master Agreement

A written agreement shall be developed and implemented for each student participating in independent study for five or more consecutive school days. (Education Code 46300, 51747; 5 CCR 11703)

The agreement shall include general student data, including the student's name, address, grade level, birth date, school of enrollment, and program placement.

The independent study agreement for each participating student also shall include, but not be limited to, all of the following: (Education Code 51747; 5 CCR 11700, 11702)

1. The manner, time, frequency, and place for submitting the student's assignments and for reporting his/her progress
2. The objectives and methods of study for the student's work and the methods used to evaluate that work
3. The specific resources, including materials and personnel, that will be made available to the student
4. A statement of the Board's policy detailing the maximum length of time allowed between an assignment and its completion and the number of missed assignments, by grade level and type of program, which will trigger an evaluation of whether the student should be allowed to continue in independent study
5. The duration of the independent study agreement, including the beginning and ending dates for the student's participation in independent study under the agreement, with a maximum of one school year
6. A statement of the number of course credits or, for an elementary student, other measures of academic accomplishment appropriate to the agreement, to be earned by the student upon completion
7. A statement that independent study is an optional educational alternative in which no student may be required to participate
8. In the case of a suspended or expelled student who is referred or assigned to any school, class, or program pursuant to Education Code 48915 or 48917, a statement that instruction may be provided through independent study only if the student is offered the alternative of classroom instruction

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

9. Signatures of the student, the parent/guardian or caregiver of the student if the student is under age 18 years, the certificated employee responsible for the general supervision of independent study, and all persons who have direct responsibility for providing assistance to the student

The parent/guardian's signature on the agreement shall constitute permission for the student to receive instruction through independent study.

Course-Based Independent Study

The district shall offer a course-based independent study program for students in grades K-12 subject to the following requirements: (Education Code 51749.5)

1. Courses shall be taught under the general supervision of certificated employees who hold the appropriate subject matter credential and are employed by the district or by another district, charter school, or county office of education with which the district has a memorandum of understanding to provide the instruction.

(cf. 4112.2 - Certification)

2. Courses shall be annually certified by Board resolution to be of the same rigor and educational quality as equivalent classroom-based courses and shall be aligned to all relevant local and state content standards. This certification shall, at a minimum, include the duration, number of equivalent daily instructional minutes for each school day that student is enrolled, number of equivalent total instructional minutes, and number of course credits for each course, consistent with that of equivalent classroom-based courses.
3. Students enrolled in these courses shall meet the applicable age requirements established pursuant to Education Code 46300.1 and 46300.4 and the applicable residency and enrollment requirements established pursuant to Education Code 46300.2, 48204, and 51747.3.
4. Teachers shall communicate with each student in person, by telephone, or by any other live visual or audio connection at least twice per calendar month to assess whether the student is making satisfactory educational progress. For this purpose, satisfactory educational progress includes, but is not limited to, applicable statewide accountability measures and the completion of assignments, examinations, or other indicators that the student is working on assignments, learning required concepts, and progressing toward successful completion of the course, as determined by the teacher providing instruction.

Written or computer-based evidence of satisfactory educational progress shall be retained for each course and student, including, at a minimum, a grade book or summary document that lists all assignments, examinations, and associated grades for each course.

If satisfactory educational progress is not being made, the teacher shall notify the student and, if the student is under age 18 years, his/her parent/guardian. The teacher shall conduct

an evaluation to determine whether it is in the student's best interest to remain in the course or whether he/she should be referred to an alternative program, which may include, but is not limited to, a regular school program. A written record of the evaluation findings shall be a mandatory interim student record maintained for three years from the date of the evaluation. If the student transfers to another California public school, the record shall be forwarded to that school.

(cf. 5125 - Student Records)

5. Examinations shall be administered by a proctor.
6. Statewide testing results shall be reported and assigned to the school at which the student is enrolled and shall be included in the aggregate results of the district. Test results also shall be disaggregated for purposes of comparisons with the test results of students enrolled in classroom-based courses.

(cf. 6162.51 - State Academic Achievement Tests)

7. A student shall not be required to enroll in courses included in this program.
8. The student-teacher ratio in the courses in this program shall meet the requirements of Education Code 51745.6.
9. For each student, the combined equivalent daily instructional minutes for courses in this program and all other courses shall meet applicable minimum instructional day requirements, and the student shall be offered the minimum annual total equivalent instructional minutes pursuant to Education Code 46200-46208.

(cf. 6111 - School Calendar)

(cf. 6112 - School Day)

10. Courses required for high school graduation or for admission to the University of California or California State University shall not be offered exclusively through independent study.
11. A student participating in this program shall not be assessed a fee that is prohibited by Education Code 49011.

