

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

September 12, 2017

6:00 pm

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

*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. SELPA Update
  - b. Lynn Ludlow-Andress, Long Term Instructional Aide Substitute, Loyalton High, effective 8/28/2017
2. Business Report
  - a. Account Object Summary-Balance from 07/01/17 to 8/31/17\*\*
3. Board Members' Report (5 minutes)
4. Public Comment – This is an opportunity for members of the public to directly address the governing board on any item of interest that is within the subject matter jurisdiction of the governing board whether or not it is listed on the agenda. Five minutes may be allotted to each speaker and a maximum of twenty minutes to each subject matter. (Education Code 35145.5; Bylaw 9322; Government Code 54954.3)
  - a. Current location
  - b. Videoconference location

F. CONSENT CALENDAR

1. Approval of minutes of the Regular Board meeting held August 11, 2017\*\*
2. Approval of Board Report – Checks Dated 9/01/17 through 9/30/17\*\*

G. ACTION ITEMS

Unfinished Business and General Orders

1. Board Policy & Administrative Regulation 4127, 4227, 4327, Temporary Athletic Team Coaches, revision\*\*\*

New Business

1. Adoption of Resolution No. 18-002, Adopting the Gann Limit\*\* (Griesert)
2. Adoption of Unaudited Actuals for Fiscal Year End June 30, 2017\*\* (Griesert)
3. Appointment of members of the Student Attendance Review Board (Dr. Merrill M. Grant, chairman) as follows:
  - 1) Sierra County Sheriff, Tim Standley
  - 2) Jeff Bosworth, Sierra County Chief Probation Officer
  - 3) Chuck Henson, Sierra County Deputy Probation Officer, Alternate for Jeff Bosworth
  - 4) J. Lon Cooper, Sierra County Public Defender
  - 5) Larry Allen, Sierra County District Attorney
  - 6) Jamie Shiltz, Sierra County Child Protective Services
  - 7) Laurie Marsh, Sierra County Behavioral Health
  - 8) Kerstin Harrison, Parent Representative
  - 9) 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 board of education.)*

H. ADVANCED PLANNING

1. Next Regular Board Meeting will be held on October 10, 2017, at Downieville School, 130 School St., 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. \_\_\_\_\_

I. ADJOURN



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

- \*\*\* prior month handout
- \*\* enclosed
- \* handout

Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 01 - General FD</b>						
1100	Teachers Salaries	1,580,899.00	1,580,899.00	1,525,862.90	6,768.76	48,267.34
1115	Extra Duty Hourly	5,000.00	5,000.00			5,000.00
1120	Certificated Substitutes	23,161.00	23,161.00			23,161.00
1300	Certificated Superv/Admin Sala	220,570.00	220,570.00	186,299.20	37,259.84	2,989.04-
1310	Teacher in Charge/Head Teacher	16,000.00	16,000.00	10,000.00		6,000.00
1900	Other Certificated Salaries	39,850.00	39,850.00	33,208.00	6,641.60	.40
	<b>Total for Object 1000</b>	<b>1,885,480.00</b>	<b>1,885,480.00</b>	<b>1,755,370.10</b>	<b>50,670.20</b>	<b>79,439.70</b>
2100	Instructional Aides Salaries	165,947.00	165,947.00	158,704.19		7,242.81
2200	Classified Support Salaries	285,754.00	285,754.00	207,774.40	45,399.12	32,580.48
2201	Bus Driver	65,294.00	65,294.00	24,930.58	249.19	40,114.23
2220	Classified Support Substitute	5,405.00	5,405.00		5,602.10	197.10-
2300	Classified Sup/Admin Salaries	88,827.00	88,827.00	72,222.50	14,669.50	1,935.00
2400	Clerical & Office Salaries	142,336.00	142,336.00	102,435.04	16,691.10	23,209.86
2900	Other Classified Salaries	22,526.00	22,526.00	22,899.53		373.53-
	<b>Total for Object 2000</b>	<b>776,089.00</b>	<b>776,089.00</b>	<b>588,966.24</b>	<b>82,611.01</b>	<b>104,511.75</b>
3101	State Teachers Retirement Syst	397,392.00	397,392.00	237,585.30	7,311.71	152,494.99
3102	State Teachers Retirement Syst	10,328.00	10,328.00			10,328.00
3201	Public Employees Retirement Sy			5,741.00		5,741.00-
3202	Public Employees Retirement Sy	105,737.00	111,522.00	84,664.44	10,899.08	15,956.48
3212	Pers Pickup-Classified Employee	5,785.00				.00
3311	OASDI-Certificated Positions	16,843.00-	16,843.00-	2,291.80		19,134.80-
3312	OASDI-Classified Positions	49,896.00	49,896.00	35,545.42	4,915.40	9,435.18
3321	Medicare-Certificated Position	24,300.00	24,300.00	22,333.20	1,119.78	847.02
3322	Medicare-Classified Positions	11,918.00	11,918.00	8,313.16	1,152.84	2,452.00
3401	Health & Welfare -Certificated	381,226.00	381,226.00	413,158.10	7,534.90	39,467.00-
3402	Health & Welfare-Classified Po	154,119.00	154,119.00	173,061.94	26,701.71	45,644.65-
3501	State Unemployment Insurance-C	940.00	940.00	877.70	39.46	22.84
3502	State Unemployment Insurance-	420.00	420.00	294.30	41.21	84.49
3601	Workers' Compensation Insuranc	68,598.00	68,598.00	55,911.70	1,681.65	11,004.65
3602	Workers' Compensation Insuranc	31,954.00	31,954.00	19,681.26	2,729.35	9,543.39
3901	Other Benefits, Certificated P	48,000.00	48,000.00		28,238.58	19,761.42
3902	Other Benefits, Classified Pos	18,516.00	18,516.00			18,516.00
	<b>Total for Object 3000</b>	<b>1,292,286.00</b>	<b>1,292,286.00</b>	<b>1,059,459.32</b>	<b>92,365.67</b>	<b>140,461.01</b>
4100	Textbooks	63,634.00	63,634.00	3,523.36	3,462.45	56,648.19
4200	Books Other Than Textbooks			104.86	5,087.55	5,192.41-

Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 01 - General FD (continued)</b>						
4300	Class Mat'l and Supplies	32,064.00	36,564.00	5,646.83	447.49	30,469.68
4301	Class Consumable Mat'l	5,000.00	5,000.00	4,036.91	1,009.21	46,12-
4302	Class Paper/Toner	9,500.00	9,500.00	8,409.34		1,090.66
4305	Other Student M&S	19,525.00	19,525.00	8,393.77	1,453.95	9,677.28
4320	Custodial Grounds Supplies	42,495.00	42,495.00	16,718.23	9,173.39	16,603.38
4330	Office Supplies	17,231.00	17,231.00	3,550.04	1,914.25	11,766.71
4350	Vehicle Maint. M&S	25,900.00	25,900.00	3,624.43	200.57	22,075.00
4351	Vehicle FUEL	25,525.00	25,525.00	28,605.34	144.66	3,225.00-
4399	M&S Misc -undesignated		40,000.00			40,000.00
4400	Non-Capital Equipment (Up to \$	33,741.00	38,241.00	21,813.59	25,379.91	8,952.50-
	<b>Total for Object 4000</b>	<b>274,615.00</b>	<b>323,615.00</b>	<b>104,426.70</b>	<b>48,273.43</b>	<b>170,914.87</b>
5100	Subagreement for Services	176,461.00	176,461.00	132,499.98	26,500.02	17,461.00
5200	Travel & Conferences	58,381.00	72,498.00	6,420.99	4,896.09	61,380.92
5300	Dues & Membership	9,026.00	9,026.00	2,233.00	5,594.60	1,198.40
5400	Insurance-Fire, liability, etc	55,080.00	55,080.00		58,693.15	3,613.15-
5510	Power	90,183.00	90,183.00	83,871.66	5,602.34	709.00
5520	Garbage	12,813.00	12,813.00	7,081.20	13.52-	5,745.32
5530	Water	64,350.00	64,350.00	44,550.13	4,449.87	15,350.00
5540	Propane	65,000.00	65,000.00	44,000.00	477.67	20,522.33
5590	Miscellaneous Utilities	15,500.00	15,500.00	15,000.00		500.00
5600	Rentals, Leases & Repairs	106,450.00	106,450.00	19,584.68	13,042.81	73,822.51
5800	Services & Operating Expense	4,300.00	4,300.00	1,650.00	150.00	2,500.00
5810	Legal Expenses	7,078.00	7,078.00	4,714.00	286.00	2,078.00
5812	Board Election Expense	2,500.00	2,500.00			2,500.00
5840	Audit Expense	17,000.00	17,000.00	10,300.00	7,000.00	300.00-
5860	Solid Waste Tax	12,161.00	12,161.00	11,811.00		350.00
5890	Contracts/Service	445,552.00	445,552.00	47,715.52	13,423.74	384,412.74
5899	SCOE Interagency Reimburse			12,251.05	5,633.88	17,884.93-
5900	Communications	3,875.00	3,875.00	300.65	1,988.00	1,586.35
5910	Telephone-Monthly Service	17,252.00	17,252.00	7,599.12	52.59	9,600.29
5920	T Lines	4,800.00	4,800.00			4,800.00
5990	Other Communications	225.00	225.00	225.49		49-
	<b>Total for Object 5000</b>	<b>1,167,987.00</b>	<b>1,182,104.00</b>	<b>451,808.47</b>	<b>147,577.24</b>	<b>582,718.29</b>
6200	Building & Improvements	114,545.00	114,545.00			114,545.00
6400	Equipment	135,655.00	135,655.00			135,655.00
6500	Equipment Replacement	109,875.00	109,875.00			109,875.00

Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 01 - General FD (continued)</b>						
	<b>Total for Object 6000</b>	<b>360,075.00</b>	<b>360,075.00</b>	<b>.00</b>	<b>.00</b>	<b>360,075.00</b>
7110	Out-of-State Tuition					104,450.00
7310	Direct Support/Indirect Costs	104,450.00	104,450.00			.00
7616	Trans fr Gen Fund to Cafeteria	68,067.00	68,067.00			68,067.00
7619	Other Interfund Transfers Out	275,000.00	275,000.00			275,000.00
	<b>Total for Object 7000</b>	<b>447,517.00</b>	<b>447,517.00</b>	<b>.00</b>	<b>.00</b>	<b>447,517.00</b>
	<b>Total for Fund 01 and Expense accounts</b>	<b>6,204,049.00</b>	<b>6,267,166.00</b>	<b>3,960,030.83</b>	<b>421,497.55</b>	<b>1,885,637.62</b>
<b>Fund 13 - Cafeteria</b>						
2200	Classified Support Salaries	70,721.00	70,721.00	70,721.73		.73-
3202	Public Employees Retirement Sy	8,372.00	8,372.00	8,371.30		.70
3312	OASDI-Classified Positions	4,224.00	4,224.00	4,224.31		.31-
3322	Medicare-Classified Positions	987.00	987.00	987.85		.85-
3402	Health & Welfare-Classified Po	17,537.00	17,537.00	17,536.60		.40
3502	State Unemployment Insurance-	36.00	36.00	35.33		.67
3602	Workers' Compensation Insuranc	2,648.00	2,648.00	2,339.01		308.99
	<b>Total for Object 3000</b>	<b>33,804.00</b>	<b>33,804.00</b>	<b>33,494.40</b>	<b>.00</b>	<b>309.60</b>
4340	Food Service	9,011.00	9,011.00	5,088.73		3,922.27
4400	Non-Capital Equipment (Up to \$	5,000.00	5,000.00			5,000.00
4700	Food	45,758.00	45,758.00	39,900.00		5,858.00
	<b>Total for Object 4000</b>	<b>59,769.00</b>	<b>59,769.00</b>	<b>44,988.73</b>	<b>.00</b>	<b>14,780.27</b>
5200	Travel & Conferences	710.00	710.00			710.00
5600	Rentals, Leases & Repairs	2,800.00	2,800.00		1,193.00	1,607.00
5800	Services & Operating Expense	1,256.00	1,256.00	350.00		906.00
5890	Contracts/Service	800.00	800.00		264.00	536.00
5900	Communications	421.00	421.00			421.00
	<b>Total for Object 5000</b>	<b>5,987.00</b>	<b>5,987.00</b>	<b>350.00</b>	<b>1,457.00</b>	<b>4,180.00</b>
	<b>Total for Fund 13 and Expense accounts</b>	<b>170,281.00</b>	<b>170,281.00</b>	<b>149,554.86</b>	<b>1,457.00</b>	<b>19,269.14</b>
<b>Fund 40 - Dist Build</b>						
6200	Building & Improvements	75,000.00	75,000.00		15,294.80	59,705.20
6500	Equipment Replacement	200,000.00	200,000.00	416,614.02		259,429.00-
	<b>Total for Fund 40, Expense accounts and Object 6000</b>	<b>275,000.00</b>	<b>275,000.00</b>	<b>416,614.02</b>	<b>58,109.78</b>	<b>199,723.80-</b>
<b>Fund 73 - Bechen</b>						

Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
5800	Services & Operating Expense	6,000.00	6,000.00			6,000.00
	Total for Fund 73, Expense accounts and Object 5000	6,000.00	6,000.00	.00	.00	6,000.00
	Total for Org 006 - Sierra-Plumas Joint Unified School District	6,655,330.00	6,718,447.00	4,526,199.71	481,064.33	1,711,182.96

MINUTES OF THE REGULAR MEETING OF THE  
SIERRA COUNTY BOARD OF EDUCATION

August 8, 2017

Downieville School, 130 School St., Downieville, CA 95936

This meeting was videoconferenced to Sierra County Office of Education, 109 Beckwith Rd., Loyalton,  
CA 96118

5 pm for Closed Session

6 pm for Regular Session

A. CALL TO ORDER

President SHARON DRYDEN called the meeting to order at 6 pm.

B. ROLL CALL

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

ABSENT: None

C. APPROVAL OF THE AGENDA

HALL/DRISCOLL

5/0

1. Superintendent's Report

- a. Downieville School reduction in staff; Hillary Lozano, Instructional Aide, .9 FTE (5.4 hours daily), effective August 28, 2017 – with new teacher hire, this position is no longer needed and this employee will move to a district instructional aide position.
- b. SELPA Update – Will Meet with the SELPA team during inservice days.
- c. Adapted Physical Education Contract with Lassen County, not to exceed \$5000
- d. California Agricultural Teachers' Induction Program - Cali Griffin, LHS Ag Teacher will be mentoring a new teacher out of Westwood, CA.
- e. California Service Region Annual Planning Meeting to be held on August 28 in South Lake Tahoe.

2. Business Report

- a. Account Object Summary-Balance from 07/01/17 to 07/31/17
- b. Budget Transfer - Auditor's Email

3. Staff Reports

SELPA – Dr. Grant met with Mrs. Taylor, new Downieville Special Education teacher

4. Board Members' Report (5 minutes)

5. 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 – no comment
- b. Videoconference location – no comment

D. CONSENT CALENDAR

1. Approval of the minutes of the Regular Board meeting held July 11, 2017
2. Approval of Board Report – Checks Dated 07/01/17 through 07/31/17  
HALL/MOORE  
5/0

E. ACTION ITEMS

New Business

1. Approval of Expulsion Appeal Handbook Update  
MOORE/HALL  
5/0
2. Presentation and Approval of Forty-Five Day Budget Revise  
DRISCOLL/HALL  
5/0

**APPROVAL OF BOARD POLICIES AND ADMINISTRATIVE REGULATIONS**

3. Board Policy and Administrative Regulation 3551, Food Service, revision
4. Administrative Regulation 4112.2, Certification, revision
5. DELETE Board Policy 4112.61, 4212.61, 4312.61, Employment References
6. Administrative Regulations 4112.61, 4212.61, 4312.61, Employment References, revision  
WRIGHT motioned to approve Items 3, 4, 5 and 6. DRISCOLL seconded.  
5/0
7. Board Policy & Administrative Regulations 4127, 4227 & 4327, Temp Athletic Team Coaches, revision  
After discussion, MOORE motioned this item is tabled until September by which time the Site Administrators and Athletic Directors will review. HALL seconded.  
5/0
8. Board Policy 4154, Health and Welfare Benefits, revision
9. Board Policy 4312.1, Contracts, revision  
MOORE motioned to approve Items 8 and 9. HALL seconded  
5/0
10. Board Bylaw 9121, President, revision  
MOORE motioned to approve Board Bylaw 9121 with the following change:  
“The president ~~shall~~ may participate in the California School Boards Association's Board President's Workshop” /HALL seconded  
5/0
11. Board Bylaw 9220, Governing Board Elections, revision

MOORE motioned to approve Board Bylaw 9220, choosing the following Options in sequential order:

**OPTION 3:** Election from trustee area/hybrid method

**OPTION 1:** Candidates for the Board may submit a candidate statement to the elections official for inclusion in the voter's pamphlet.

**OPTION 2:** The district shall assume no part of the cost of printing, handling, translating, mailing, or electronically distributing candidate statements

**OPTION 1:** Whenever a tie makes it impossible to determine which of two or more candidates has been elected to the Board...The Board at that time shall determine the winner by lot.

HALL seconded

5/0

12. Board Bylaw 9230, Orientation, revision

MOORE motioned to approve Board Bylaw 9230 with the following change:

“Upon their election or appointment, incoming Board members ~~may~~ shall be provided a copy of the Brown Act”

HALL seconded

5/0

13. Board Bylaw 9250, Remuneration, Reimbursement and other Benefits, revision

Moore/HALL

5/0

14. Board Bylaw 9400, Discussion and Possible Deletion of Board Self-Evaluation

MOORE motioned to approve Board Bylaw 9400 with the following change:

“The Governing Board ~~shall~~ may annually conduct a self-evaluation...”

HALL seconded.

5/0

F. ADVANCED PLANNING

- a. Next Regular Board Meeting will be held on September 12, 2017, at Sierra County Office of Education, 109 Beckwith Rd., Loyalton, CA, 96118, beginning with Closed Session, as needed, at 5 pm and the Regular Board Meeting following the Sierra County Board of Education meeting at 6 pm.

D. ADJOURN

Adjourned at 6:46 pm.

DRISCOLL/HALL

5/0

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Tim Driscoll, Clerk

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

## Checks Dated 08/01/2017 through 08/31/2017

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00081752	08/11/2017	ACCREDITING COMM. FOR SCHOOLS	01-5300	ANNUAL WASC MEMBERSHIP		1,940.00
00081753	08/11/2017	AIRGAS, USA, LLC	01-5600	TANK RENTAL LHS/DVL	104.82	
			01-9510	TANK RENTAL LHS/DVL	101.56	206.38
00081754	08/11/2017	AMERIGAS	01-5540	PROPANE	477.67	
			01-5899	PROPANE	167.95	645.62
00081755	08/11/2017	APPLE COMPUTER, INC.	01-4400	MAC MINIS	16,258.92	
				MACBOOKS	5,386.80	21,645.72
00081756	08/11/2017	KIMBERLY ASKEW	01-9510	REIMBURSE LIVE SCAN		25.00
00081757	08/11/2017	AT&T	01-9510	PHONE SERVICES ALL SITES		424.90
00081758	08/11/2017	B & C TRUEVALUE HOME CENTER	01-4320	MISC MAINTENANCE SUPPLIES		47.52
00081759	08/11/2017	BRADY INDUSTRIES	01-4400	WET/DRY VACUUM		838.86
00081760	08/11/2017	CALIFORNIA ASSOC. FFA ANGIE MILES, FINANCIAL SERVICE	01-5200	National Convention Registration		1,645.00
00081761	08/11/2017	CHILLERGY	13-5600	FRIDGE REPAIR		653.75
00081762	08/11/2017	CITY OF LOYALTON	01-5530	WATER AND SEWER - LOYALTON SITES	3,677.37	
			01-5899	WATER AND SEWER - LOYALTON SITES	209.57	3,886.94
00081763	08/11/2017	DOWNIEVILLE PUBLIC UTILITY DIS	01-5530	Water		772.50
00081764	08/11/2017	DOWNIEVILLE GROCERY	13-9510	CAFETERIA SUPPLIES		89.38
00081765	08/11/2017	GIRARD, EDWARDS, STEVENS & TUCKER LLP	01-5810	LEGAL FEES		286.00
00081766	08/11/2017	INLAND SUPPLY	01-4320	CUSTODIAL SUPPLIES		2,128.82
00081767	08/11/2017	K 12 MANAGEMENT DBA FUELED	01-9510	ISP PROGRAM		524.00
00081768	08/11/2017	MARIAN LAVEZZOLA	01-5600	TECH COTTAGE RENTAL		200.00
00081769	08/11/2017	LES SCHAWB TIRE CENTER	01-4350	VEHICLE MAINTENANCE		200.57
00081770	08/11/2017	LIBERTY UTILITIES	01-5510	ELECTRIC - LOYALTON SITES	3,096.87	
			01-5899	ELECTRIC - LOYALTON SITES	117.89	3,214.76
00081771	08/11/2017	LUSTRE-CAL CORPORATION	01-4330	ASSET TAGS		299.23
00081772	08/11/2017	MIKE MOORE	76-9576	H/W REIMBURSEMENT		693.17
00081773	08/11/2017	NORTHERN CA SUPERINTENDENTS	01-5300	MEMBERSHIP		500.00
00081774	08/11/2017	OFFICE DEPOT	01-4305	Athletic Director Supplies	57.82	
			01-4330	CHECK STOCK	91.14	148.96
00081775	08/11/2017	PACIFIC GAS & ELECTRIC COMPANY	01-5510	ELECTRIC		1,926.47
00081776	08/11/2017	PEARSON EDUCATION	01-4100	BOOKS		627.99
00081777	08/11/2017	PIONEER ATHLETICS	01-4305	Field Paint		1,396.13
00081778	08/11/2017	PITNEY BOWES	01-4330	POSTAGE SUPPLIES		124.69
00081779	08/11/2017	PLUMAS UNIFIED SCHOOL DISTRICT	01-9510	TRANSPORTATION AGREEMENT		41,338.44
00081780	08/11/2017	POSTMASTER, DOWNIEVILLE	01-5900	Postage		200.00
00081781	08/11/2017	USPS	01-4300	STAMPS		49.00
00081782	08/11/2017	RAY MORGAN COMPANY	01-5600	COPIER AGREEMENT	228.29	

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.

E S C A P E

O N L I N E

Page 1 of 4

## Checks Dated 08/01/2017 through 08/31/2017

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00081782	08/11/2017	RAY MORGAN COMPANY	01-5600	COPIER MAINT. LHS/LES	90.29	
			01-5899	COPIER AGREEMENT	75.13	
			01-9510	COPIER AGREEMENT	97.79	
				COPIER MAINT. LHS/LES	241.67	733.17
00081783	08/11/2017	REALITYWORKS	01-4200	Instructional supplies	1,875.80	
				Unpaid Sales Tax	126.80-	1,749.00
00081784	08/11/2017	SCHOOL PATHWAYS LLC	01-9510	REPORT WRITER		150.00
00081785	08/11/2017	SEQUOIA FLORAL INTERNATIONAL	01-9510	FLORAL SUPPLIS		132.53
00081786	08/11/2017	SIERRA COUNTY PUBLIC WORKS	01-9510	SNOW REMOVAL FEB/MAR		524.34
00081787	08/11/2017	SIERRA COUNTY HEALTH DEPARTMENT	01-5510	ELECTRICAL SERVICES FOR TECH COTTAGE		289.50
00081788	08/11/2017	INTERMOUNTAIN DISPOSAL, INC.	01-9510	GARBAGE SERVICE		560.00
00081789	08/11/2017	SIERRA HARDWARE	01-4320	Misc items for school maintenance		143.49
00081790	08/11/2017	SIERRA VALLEY HOME CENTER	01-4320	CUSTODIAL & MAINT. SUPPLIES	146.53	
				MAINT. SUPPLIES	408.79	555.32
00081791	08/11/2017	SIERRA-PLUMAS JOINT UNIFIED	01-5890	BANK SERVICE FEES		353.53
00081792	08/11/2017	SIERRA TRANSPORTATION COMPANY, LLC	01-5100	TRANSPORTATION	13,250.01	
			01-5890	TRANSPORTATION	2,083.33	15,333.34
00081793	08/11/2017	SIMAS FLOOR COMPANY, INC.	01-5600	FLOORING REPLACEMENT	10,848.00	
00081794	08/11/2017	SINGLETON AUMAN PC	40-6200	FLOORING REPLACEMENT	7,850.00	18,698.00
00081795	08/11/2017	SMARTWATT ENERGY, INC	01-5840	PROFESSIONAL AUDIT SERVICES		7,000.00
			01-9510	LIGHTING	5,727.25	
			40-6500	BOILER PROJECT	42,814.98	
			40-9515	BOILER PROJECT	2,140.75-	46,401.48
00081796	08/11/2017	FRED SQUIRES	01-5890	REIMBURSE EMPLOYMENT PHYSICAL		204.00
00081797	08/11/2017	STAPLES ADVANTAGE	01-4330	OFFICE SUPPLIES	607.07	
			01-5899	OFFICE SUPPLIES	202.36	809.43
00081798	08/11/2017	DEPARTMENT OF JUSTICE ACCOUNTING OFFICE	01-5890	EMPLOYMENT FINGERPRINTING	32.00	
			01-9510	EMPLOYMENT FINGERPRINTING	241.00	273.00
00081799	08/11/2017	SUPERIOR REGION FFA	01-5200	REGISTRATION		280.00
00081800	08/11/2017	TERMINIX PROCESSING CENTER	01-5890	PEST CONTROL -LES/LHS		239.00
00081801	08/11/2017	TRI COUNTY SCHOOLS INS. GR.	Reissued		1,016.32	134,049.81 *
				Reissued on 08/08/2017		
00081802	08/11/2017	U.S. BANK	01-4300	Adobe Creative Cloud	29.99	
			01-9510	Adobe Creative Cloud	29.99	
				ADOBE PRO SUBSCRIPTION	14.99	
				POWERSCHOOL UNIVERSITY HOTEL	1,016.32	
				SENIOR TRIP TRANSPORTATION	5.20	

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

Page 2 of 4

## Checks Dated 08/01/2017 through 08/31/2017

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00081802	08/11/2017	U.S. BANK	01-9510	WEBSITE/DOMAIN REG/ANTIVIRUS	19.99	1,116.48
00081803	08/11/2017	VERIZON WIRELESS	01-5910	CELL PHONE SERVICE	200.88	
			01-9510	CELL PHONE	95.23	296.11
00081804	08/11/2017	VOYAGER FLEET SYSTEMS INC.	01-4351	Fuel for Maintenance	144.66	
			01-5200	Fuel for Ag	23.95	
			01-9510	Fuel	136.16	
				Fuel for Maintenance	30.77	335.54
00081805	08/11/2017	BRE WHITLEY	01-9510	REIMBURSE LIVE SCAN		25.00
00081806	08/11/2017	KIRSTEN WHITLEY	01-9510	REIMBURSE LIVE SCAN		25.00
00081807	08/11/2017	ALLEN WRIGHT	01-5200	MILEAGE		20.06
00081808	08/11/2017	TRI COUNTY SCHOOLS INS. GR.	01-5400	PROPERTY/CASUALTY/SELF	58,693.15	
			01-9535	AUG 2017 HEALTH INSURANCE	11,568.00	
			76-9576	AUG 2017 HEALTH INSURANCE	62,326.76	132,587.91
00081809	08/28/2017	ALPINE FIRE SERVICE, INC.	01-5600	FIRE EXTINGUISHER MAINT - ALL SITES	1,196.06	
00081810	08/28/2017	AVAYA, INC	01-5889	FIRE EXTINGUISHER MAINT - ALL SITES	39.12	1,235.18
00081811	08/28/2017	BRADY INDUSTRIES	01-5600	PHONE SYSTEM LOY/DVL		30.51
00081812	08/28/2017	NORTHERN SECTION, CIF	01-4320	17-18 CUSTODIAL SUPPLIES		6,196.49
00081813	08/28/2017	CURRENT ELECTRIC & ALARM, INC.	01-5300	ANNUAL DUES		200.00
00081814	08/28/2017	BLAINE DONNELLY	01-5890	CAMERA INSTALL		2,462.36
00081815	08/28/2017	GLOBALORIA	01-9510	PER DIEM/MILEAGE		338.47
00081816	08/28/2017	LOYOLA PRESS ORDER PROCESSING	01-5890	ONLINE CODING COURSE		750.00
00081817	08/28/2017	SARAI MENDOZA	01-4300	INSTRUCTIONAL SUPPLIES		123.54
00081818	08/28/2017	MR. ROOTER PLUMBING	01-5200	CELDT TRAINING EXPENSES		135.54
00081819	08/28/2017	OFFICE DEPOT	13-5600	Hydroscrubbing drain line		539.25
			01-4300	SCHOOL SUPPLIES	34.92	
				Toner	136.23	
			01-4301	CLASSROOM SUPPLIES	92.22	
				Supplies	105.96	
00081820	08/28/2017	AMANDA OSBURN	01-4330	PRINCIPAL SUPPLIES	171.64	540.97
00081821	08/28/2017	PEARSON EDUCATION	01-5200	PER DIEM/MILEAGE		248.36
00081822	08/28/2017	USPS	01-4100	PRECALCULUS TEXTBOOKS		2,834.46
00081823	08/28/2017	QUILL CORPORATION	01-5900	Postage		588.00
			01-4301	Classroom Supplies	367.05	
			01-4330	Nurse office supplies	61.62	
				OFFICE SUPPLIES	279.92	
				staff room supplies	239.34	
00081824	08/28/2017	RESOURCES FOR EDUCATORS	01-4301	SUBSCRIPTION		947.93
						229.00

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

Page 3 of 4

Checks Dated 08/01/2017 through 08/31/2017

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00081825	08/28/2017	CALIFORNIA STATE UNIV., SACRAMENTO	01-5200	REGISTRATION		1,500.00
00081826	08/28/2017	SCHOOL SERVICES OF CALIFORNIA INC.	01-5890	FISCAL BUDGET SERVICES		3,120.00
00081827	08/28/2017	SCHOOL SPECIALTY	01-4300	Bilingual Aide supplies	73.81	
00081828	08/28/2017	SCHOOL PATHWAYS LLC	01-4400	FURNITURE TK/K CLASS	2,895.33	2,969.14
00081829	08/28/2017	SIMAS FLOOR COMPANY, INC.	01-5800	REPORT WRITER		150.00
00081830	08/28/2017	SUPERIOR REGION CATA	40-8200	FLOORING REPLACEMENT		7,444.80
00081831	08/28/2017	TEACHER'S DISCOVERY	01-5200	Prof. Development		150.00
00081832	08/28/2017	HANNAH TOMATIS	01-4301	Classroom Supplies		214.98
00081833	08/28/2017	WESTERN NEVADA SUPPLY COMPANY	01-4330	INSERVICE SUPPLIES		39.60
			01-4320	IRRIGATION SYSTEM CONTROLLER		101.75
<b>Total Number of Checks</b>					<b>82</b>	<b>482,655.17</b>

Count	Amount
1	134,049.81
	348,605.36

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	General Fund	76	228,460.82
13	Cafeteria Fund	3	1,282.38
40	Special Reserve for Capital Ou	3	55,969.03
76	Warrant/Pass Though (payroll)	2	63,019.93
Total Number of Checks		81	348,732.16
Less Unpaid Sales Tax Liability			126.80
<b>Net (Check Amount)</b>			<b>348,605.36</b>

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.