(cf. 3260 - Fees and Charges)

12. A student shall not be prohibited from participating in independent study solely on the basis that he/she does not have the materials, equipment, or Internet access necessary to participate in the course.

Before enrolling a student in a course within this program, the Superintendent or designee shall provide the student and, if the student is under age 18 years, his/her parent/guardian with a written learning agreement that includes all of the following: (Education Code 51749.6)

1. A summary of the district's policies and procedures related to this program
2. The duration of the enrolled course(s) and the number of course credits for each enrolled course, consistent with the Board certifications made pursuant to item #2 above
3. The duration of the learning agreement, which shall not exceed a school year or span multiple school years
4. The learning objectives and expectations for each course, including, but not limited to, a description of how satisfactory educational progress is measured and when a student evaluation is required to determine whether the student should remain in the course or be referred to an alternative program, which may include, but is not limited to, a regular school program
5. The specific resources, including materials and personnel, that will be made available to the student
6. A statement that the student is not required to enroll in courses in this program
7. Signatures of the student, the student's parent/guardian if the student is under age 18 years, and all teachers providing instruction

The student's or parent/guardian's signature shall constitute permission for the student to receive instruction through independent study. (Education Code 51749.6)

The Superintendent or designee shall retain a physical or electronic copy of the signed learning agreement for at least three years and as appropriate for auditing purposes. (Education Code 51749.6)

Monitoring Student Progress

The independent study administrator and/or supervising teacher shall promptly and directly address any failure by the student to meet the terms of his/her written agreement. The following supportive strategies may be used:

1. A letter to the student and/or parent/guardian
2. A meeting between the student and the teacher and/or counselor
3. A meeting between the student and the independent study administrator, including the parent/guardian if appropriate
4. An increase in the amount of time the student works under direct supervision

When the student has missed the number of assignments specified in the written agreement as requiring an evaluation, the Superintendent or designee shall conduct an evaluation to determine whether or not independent study is appropriate for the student. This evaluation may result in termination of the independent study agreement and the student's return to the regular classroom

program or other alternative program.

A written record of the findings of any such evaluation shall be treated as a mandatory interim student record which shall be maintained for three years from the date of the evaluation. (Education Code 51747)

Independent study students who are late, miss scheduled conferences, or do not submit assigned work on time shall not be reported as tardy or truant.

Responsibilities of Independent Study Administrator

The responsibilities of the independent study administrator include, but are not limited to:

1. Recommending certificated staff to be assigned as independent study teachers and supervising staff assigned to independent study functions who are not regularly supervised by another administrator
2. Approving or denying the participation of students requesting independent study
3. Facilitating the completion of written independent study agreements
4. Ensuring a smooth transition for students into and out of the independent study mode of instruction
5. Approving all credits earned through independent study
6. Completing or coordinating the preparation of all records and reports required by law, Board policy, or administrative regulation

Assignment and Responsibilities of Independent Study Teachers

Each student's independent study shall be coordinated, evaluated, and carried out under the general supervision of a certificated employee who consents to the assignment. (Education Code 44865, 51747.5; 5 CCR 11700)

The ratio of student average daily attendance for independent study students age 18 years or younger to full-time equivalent certificated employees responsible for independent study shall not exceed the equivalent ratio for all other education programs in the district, unless a new higher or lower ratio for all other educational programs offered is negotiated in a collective bargaining agreement or the district enters into a memorandum of understanding that indicates an existing collective bargaining agreement contains an alternative ratio. (Education Code 51745.6)

The responsibilities of the supervising teacher shall include, but are not limited to:

1. Completing designated portions of the written independent study agreement
2. Supervising and approving coursework and assignments

3. Maintaining records of student assignments showing the date the assignment is given and the date the assignment is due
4. Maintaining a daily or hourly attendance register in accordance with item #4 in the section on "Records" below
5. Providing direct instruction and counsel as necessary for individual student success
6. Regularly meeting with the student to discuss the student's progress
7. Determining the time value of assigned work or work products completed and submitted by the student
8. Assessing student work and assigning grades or other approved measures of achievement

The Superintendent or designee shall ensure that independent study teachers have access to professional development and support comparable to classroom-based teachers.

(cf. 4131 - Staff Development)

Records

The Superintendent or designee shall ensure that records are maintained for audit purposes. -These records shall include, but not be limited to: (Education Code 51748; 5 CCR 11703)

1. A copy of the Board policy, administrative regulation, and other procedures related to independent study
2. A listing of the students, by grade level, program, and school, who have participated in independent study, along with the units of the curriculum attempted and completed by students in grades K-8 and the course credits attempted by and awarded to students in grades 9-12 and adult education
3. A file of all agreements, with representative samples of each student's work products bearing the supervising teacher's notations indicating that he/she has personally evaluated the work or that he/she has personally reviewed the evaluations made by another certificated teacher
4. As appropriate to the program in which the students are participating, a daily or hourly attendance register that is separate from classroom attendance records, maintained on a current basis as time values of student work products judged by a certificated teacher, and reviewed by the supervising teacher if they are two different persons

(cf. 3580 - District Records)

The Superintendent or designee also shall maintain a record of grades and other evaluations issued

to each student for independent study assignments.