# Sierra County/Sierra-Plumas Joint USD

## Administrative Regulation

### Temporary Athletic Team Coaches

AR 4127 4227, 4327

#### Personnel

#### Qualifications

Minimum qualifications for temporary athletic team coaches shall include, but are not necessarily ~~be~~ limited to, competencies in the following areas: (5 CCR 5593)

1. Care and prevention of athletic injuries, basic sports injury first aid, and emergency procedures, as evidenced by one or more of the following:
  - a. Completion of a college-level course in the care and prevention of athletic injuries and possession of a valid cardiopulmonary resuscitation (CPR) card
  - b. A valid sports injury certificate or first aid card, and a valid CPR card
  - c. A valid Emergency Medical Technician (EMT) I or II card
  - d. A valid trainer's certification issued by the National or California Athletic Trainers' Association (NATA/CATA)
  - e. Possession of both valid CPR and first aid cards and practical experience under the supervision of an athletic coach or trainer or experience assisting in team athletic training and conditioning
2. Coaching theory and techniques in the sport or game being coached, as evidenced by one or more of the following:
  - a. Completion of a college course in coaching theory and techniques
  - b. Completion of inservice programs arranged by a school district or county office of education
  - c. Prior service as a student coach or assistant athletic coach in the sport or game being coached
  - d. Prior coaching in community youth athletic programs in the sport being coached
  - e. Prior participation in organized competitive athletics at the high school level or above in the sport being coached

3. Knowledge of the rules and regulations pertaining to the sport or game being coached, the league rules, and, at the high school level, regulations of the California Interscholastic Federation (CIF)
4. Knowledge of child or adolescent psychology, as appropriate, as it relates to sport participation, as evidenced by one or more of the following:
  - a. Completion of a college-level course in child psychology for elementary school positions and adolescent or sports psychology for secondary school positions
  - b. Completion of a seminar or workshop on human growth and development of youth
  - c. Prior active involvement with youth in school or community sports program

The Superintendent or designee may waive competency requirements for persons enrolled in appropriate training courses leading to acquisition of the competency, provided such persons serve under the direct supervision of a fully qualified coach until the competencies are met. (5 CCR 5593)

~~Following the selection of a temporary athletic team coach, the Superintendent or designee shall certify to the Board of Education, at the next regular Board meeting or within 30 days, whichever is sooner, that the coach meets the qualifications and competencies required by 5 CCR 5593. By April 1 of each year, the Board shall certify to the State Board of Education that the provisions of 5 CCR 5593 have been met. (5 CCR 5594)~~

Volunteers who supervise or direct an athletic program shall meet the qualification criteria specified in 5 CCR 5593 required for temporary athletic team coaches employed by the district. Any volunteer who does not meet such criteria shall serve only under the supervision of a fully qualified coach and shall not be given charge of an athletic program.

(cf. 1240 - Volunteer Assistance)

#### Additional Qualifications of Noncertificated Personnel and Volunteers

In addition to the qualifications listed above, any noncertificated employee or volunteer assigned as a temporary athletic team coach shall: (5 CCR 5592)

1. Be free from tuberculosis and any other contagious disease that would prohibit certificated teachers from teaching, as verified by a written statement, renewable every four years, from a licensed physician or other person approved by the district

(cf. 4112.4/4212.4/4312.4 - Health Examinations)

2. Not have been convicted of any offense referred to in Education Code 44010, 44011, or 44424, or any offense involving moral turpitude or evidencing unfitness to associate with children

Any noncertificated employee or volunteer assigned as a temporary athletic team coach shall obtain an Activity Supervisor Clearance Certificate or a criminal background check in accordance with Board policy. (Education Code 49024)

(cf. 1240 - Volunteer Assistance)

#### ~~High School Coaching Education Program~~

~~Each high school athletic team coach or volunteer coach shall complete a coaching education program that meets the standards developed by the CIF, including internet on-line courses approved by the district.~~

#### Training

Each employee or volunteer high school athletic team coach shall complete, at his/her expense, a coaching education program that meets the standards developed by the CIF and includes, but is not limited to, training in regard to sport psychology, sport pedagogy, sport physiology, sport management, statewide and school regulations, and CPR and first aid, including the signs, symptoms, and appropriate response to concussions. A high school coach who has completed the education program in another California school district shall be deemed to have met the requirement for this district. ~~(Education Code 49032)~~

An individual who has not completed the education program may be assigned as a coach for no longer than one season of interscholastic competition. (Education Code 35179.1, 49032)

In addition, prior to coaching an athletic activity and every two years thereafter, athletic coaches shall complete an approved training course on the nature and warning signs of sudden cardiac arrest. (Education Code 33479.2, 33479.6, 33479.7)

#### Code of Ethical Conduct

Employees providing supervisory or instructional services in interscholastic athletic programs and activities shall: (5 CCR 5596)

1. Show respect for players, officials, and other coaches
2. Respect the integrity and judgment of game officials
3. Establish and model fair play, sportsmanship, and proper conduct
4. Establish player safety and welfare as the highest priority
5. Provide proper supervision of students at all times
6. Use discretion when providing constructive criticism and when reprimanding players

7. Maintain consistency in requiring all players to adhere to the established rules and standards of the game
8. Properly instruct players in the safe use of equipment
9. Avoid exerting undue influence on a student's decision to enroll in an athletic program at any public or private postsecondary educational institution
10. Avoid exerting undue influence on students to take lighter academic course(s) in order to be eligible to participate in athletics
11. Avoid suggesting, providing, or encouraging any athlete to use nonprescription drugs, anabolic steroids, or any substance to increase physical development or performance that is not approved by the U.S. Food and Drug Administration, U.S. Surgeon General, or the American Medical Association  
  
(cf. 5131.63 - Steroids)
12. Avoid recruitment of athletes from other schools
13. Follow the rules of behavior and the procedures for crowd control as established by the district and the league in which the district participates

<b>SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT</b>		
Regulation	<b>SIERRA COUNTY OFFICE OF EDUCATION</b>	
approved:	April 10, 2007	Sierraville, California
revised:	July 12, 2011	
revised:	August 8, 2017	Loyalton, California

# Sierra County/Sierra-Plumas Joint USD

## Board Policy

### Temporary Athletic Team Coaches

BP 4127 4227, 4327

#### Personnel

The Governing Board ~~of Education~~ desires to employ highly qualified ~~temporary athletic team~~ coaches for the district's sports and interscholastic athletic programs in order to enhance the knowledge, skills, motivation, and safety of student athletes.

(cf. 6142.7 - Physical Education and Activity)

(cf. 6145.2 - Athletic Competition)

The Superintendent or designee may employ hire a certificated or noncertificated employee, other than a substitute employee, to supervise or instruct interscholastic athletic activities as a temporary employee in a limited assignment capacity. (5 CCR 5590)

(cf. 4121 - Temporary/Substitute Personnel)

\*\*\*Note: When hiring a temporary athletic team coach, Education Code 44919 requires districts to first make the position available to a credentialed teacher employed by the district. In CTA v. Rialto Unified SD, the California Supreme Court held that the law is intended to grant a current certificated employee a limited advantage in the hiring process over a noncertificated employee or a nonemployee, provided that the applicant applies for the position and meets qualification criteria established by the district. \*\*\*

When hiring a person to fill a position as a temporary athletic team coach, the position shall first be made available to qualified certificated teachers currently employed by the district. (Education Code 44919)

\*\*\*Note: 5 CCR 5596 specifies a code of ethical conduct for athletic coaches; see the accompanying administrative regulation. In addition, the California Interscholastic Federation (CIF) has adopted a set of principles to guide the conduct of coaches and other participants in interscholastic athletic competitions; see BP 6145.2 - Athletic Competition. \*\*\*

All coaches shall be subject to Board policies, administrative regulations, and California Interscholastic Federation bylaws and codes of ethical conduct.

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

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

(cf. 5131.1 - Bus Conduct)

(cf. 5131.63 - Steroids)

(cf. 5141.1 - Child Abuse Prevention and Reporting)

Noncertificated coaches shall have no authority to give assign grades to students. (5 CCR 5591)

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

Qualifications and Training

The Superintendent or designee shall establish qualification criteria for all athletic coaches in accordance with law and district standards. These criteria shall ensure that coaches possess an appropriate level of competence, knowledge, and skill.

\*\*\*Note: Pursuant to Education Code 49024, any noncertificated employee or volunteer who works with students in a district-sponsored student activity program, such as an interscholastic athletic program, is required to obtain an Activity Supervisor Clearance Certificate (ASCC) from the Commission on Teacher Credentialing, unless the district requires the candidate to clear a Department of Justice (DOJ) and Federal Bureau of Investigation (FBI) criminal background check. See BP/AR 1240 - Volunteer Assistance and AR 4112.5/4212.5/4312.5 - Criminal Record Check. Thus, the Governing Board may (1) choose to require a temporary athletic team coach to obtain the ASCC or a DOJ/FBI criminal background check; (2) permit an individual, at his/her discretion, to obtain either the ASCC or DOJ/FBI check; or (3) apply different requirements to different positions in the district (e.g., head coaches vs. assistant coaches; employees vs. volunteers). The following paragraph should be modified to reflect district practice. \*\*\*

\*\*\*Note: In addition, Education Code 45125.01 allows multiple districts within a county or within contiguous counties to share criminal record information of noncertificated employees and volunteers working in a student activity program. \*\*\*

Any noncertificated employee or volunteer who works with students in a district-sponsored interscholastic athletic program shall, prior to beginning his/her duties, ~~obtain~~submit to the Superintendent or designee either an Activity Supervisor Clearance Certificate issued by the Commission on Teacher Credentialing or a Department of Justice and Federal Bureau of Investigation criminal background check through the district clearance. (Education Code 49024)

~~An individual who possesses a current Activity Supervisor Clearance Certificate from the Commission on Teacher Credentialing, issued prior to July 9, 2010, shall have satisfied district requirements for the criminal background check.—(Education Code 49024)~~

(cf. 1240 - Volunteer Assistance)

(cf. 4112.5/4212.5/4312.5 - Criminal Record Check)

Following the selection of a temporary athletic team coach, the Superintendent or designee shall certify to the Board, at the next regular Board meeting or within 30 days, whichever is sooner, that the coach meets the qualifications and competencies required by 5 CCR 5593. By April 1 of each year, the Board shall certify to the State Board of Education that the provisions of 5 CCR 5593 have been met. (5 CCR 5594)

\*\*\*Note: Education Code 49032 requires that all high school coaches complete a district or CIF-developed coaching education program that meets the guidelines of Education Code 35179.1 and includes training on the signs, symptoms, and appropriate response to concussions. Additionally, Education Code 33479.6, as added by AB 1639 (Ch. 792, Statutes of 2016), requires coaches, beginning July 1, 2017, to complete a training course related to the nature and warning signs of sudden cardiac arrest and to retake such a course every two years thereafter. See the accompanying administrative regulation. \*\*\*

In addition, the Superintendent or designee shall regularly report to the Board regarding the extent to which the district's coaches have completed the trainings required by law, including those required pursuant to Education Code 33479.6 and 49032, and by district policy.

~~(cf. 4112.62/4212.62/4312.62—Maintenance of Criminal Offender Records)~~

~~(cf. 4212.5—Criminal Record Check)~~

Legal Reference:

EDUCATION CODE

35179-35179.7 Interscholastic athletics

[33479-33479.9 The Eric Parades Sudden Cardiac Arrest Prevention Act](#)

44010 Sex offense

44011 Controlled substance offense

44332-44332.5 Temporary certificates

44424 Conviction of a crime

44808 Liability when students are not on school property

[44916 Written statement indicating employment status](#)

44919 Classification of temporary employees

45125.01 Interagency agreements for criminal record information

45347 Instructional aides subject to requirements for classified staff

45349 Use of volunteers to supervise or instruct students

49024 Activity Supervisor Clearance Certificate

49030-49034 Performance-enhancing substances

49406 Examination for tuberculosis

CODE OF REGULATIONS, TITLE 5

5531 Supervision of extracurricular activities

5590-5596 Duties of temporary athletic team coaches

COURT DECISIONS

[Neily v. Manhattan Beach Unified School District, \(2011\) 192 Cal. App. 4th 187](#)

[Kavanaugh v. West Sonoma County Union High School District, \(2003\) 29 Cal. 4th 911](#)

CTA v. Rialto Unified School District, (1997) 14 Cal. 4th ~~627~~

[San627San](#) Jose Teachers Association, CTA, NEA v. Barozzi, (1991) 230 Cal.App.3d 1376

Management Resources:

CSBA PUBLICATIONS

Steroids and Students: What Boards Need to Know, Policy Brief, July 2005

CALIFORNIA INTERSCHOLASTIC FEDERATION PUBLICATIONS

California Interscholastic Federation Constitution and Bylaws

[Pursuing Victory with Honor, 1999](#)

COMMISSION ON TEACHER CREDENTIALING CODED CORRESPONDENCE

10-11 Information on Assembly Bill 346 Concerning the Activity Supervisor Clearance Certificate (ASCC), July 20, 2010

WEB SITES

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

California Athletic Trainers' Association: <http://www.ca-at.org>

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

California Interscholastic Federation: <http://www.cifstate.org>

Commission on Teacher Credentialing: <http://www.ctc.ca.gov>

National Athletic Trainers' Association: <http://www.nata.org>

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

Policy SIERRA COUNTY OFFICE OF EDUCATION

adopted: April 10, 2007 Sierraville, California

revised: April 8, 2011

revised: July 12, 2011

revised: August 8, 2017

# SIERRA COUNTY OFFICE OF EDUCATION

## RESOLUTION NO. 18-002

### 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 2016-2017 and 2017-2018 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 2016-2017 and 2017-2018 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 12, 2017 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

VACANT:

---

Tim Driscoll, Clerk



## **Sierra County Office of Education**

**Unaudited Actuals  
2016/17**

**September 12, 2017  
Merrill M. Grant, Ed.D./Superintendent**

Sierra County Office of Education  
Unaudited Actuals  
2016/17

**COUNTY OFFICE SUPPORTED SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT – 2016-17**

- ❖ Provided financial software, .90 FTE technology director, counseling, nursing, and for excess business services staff time.
- ❖ Provided special education service to SPJUSD resource students.
- ❖ Continued career technical education courses at LHS for SPJUSD students.
- ❖ Negotiated the construction of a communication tower at the Sierraville school site with Verizon. Agreement includes benefit of improved cellular reception, monthly rents of \$900 for tower site.



**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 \$36,578 for an ending fund balance of \$2,331,426.

Beginning Funding Balance 7/01/2015: \$2,694,339  
Net increase in Fund Balance: \$ 36,578  
Ending Fund Balance: 6/30/2016: \$2,331,426

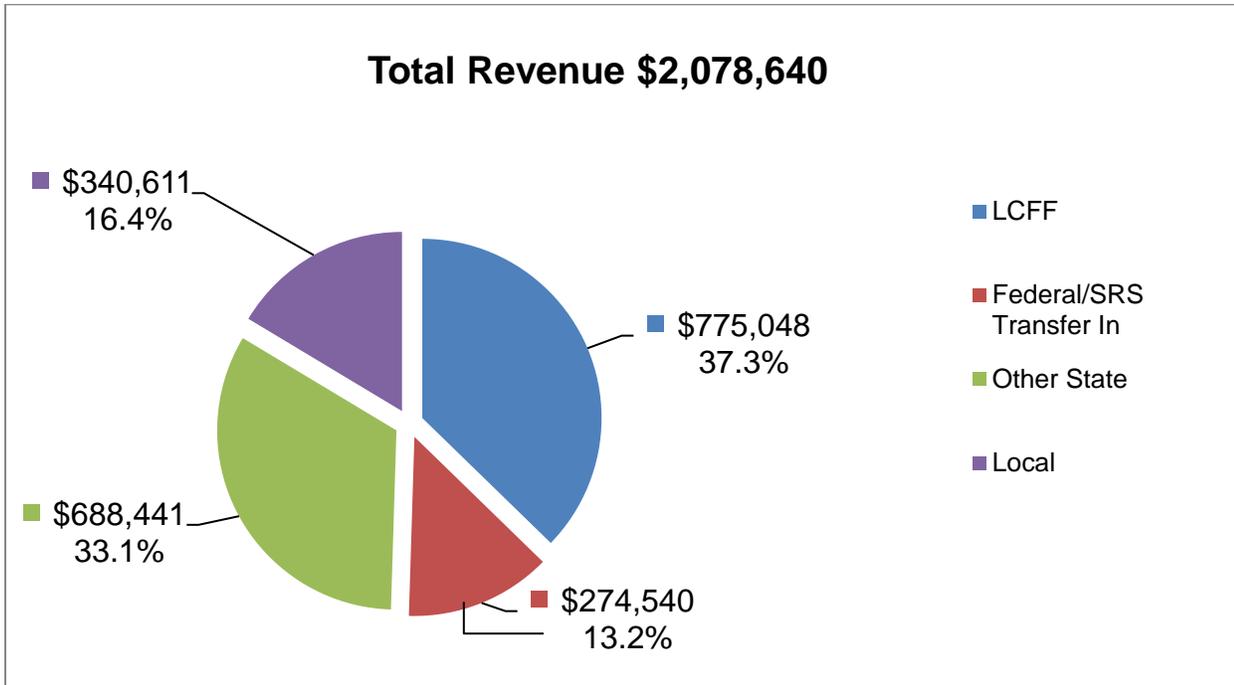
Components of Ending Fund Balance

1) Revolving Cash:	\$	500
2) Restricted:	\$	32,559
3) Other Commitments	\$	148,078
4) Assigned	\$	9,794
5) Res Econ. Uncertainties:	\$	208,560
6) Unassigned:	\$	2,331,426



Sierra County Office of Education  
Unaudited Actuals  
2016/17

**2016-2017 RESOURCES**

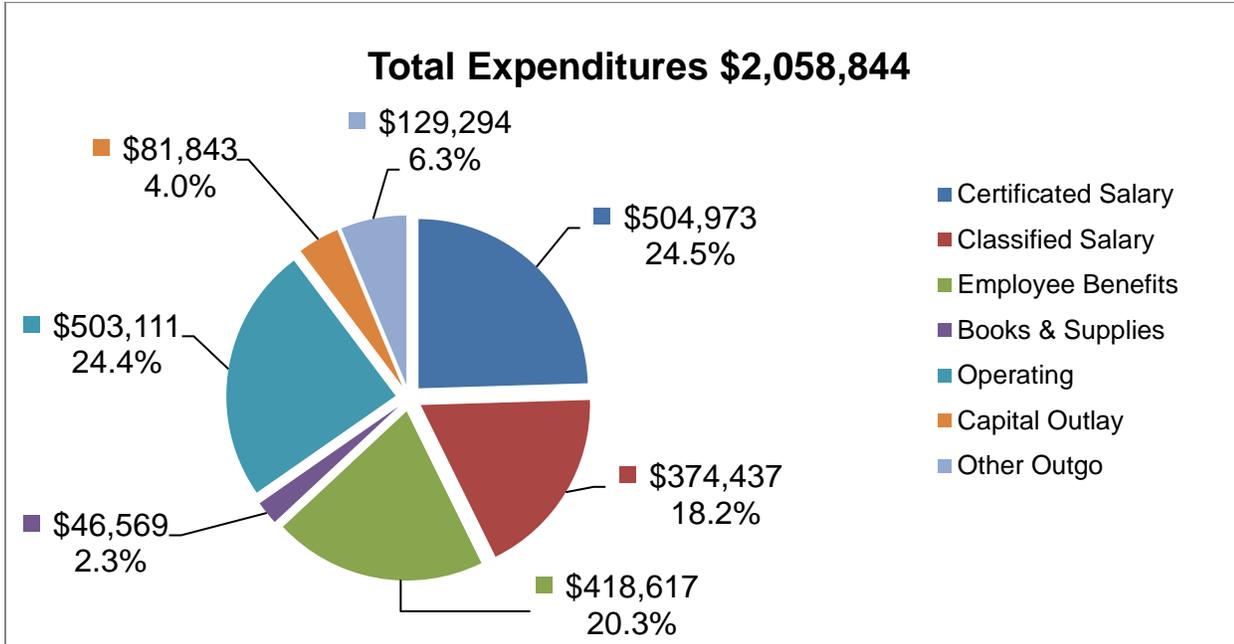


The chart below compares revenue for all Funds (01 and 16) 2012-2013, 2013-2014, 2014-2015, 2015-2016 actuals, 2016-2017 unaudited actuals, and 2017-2018 budget.

Description	2012-2013 Actuals	2013-2014 Actuals	2014-2015 Actuals	2015-16 Actuals	2016-17 Unaudited Actuals	2017-2018 Budget
LCFF Sources	\$ 487,589	\$ 676,266	\$ 939,125	\$ 815,911	\$ 775,048	807,673
Federal	559,883	565,127	509,485	503,545	274,540	255,700
Other State	517,575	502,506	502,695	701,811	688,441	654,087
Local	283,918	229,395	179,216	191,865	340,611	306,293
<b>Total</b>	<b>\$1,848,965</b>	<b>\$1,973,294</b>	<b>\$2,130,521</b>	<b>2,213,132</b>	<b>2,078,640</b>	<b>\$2,023,753</b>

Sierra County Office of Education  
Unaudited Actuals  
2016/17

**2016-2017 EXPENDITURES**



The chart below compares expenditures from all Funds (01 & 16) for 2012-2013, 2013-2014, 2014-2015, 2015-2016 actuals, 2016-2017 unaudited actuals, and 2017-2018 budget.

Description	2012-2013 Actuals	2013-2014 Actuals	2014-2015 Actuals	2015-16 Actuals	2016-17 Unaudited Actuals	2017-2018 Budget
Certificated	\$ 293,901	\$ 336,904	\$ 332,452	\$ 377,396	\$ 504,973	\$ 437,973
Classified	336,222	342,354	313,381	343,330	374,437	382,141
Benefits	307,122	307,999	302,185	330,652	418,617	380,668
Books & Supplies	21,440	18,079	59,472	29,151	46,569	69,135
Services & Operating	223,457	328,217	399,780	402,700	503,111	583,250
Capital Outlay	0	39,431	13,089	6,264	81,843	38,867
Other Outgo	681,405	627,449	519,316	389,640	129,294	117,788
<b>Total</b>	<b>\$1,863,547</b>	<b>\$2,000,433</b>	<b>\$1,939,675</b>	<b>\$1,879,133</b>	<b>\$2,058,844</b>	<b>\$2,009,822</b>

Sierra County Office of Education  
 Unaudited Actuals  
 2016/17

**Other**

- Forest Reserve Fund 16
  - County's Share of Revenue.....\$ 16,781
  - Transfer to District.....\$ 95,090
  
- Debt
  - Net OPEB Obligation: \$148,078
  - Compensated Absences Payable: \$ 7,264
  - Net Pension Liability: \$738,278 (FYE 2016)
  
- Indirect Cost Rate:
  - Fiscal Year 2015-2016.....18.56%
  - Fiscal Year 2016-2017.....18.83%
  - Fiscal Year 2017-2018..... .87% 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
2016-2017:	35

**Expenditure Paid per Funding Source**

Total Federal, State and Local Funds.....	\$830,956
Federal Expenditures.....	\$251,881
State and Local Expenditures.....	\$579,075
Local only.....	\$ 70,555

**Maintenance of Effort**

State and Local Expenditures per capita

2013-2014.....	\$12,042
2014-2015.....	\$11,952 revised
2015-2016.....	\$13,337
2016-2017.....	\$16,545

## Gen Fund Budget Comparison Worksheet

<b>Materiality Threshold</b>
\$: .....
%: .....