The signed, dated agreement, any supplemental agreement, assignment records, work samples, and attendance records may be maintained on file electronically. (Education Code 51747)

Regulation

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minor revision: June 14, 2016

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SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

SIERRA COUNTY OFFICE OF EDUCATION

Sierraville, California

Loyalton, California

Sierra County/Sierra-Plumas Joint USD

Board Policy

BP 6179

SUPPLEMENTAL INSTRUCTION

The Governing Board recognizes that high-quality supplemental instruction can motivate and support students to attain grade-level academic standards, overcome academic deficiencies, and/or acquire critical skills. The county/district shall offer programs of direct, systematic, and intensive supplemental instruction to meet student needs. Supplemental instruction shall be offered in accordance with law and may be used to assist the district in meeting its goals for student achievement.

(cf. 0460 - Local Control and Accountability Plan)
(cf. 5113.1 - Chronic Absence and Truancy)
(cf. 5147 - Dropout Prevention)
(cf. 6011 - Academic Standards)
(cf. 6146.1 - High School Graduation Requirements)
(cf. 6146.5 - Elementary/Middle School Graduation Requirements)
(cf. 6164.5 - Student Success Teams)

Supplemental instruction may be offered during and outside the regular school day, including during the summer, before school, after school, on Saturday, and/or during intersessions. When supplemental instruction is offered during the regular school day, it shall not supplant the student's instruction in the core curriculum areas or physical education.

(cf. 5148.2 - Before/After School Programs)
(cf. 6111 - School Calendar)
(cf. 6112 - School Day)
(cf. 6142.7 - Physical Education and Activity)
(cf. 6176 - Weekend/Saturday Classes)
(cf. 6177 - Summer Learning Programs)

As appropriate, supplemental instruction may be provided through a classroom setting, individual or small group instruction, technology-based instruction, and/or an arrangement with a community or other external service provider.

(cf. 1020 - Youth Services)

When determined to be necessary by the principal or designee, a student may be required to participate in supplemental instruction outside the regular school day. In such cases, written parent/guardian consent shall be obtained for the student's participation.

Supplemental instruction shall be offered to: ~~1. Students~~ students in grades 2-9 who have been retained or recommended for retention at their current grade level. (Education Code 37252.2, 48070.5)

(cf. 5123 - Promotion/Acceleration/Retention)

~~2. Eligible students from low income families whenever the district or a district school receiving federal Title I funds has been~~

The district shall offer alternative supports designed to increase the academic achievement of socioeconomically disadvantaged students attending schools identified by the California Department of Education for program improvement for two or more consecutive years.

(cf. 0520.2 - Title I Program Improvement Schools)

(cf. 0520.3 - Title I Program Improvement Districts)

In addition, supplemental instruction may be offered to:

1. Students who are identified as being at risk for retention based on state assessment results, grades, or other indicators

(cf. 5121 - Grades/Evaluation of Student Achievement)

(cf. 6162.51 - State Academic Achievement Tests)

2. Students who demonstrate academic deficiencies that may jeopardize their attainment of academic standards

(cf. 6142.6 - Visual and Performing Arts Education)

(cf. 6142.7 - Physical Education and Activity)

(cf. 6142.91 - Reading/Language Arts Instruction)

(cf. 6142.92 - Mathematics Instruction)

(cf. 6142.93 - Science Instruction)

(cf. 6142.94 - History-Social Science Instruction)

3. High school students who need support to successfully complete courses required for graduation

Legal Reference:

EDUCATION CODE

37200-37202 School calendar

37223 Weekend classes

37252-37254.1 Supplemental instruction, summer school

42238.01-42238.07 Local control funding formula

46100 Length of school day

48070-48070.5 Promotion and retention

48200 Compulsory education

48985 Translation of notices

51210-51212 Courses of study, elementary schools

51220-51228 Courses of study, secondary schools

52060-52077 Local control and accountability plan

60603 Definitions, core curriculum areas

60640-60649 California Assessment of Student Performance and Progress

60850-60859 High school exit examination, especially:

60851.5 Suspension of high school exit examination

CODE OF REGULATIONS, TITLE 5

11470-11472 Summer school

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Every Student Succeeds Act 2016-17 School Year Transition Plan, April 2016

WEB SITES

CSBA: <http://www.csba.org>

California Department of Education: <http://www.cde.ca.gov>
U.S. Department of Education: <http://www.ed.gov>

Policy
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