### Unrestricted

### Restricted

### Total

	Unrestricted				Restricted				Total						
	Year:	16/17	16/17	Pos (Neg)	%	16/17	16/17	Pos (Neg)	%	16/17	16/17	Pos (Neg)	%		
	Period:	Estimated	Unaudited	Difference	Change	Estimated	Unaudited	Difference	Change	Estimated	Unaudited	Difference	Change		
	Actuals	Actuals			Actuals	Actuals			Actuals	Actuals					
<b>Revenues</b>															
Revenue Limit Funding	10-8099	795,320	775,048	(20,272)	-2.55%	1	-	-	-	795,320	775,048	(20,272)	-2.55%		
Federal Revenues	00-8299	-	-	-	-		162,340	162,670	330	0.20%		162,340	162,670	330	0.20%
State Revenues	00-8599	2,249	5,372	3,123	138.86%	2	785,882	683,069	(102,813)	-13.08%	10	788,131	688,441	(99,690)	-12.65%
Local Revenues	00-8799	301,793	331,611	29,818	9.88%	3	4,500	9,000	4,500	100.00%	11	306,293	340,611	34,318	11.20%
<b>Total Revenues</b>		<b>1,099,362</b>	<b>1,112,032</b>	<b>12,670</b>	<b>1.15%</b>		<b>952,722</b>	<b>854,739</b>	<b>(97,983)</b>	<b>-10.28%</b>		<b>2,052,084</b>	<b>1,966,771</b>	<b>(85,313)</b>	<b>-4.16%</b>
<b>Expenditures</b>															
Certificated Salaries	00-1999	174,843	182,517	7,674	4.39%		314,124	322,455	8,331	2.65%		488,967	504,973	16,006	3.27%
Classified Salaries	00-2999	237,159	264,720	27,561	11.62%	4	106,859	109,717	2,858	2.67%		344,018	374,437	30,419	8.84%
Benefits & Taxes	00-3999	232,590	237,313	4,723	2.03%		177,197	181,304	4,107	2.32%		409,787	418,617	8,830	2.15%
Materials & Supplies	00-4999	24,316	9,005	(15,311)	-62.97%	5	54,011	37,563	(16,448)	-30.45%	12	78,327	46,569	(31,758)	-40.55%
Operating Expenditure	00-5999	358,618	306,893	(51,725)	-14.42%	6	310,575	196,218	(114,357)	-36.82%	13	669,193	503,111	(166,082)	-24.82%
Capital Outlay	00-6599	20,000	26,475	6,475	32.38%	7	64,032	55,368	(8,664)	-13.53%	14	84,032	81,843	(2,189)	-2.60%
Other Outgo	7100-7299, 7400-7499	24,428	17,424	(7,004)	-28.67%	8	-	-	-	-		24,428	17,424	(7,004)	-28.67%
Other Outgo	00-7399	(25,533)	(56,760)	(31,227)	122.30%	9	25,533	56,760	31,227	122.30%	9	-	-	-	-
<b>Total Expenditures</b>		<b>1,046,421</b>	<b>987,587</b>	<b>(58,834)</b>	<b>-5.62%</b>		<b>1,052,331</b>	<b>959,386</b>	<b>(92,945)</b>	<b>-8.83%</b>		<b>2,098,752</b>	<b>1,946,974</b>	<b>(151,778)</b>	<b>-7.23%</b>
<b>Rev less Exp</b>		<b>52,941</b>	<b>124,444</b>	<b>71,503</b>	<b>135.06%</b>		<b>(99,609)</b>	<b>(104,647)</b>	<b>(5,038)</b>	<b>5.06%</b>		<b>(46,668)</b>	<b>19,797</b>	<b>66,465</b>	<b>-142.42%</b>
<b>Other Sources/Uses</b>															
Transfers In	00-8979	13,360	16,781	3,421	25.60%		-	-	-	-		13,360	16,781	3,421	25.60%
Contributions	00-8999	(42,626)	(55,648)	(13,022)	30.55%	15	42,626	55,648	13,022	30.55%	15	-	-	-	-
Transfers Out	00-7699	-	-	-	-		-	-	-	-		-	-	-	-
<b>Total Other Sources</b>		<b>(29,266)</b>	<b>(38,868)</b>	<b>(9,602)</b>	<b>32.81%</b>		<b>42,626</b>	<b>55,648</b>	<b>13,022</b>	<b>30.55%</b>		<b>13,360</b>	<b>16,781</b>	<b>3,421</b>	<b>25.60%</b>
<b>Change in Fund Bal</b>		<b>23,675</b>	<b>85,576</b>	<b>61,901</b>	<b>261.46%</b>		<b>(56,983)</b>	<b>(48,999)</b>	<b>7,984</b>	<b>-14.01%</b>		<b>(33,308)</b>	<b>36,578</b>	<b>69,886</b>	<b>-209.82%</b>
<b>Beg Fund Bal</b>		<b>2,612,781</b>	<b>2,612,781</b>	<b>0</b>	<b>0.00%</b>		<b>81,558</b>	<b>81,557</b>	<b>(0)</b>	<b>0.00%</b>		<b>2,694,339</b>	<b>2,694,339</b>	<b>0</b>	<b>0.00%</b>
Adjustments		-	-	-	-		-	-	-	-		-	-	-	-
Adj Beg Fund Bal		2,612,781	2,612,781	0	0.00%		81,558	81,557	(0)	0.00%		2,694,339	2,694,339	0	0.00%
<b>End Fund Bal</b>		<b>2,636,456</b>	<b>2,698,358</b>	<b>61,902</b>	<b>2.35%</b>		<b>24,575</b>	<b>32,559</b>	<b>7,984</b>	<b>32.49%</b>		<b>2,661,031</b>	<b>2,730,917</b>	<b>69,886</b>	<b>2.63%</b>
Non Spendable		500	500	-	-		24,575	32,559	7,984	32.49%		500	500	-	-
Restricted		-	-	-	-		-	-	-	-		24,575	32,559	7,984	32.49%
Committed		118,735	148,078	29,343	24.71%		-	-	-	-		118,735	148,078	29,343	24.71%
Assigned		-	9,794	9,794			-	-	-	-		-	9,794	9,794	
REU		208,560	208,560	-	-		-	-	-	-		208,560	208,560	-	-
Unassigned		<b>2,308,661</b>	<b>2,331,426</b>	<b>22,765</b>	<b>0.99%</b>		<b>(0)</b>	<b>(0)</b>	<b>0</b>	<b>-100.00%</b>		<b>2,308,661</b>	<b>2,331,426</b>	<b>22,766</b>	<b>0.99%</b>

**REU is:                      9.9%                      10.7%**

Tickmark Legend

1	Unrest State Revenue increased \$34,337 - EPA Revenue increased \$2,751 - Property Taxes decreased <\$16,816>. Net Revenue reduction of <\$20,272>.
2	Mandated Block Grant revenue increased \$1,985 - Lottery Unrestricted increased \$939 - Misc. other state revenue \$199. Net revenue increase of \$3,123.
3	Interest increased \$4,475 - Interagency (SCOE) increased \$23,287 - Other revenue increased \$2,056. Net revenue increase of \$29,818.
4	Classified expenditures for services to District increased \$26,476 - Other salary expenditure increase \$1,085. Net expenditure increase \$27,561.
5	Overall reduction in unrestricted Materials & Supplies expenditures. Net expenditure reduction of <\$15,311>.
6	Unrestricted Travel & Conference expense reduced <\$5,091> - Dues expenditures reduced <\$7,689> - Rents expenses reduced <\$1,894> - Professional Consulting expenditures reduced <\$35,064>. Other misc. expense reductions <\$1,987>. Net expenditure reduced <\$51,725>.
7	Unrestricted capital equipment for Polycom equipment increased \$6,475.
8	Unrestricted EPA contribution to ROP/CTE reduced <\$7,004>.
9	Unrestricted/Restricted Indirect Cost Rate increased to reflect true cost of programs.
10	Special Education Revenues increased \$4,300 - TUPE revenue deferred/carryover <\$73,638> - Foster Youth Receivable/Carryforward <\$40,277> - STRS on Behalf \$6,802. Net Revenue change <\$102,813>.
11	Additional local funding for Friday Night Live activities, Net revenue increase \$4,500
12	Overall reduction in restricted Materials & Supplies expenditures. Net expenditure reduction of <\$16,448>.
13	Restricted Contracted Sub-agreements for services reduced expenditures <\$25,774> - Restricted Travel & Converenced expenses increased \$3,941 - Professional consultant expenditures reduced <\$91,953> - Other misc operating services <\$571>. Net expenditure reduction <\$114,357>
14	Restricted Capital Outlay for building improvements reduced expenditures <\$8,664>
15	Increased contributions to Restricted sources from Unrestricted funds to cover program expenditures.
16	Unrestricted Lottery funds assigned for instructional materials.
17	
18	
19	
20	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2016-17 Unaudited Actuals	2017-18 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
16	Forest Reserve Fund	G	G
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund		
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals		
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
NCMOE	No Child Left Behind Maintenance of Effort	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	
PCR	Program Cost Report	GS	
SEA	Special Education Revenue Allocations	S	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2016-17 Unaudited Actuals	2017-18 Budget
SIAA	Summary of Interfund Activities - Actuals	G	

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 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)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	775,048.34	0.00	775,048.34	807,673.00	0.00	807,673.00	4.2%
2) Federal Revenue		8100-8299	0.00	162,669.83	162,669.83	0.00	162,340.00	162,340.00	-0.2%
3) Other State Revenue		8300-8599	5,371.94	683,069.35	688,441.29	2,964.00	651,123.00	654,087.00	-5.0%
4) Other Local Revenue		8600-8799	331,611.38	9,000.00	340,611.38	301,793.00	4,500.00	306,293.00	-10.1%
5) TOTAL REVENUES			1,112,031.66	854,739.18	1,966,770.84	1,112,430.00	817,963.00	1,930,393.00	-1.8%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	182,517.27	322,455.46	504,972.73	170,708.00	267,265.00	437,973.00	-13.3%
2) Classified Salaries		2000-2999	264,720.26	109,717.00	374,437.26	242,939.00	139,202.00	382,141.00	2.1%
3) Employee Benefits		3000-3999	237,313.23	181,303.57	418,616.80	193,162.00	187,506.00	380,668.00	-9.1%
4) Books and Supplies		4000-4999	9,005.07	37,563.47	46,568.54	16,377.00	52,758.00	69,135.00	48.5%
5) Services and Other Operating Expenditures		5000-5999	306,892.96	196,218.33	503,111.29	357,595.00	225,655.00	583,250.00	15.9%
6) Capital Outlay		6000-6999	26,475.00	55,368.01	81,843.01	20,000.00	18,867.00	38,867.00	-52.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	17,423.96	0.00	17,423.96	24,428.00	0.00	24,428.00	40.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(56,760.38)	56,760.38	0.00	(9,571.00)	9,571.00	0.00	0.0%
9) TOTAL EXPENDITURES			987,587.37	959,386.22	1,946,973.59	1,015,638.00	900,824.00	1,916,462.00	-1.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			124,444.29	(104,647.04)	19,797.25	96,792.00	(82,861.00)	13,931.00	-29.6%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	16,780.52	0.00	16,780.52	13,360.00	0.00	13,360.00	-20.4%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(55,648.40)	55,648.40	0.00	(82,861.00)	82,861.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(38,867.88)	55,648.40	16,780.52	(69,501.00)	82,861.00	13,360.00	-20.4%

Description	2016-17 Unaudited Actuals			2017-18 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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>	85,576.41	(48,998.64)	36,577.77	27,291.00	0.00	27,291.00	-25.4%
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	2,612,781.45	81,557.42	2,694,338.87	2,698,357.86	32,558.78	2,730,916.64	1.4%
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)	2,612,781.45	81,557.42	2,694,338.87	2,698,357.86	32,558.78	2,730,916.64	1.4%
d) Other Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)	2,612,781.45	81,557.42	2,694,338.87	2,698,357.86	32,558.78	2,730,916.64	1.4%
2) Ending Balance, June 30 (E + F1e)	2,698,357.86	32,558.78	2,730,916.64	2,725,648.86	32,558.78	2,758,207.64	1.0%
Components of Ending Fund Balance							
a) Nonspendable							
Revolving Cash	500.00	0.00	500.00	500.00	0.00	500.00	0.0%
Stores	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	0.00	32,558.78	32,558.78	0.00	32,558.78	32,558.78	0.0%
c) Committed							
Stabilization Arrangements	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments	148,078.00	0.00	148,078.00	148,078.00	0.00	148,078.00	0.0%
d) Assigned							
Other Assignments	9,793.67	0.00	9,793.67	9,793.67	0.00	9,793.67	0.0%
e) Unassigned/unappropriated							
Reserve for Economic Uncertainties	208,560.00	0.00	208,560.00	195,000.00	0.00	195,000.00	-6.5%
Unassigned/Unappropriated Amount	2,331,426.19	0.00	2,331,426.19	2,372,277.19	0.00	2,372,277.19	1.8%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 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)	
<b>G. ASSETS</b>									
1) Cash		9110	2,737,929.36	(49,442.48)	2,688,486.88				
a) in County Treasury		9111	0.00	0.00	0.00				
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	0.00	0.00	0.00				
3) Accounts Receivable		9290	1,728.11	164,849.88	166,577.99				
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			2,740,157.47	115,407.40	2,855,564.87				
9) TOTAL ASSETS									
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9480	0.00	0.00	0.00				
2) TOTAL DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	41,799.61	3,888.75	45,688.36				
2) Due to Grantor Governments		9590	0.00	14,052.82	14,052.82				
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	64,907.05	64,907.05				
6) TOTAL LIABILITIES			41,799.61	82,848.62	124,648.23				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									

Description (must agree with line F2) (G9 + H2) - (I6 + J2)	2016-17 Unaudited Actuals		2017-18 Budget		% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Unrestricted (D)	Restricted (E)	
	2,698,357.86	32,558.78			
	Total Fund col. A + B (C)		Total Fund col. D + E (F)		
		2,730,916.64			

Description	2016-17 Unaudited Actuals			2017-18 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)	
<b>LCFF SOURCES</b>							
Principal Apportionment	581,298.00	0.00	581,298.00	632,831.00	0.00	632,831.00	8.9%
State Aid - Current Year	120,360.00	0.00	120,360.00	119,751.00	0.00	119,751.00	-0.5%
Education Protection Account State Aid - Current Year	(10,840.00)	0.00	(10,840.00)	(12,323.00)	0.00	(12,323.00)	13.7%
State Aid - Prior Years							
Tax Relief Subventions	602.05	0.00	602.05	601.00	0.00	601.00	-0.2%
Homeowners' Exemptions	1,214.15	0.00	1,214.15	0.00	0.00	0.00	-100.0%
Timber Yield Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes							
County & District Taxes	62,673.78	0.00	62,673.78	63,324.00	0.00	63,324.00	1.0%
Secured Roll Taxes	2,265.94	0.00	2,265.94	2,809.00	0.00	2,809.00	24.0%
Unsecured Roll Taxes	0.00	0.00	0.00	50.00	0.00	50.00	New
Prior Years' Taxes	17,474.42	0.00	17,474.42	630.00	0.00	630.00	-96.4%
Supplemental Taxes							
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	775,048.34	0.00	775,048.34	807,673.00	0.00	807,673.00	4.2%
<b>LCFF Transfers</b>							
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%

Unaudited Actuals  
County School Service Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 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/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			775,048.34	0.00	775,048.34	807,673.00	0.00	807,673.00	4.2%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	93,310.00	93,310.00	0.00	93,841.00	93,841.00	0.6%
Special Education Discretionary Grants		8182	0.00	35,849.00	35,849.00	0.00	31,912.00	31,912.00	-11.0%
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%
Title I, Part A, Basic	3010	8290		0.00	0.00		0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 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)		
Title III, Part A, English Learner Program	4203	8290		0.00	0.00			0.00	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290		0.00	0.00			0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 4204, 5510	8290		7,967.00	7,967.00			6,636.00	6,636.00	-16.7%
Career and Technical Education	3500-3599	8290		0.00	0.00			0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	25,543.83	25,543.83	0.00	29,951.00	29,951.00	29,951.00	17.3%
<b>TOTAL FEDERAL REVENUE</b>			0.00	162,669.83	162,669.83	0.00	162,340.00	162,340.00	162,340.00	-0.2%
<b>OTHER STATE REVENUE</b>										
Other State Apportionments										
ROC/P Entitlement	6360	8319		0.00	0.00			0.00	0.00	0.0%
Prior Years										
Special Education Master Plan	6500	8311		428,327.00	428,327.00		454,554.00	454,554.00	454,554.00	6.1%
Current Year										
Prior Years	6500	8319		2,886.00	2,886.00		2,886.00	2,886.00	2,886.00	0.0%
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		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,784.00	0.00	2,784.00	799.00	799.00	799.00	799.00	-71.3%
Lottery - Unrestricted and Instructional Materials		8560	2,388.94	330.00	2,718.94	2,165.00	614.00	2,779.00	2,779.00	2.2%
Tax Relief Subventions										
Restricted Levies - Other										
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		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	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590		36,732.97	36,732.97		110,795.00	110,795.00	110,795.00	201.6%
California Clean Energy Jobs Act	6230	8590		60,032.00	60,032.00		14,867.00	14,867.00	14,867.00	-75.2%
Career Technical Education Incentive										

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 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)	
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	199.00	154,761.38	154,960.38	0.00	67,407.00	67,407.00	-56.5%
<b>TOTAL, OTHER STATE REVENUE</b>			5,371.94	683,069.35	688,441.29	2,964.00	651,123.00	654,087.00	-5.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 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)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue County and District Taxes			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Equipment/Supplies		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8660	19,474.33	0.00	19,474.33	15,000.00	0.00	15,000.00	-23.0%
Interest									
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		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Fees		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8677	309,676.97	0.00	309,676.97	286,389.00	0.00	286,389.00	-7.5%
Interagency Services		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts									
Other Local Revenue Plus: Misc Funds Non-LCFF									

Unaudited Actuals  
County School Service Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	2016-17 Unaudited Actuals			2017-18 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)	
(50%) Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue	2,460.08	9,000.00	11,460.08	404.00	4,500.00	4,904.00	-57.2%
Tuition	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In	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		0.00	0.00		0.00	0.00	0.0%
From County Offices		0.00	0.00		0.00	0.00	0.0%
From JPAs		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers							
From Districts or Charter Schools		0.00	0.00		0.00	0.00	0.0%
From County Offices		0.00	0.00		0.00	0.00	0.0%
From JPAs		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments							
From Districts or Charter Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE	331,611.38	9,000.00	340,611.38	301,793.00	4,500.00	306,293.00	-10.1%
TOTAL, REVENUES	1,112,031.66	854,739.18	1,966,770.84	1,112,430.00	817,963.00	1,930,393.00	-1.8%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 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)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	55,493.00	204,201.32	259,694.32	48,503.00	204,530.00	253,033.00	-2.6%
Certificated Pupil Support Salaries		1200	0.00	62,147.90	62,147.90	0.00	62,735.00	62,735.00	0.9%
Certificated Supervisors' and Administrators' Salaries		1300	127,024.27	56,106.24	183,130.51	122,205.00	0.00	122,205.00	-33.3%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			182,517.27	322,455.46	504,972.73	170,708.00	267,265.00	437,973.00	-13.3%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	12,154.48	86,173.49	98,327.97	11,088.00	116,726.00	127,814.00	30.0%
Classified Support Salaries		2200	5,047.70	6,785.60	11,833.30	5,280.00	6,192.00	11,472.00	-3.1%
Classified Supervisors' and Administrators' Salaries		2300	110,902.89	0.00	110,902.89	90,686.00	0.00	90,686.00	-18.2%
Clerical, Technical and Office Salaries		2400	136,615.19	0.00	136,615.19	135,885.00	0.00	135,885.00	-0.5%
Other Classified Salaries		2900	0.00	16,757.91	16,757.91	0.00	16,284.00	16,284.00	-2.8%
TOTAL, CLASSIFIED SALARIES			264,720.26	109,717.00	374,437.26	242,939.00	139,202.00	382,141.00	2.1%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	22,957.08	72,828.34	95,785.42	23,854.00	55,817.00	79,671.00	-16.8%
PERS		3201-3202	48,487.36	9,377.08	57,864.44	45,042.00	17,524.00	62,566.00	8.1%
OASDI/Medicare/Alternative		3301-3302	23,987.58	12,151.00	36,138.58	20,675.00	14,106.00	34,781.00	-3.8%
Health and Welfare Benefits		3401-3402	97,414.38	71,694.12	169,108.50	86,769.00	85,432.00	174,201.00	3.0%
Unemployment Insurance		3501-3502	237.37	211.84	449.21	208.00	203.00	411.00	-8.5%
Workers' Compensation		3601-3602	16,548.46	15,041.19	31,589.65	14,614.00	14,424.00	29,038.00	-8.1%
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	27,681.00	0.00	27,681.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			237,313.23	181,303.57	418,616.80	193,162.00	187,506.00	380,668.00	-9.1%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	614.00	614.00	New
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	7,207.01	22,747.47	29,954.48	10,965.00	34,790.00	45,755.00	52.7%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 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	1,798.06	14,816.00	16,614.06	5,412.00	17,354.00	22,766.00	37.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL BOOKS AND SUPPLIES</b>			9,005.07	37,563.47	46,568.54	16,377.00	52,758.00	69,135.00	48.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	65,226.10	65,226.10	0.00	44,000.00	44,000.00	-32.5%
Travel and Conferences		5200	11,758.76	14,714.55	26,473.31	15,705.00	11,112.00	26,817.00	1.3%
Dues and Memberships		5300	10,693.64	699.00	11,392.64	18,505.00	700.00	19,205.00	68.6%
Insurance		5400 - 5450	0.00	8,191.00	8,191.00	1,000.00	8,300.00	9,300.00	13.5%
Operations and Housekeeping Services		5500	5,377.06	5,174.87	10,551.93	4,000.00	5,200.00	9,200.00	-12.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	605.98	174.21	780.19	2,500.00	600.00	3,100.00	297.3%
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	277,728.17	101,748.35	379,476.52	314,285.00	155,443.00	469,728.00	23.8%
Communications		5900	729.35	290.25	1,019.60	1,600.00	300.00	1,900.00	86.3%
<b>TOTAL SERVICES AND OTHER OPERATING EXPENDITURES</b>			306,892.96	196,218.33	503,111.29	357,595.00	225,655.00	583,250.00	15.9%

Description	2016-17 Unaudited Actuals		2017-18 Budget		% Diff Column C & F	
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)
<b>CAPITAL OUTLAY</b>						
Land	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements	0.00	0.00	0.00	0.00	0.00	0.00
Buildings and Improvements of Buildings	0.00	55,368.01	55,368.01	0.00	18,867.00	18,867.00
Books and Media for New School Libraries or Major Expansion of School Libraries	0.00	0.00	0.00	0.00	0.00	0.00
Equipment	26,475.00	0.00	26,475.00	20,000.00	0.00	20,000.00
Equipment Replacement	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL, CAPITAL OUTLAY	26,475.00	55,368.01	81,843.01	20,000.00	18,867.00	38,867.00
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>						
Tuition						
Tuition for Instruction Under Interdistrict Attendance Agreements	0.00	0.00	0.00	0.00	0.00	0.00
State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools	17,423.96	0.00	17,423.96	24,428.00	0.00	24,428.00
Payments to County Offices	0.00	0.00	0.00	0.00	0.00	0.00
Payments to JPAs	0.00	0.00	0.00	0.00	0.00	0.00
Transfers of Pass-Through Revenues To Districts or Charter Schools	0.00	0.00	0.00	0.00	0.00	0.00
To County Offices	0.00	0.00	0.00	0.00	0.00	0.00
To JPAs	0.00	0.00	0.00	0.00	0.00	0.00
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools						
6500		0.00	0.00		0.00	0.00
To County Offices		0.00	0.00		0.00	0.00
6500		0.00	0.00		0.00	0.00
To JPAs		0.00	0.00		0.00	0.00
6500		0.00	0.00		0.00	0.00
ROC/P Transfers of Apportionments To Districts or Charter Schools						
6360		0.00	0.00		0.00	0.00
To County Offices		0.00	0.00		0.00	0.00
6360		0.00	0.00		0.00	0.00
To JPAs		0.00	0.00		0.00	0.00
6360		0.00	0.00		0.00	0.00
Other Transfers of Apportionments	0.00	0.00	0.00	0.00	0.00	0.00
All Other Transfers	0.00	0.00	0.00	0.00	0.00	0.00
7281-7283						

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 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 Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal			17,423.96	0.00	17,423.96	24,428.00	0.00	24,428.00	40.2%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(56,760.38)	56,760.38	0.00	(9,571.00)	9,571.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			(56,760.38)	56,760.38	0.00	(9,571.00)	9,571.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			987,687.37	959,386.22	1,946,973.59	1,015,638.00	900,824.00	1,916,462.00	-1.6%

Description	2016-17 Unaudited Actuals			2017-18 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)	
<b>INTERFUND TRANSFERS</b>							
<b>INTERFUND TRANSFERS IN</b>							
From: Special Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	16,780.52	0.00	16,780.52	13,360.00	0.00	13,360.00	-20.4%
(a) TOTAL INTERFUND TRANSFERS IN	16,780.52	0.00	16,780.52	13,360.00	0.00	13,360.00	-20.4%
<b>INTERFUND TRANSFERS OUT</b>							
To: Child Development Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	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%
<b>OTHER SOURCES/USES</b>							
<b>SOURCES</b>							
State Apportionments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds							
Proceeds from Sale/Lease- Purchase of Land/Buildings	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources							
County School Bldg Aid	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds							
Proceeds from Certificates of Participation	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	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%
<b>USES</b>							
Transfers of Funds from Lapsed/Reorganized LEAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 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%	
<b>CONTRIBUTIONS</b>										
Contributions from Unrestricted Revenues		8980	(55,648.40)	55,648.40	0.00	(82,861.00)	82,861.00	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			(55,648.40)	55,648.40	0.00	(82,861.00)	82,861.00	0.00	0.0%	
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>										
(a - b + c - d + e)			(38,867.88)	55,648.40	16,780.52	(69,501.00)	82,861.00	13,360.00	-20.4%	

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 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)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	775,048.34	0.00	775,048.34	807,673.00	0.00	807,673.00	4.2%
2) Federal Revenue		8100-8299	0.00	162,669.83	162,669.83	0.00	162,340.00	162,340.00	-0.2%
3) Other State Revenue		8300-8599	5,371.94	683,069.35	688,441.29	2,964.00	651,123.00	654,087.00	-5.0%
4) Other Local Revenue		8600-8799	331,611.38	9,000.00	340,611.38	301,793.00	4,500.00	306,293.00	-10.1%
5) TOTAL REVENUES			1,112,031.66	854,739.18	1,966,770.84	1,112,430.00	817,963.00	1,930,393.00	-1.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		108,926.04	514,537.11	623,463.15	100,323.00	572,383.00	672,706.00	7.9%
2) Instruction - Related Services	2000-2999		184,706.86	100,183.09	284,889.95	186,906.00	30,241.00	217,147.00	-23.8%
3) Pupil Services	3000-3999		36,027.34	176,423.13	212,450.47	16,150.00	157,576.00	173,726.00	-18.2%
4) Ancillary Services	4000-4999		0.00	14,152.06	14,152.06	0.00	85,936.00	85,936.00	507.2%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		620,663.04	58,757.25	679,420.29	667,648.00	9,571.00	677,219.00	-0.3%
8) Plant Services	8000-8999		19,840.13	95,333.58	115,173.71	20,183.00	45,117.00	65,300.00	-43.3%
9) Other Outgo	9000-9999	Except 7600-7699	17,423.96	0.00	17,423.96	24,428.00	0.00	24,428.00	40.2%
10) TOTAL EXPENDITURES			987,587.37	959,386.22	1,946,973.59	1,015,638.00	900,824.00	1,916,462.00	-1.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			124,444.29	(104,647.04)	19,797.25	96,792.00	(82,861.00)	13,931.00	-29.6%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers		8900-8929	16,780.52	0.00	16,780.52	13,360.00	0.00	13,360.00	-20.4%
a) Transfers In		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		8980-8999	(55,648.40)	55,648.40	0.00	(82,861.00)	82,861.00	0.00	0.0%
3) Contributions			(38,867.88)	55,648.40	16,780.52	(69,501.00)	82,861.00	13,360.00	-20.4%
4) TOTAL OTHER FINANCING SOURCES/USES									

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			85,576.41	(48,998.64)	36,577.77	27,291.00	0.00	27,291.00	-25.4%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance		9791	2,612,781.45	81,557.42	2,694,338.87	2,698,357.86	32,558.78	2,730,916.64	1.4%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments			2,612,781.45	81,557.42	2,694,338.87	2,698,357.86	32,558.78	2,730,916.64	1.4%
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	2,612,781.45	81,557.42	2,694,338.87	2,698,357.86	32,558.78	2,730,916.64	1.4%
e) Adjusted Beginning Balance (F1c + F1d)			2,698,357.86	32,558.78	2,730,916.64	2,725,648.86	32,558.78	2,758,207.64	1.0%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable		9711	500.00	0.00	500.00	500.00	0.00	500.00	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	32,558.78	32,558.78	0.00	32,558.78	32,558.78	0.0%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	148,078.00	0.00	148,078.00	148,078.00	0.00	148,078.00	0.0%
Other Commitments (by Resource/Object)									
d) Assigned		9780	9,793.67	0.00	9,793.67	9,793.67	0.00	9,793.67	0.0%
Other Assignments (by Resource/Object)									
e) Unassigned/unappropriated		9789	208,560.00	0.00	208,560.00	195,000.00	0.00	195,000.00	-6.5%
Reserve for Economic Uncertainties									
Unassigned/Unappropriated Amount		9790	2,331,426.19	0.00	2,331,426.19	2,372,277.19	0.00	2,372,277.19	1.8%

Unaudited Actuals  
 County School Service Fund  
 Exhibit: Restricted Balance Detail

46 10462 0000000  
 Form 01

Sierra County Office of Education  
 Sierra County

Resource	Description	2016-17	2017-18
		Unaudited Actuals	Budget
6230	California Clean Energy Jobs Act	4,663.99	4,663.99
6300	Lottery: Instructional Materials	2,236.79	2,236.79
6500	Special Education	1,083.00	1,083.00
6512	Special Ed: Mental Health Services	24,575.00	24,575.00
Total, Restricted Balance		<u>32,558.78</u>	<u>32,558.78</u>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	111,870.17	93,360.00	-16.5%
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			111,870.17	93,360.00	-16.5%
<b>B. EXPENDITURES</b>					
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	95,089.65	80,000.00	-15.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			95,089.65	80,000.00	-15.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			16,780.52	13,360.00	-20.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	16,780.52	13,360.00	-20.4%
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			(16,780.52)	(13,360.00)	-20.4%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Forest Reserve Funds		8260	16,780.52	13,360.00	-20.4%
Pass-Through Revenues from Federal Sources		8287	95,089.65	80,000.00	-15.9%
<b>TOTAL, FEDERAL REVENUE</b>			<b>111,870.17</b>	<b>93,360.00</b>	<b>-16.5%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>111,870.17</b>	<b>93,360.00</b>	<b>-16.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	95,089.65	80,000.00	-15.9%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>95,089.65</b>	<b>80,000.00</b>	<b>-15.9%</b>
<b>TOTAL, EXPENDITURES</b>			<b>95,089.65</b>	<b>80,000.00</b>	<b>-15.9%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	16,780.52	13,360.00	-20.4%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>16,780.52</b>	<b>13,360.00</b>	<b>-20.4%</b>

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	111,870.17	93,360.00	-16.5%
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			111,870.17	93,360.00	-16.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	95,089.65	80,000.00	-15.9%
10) TOTAL, EXPENDITURES			95,089.65	80,000.00	-15.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			16,780.52	13,360.00	-20.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	16,780.52	13,360.00	-20.4%
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			(16,780.52)	(13,360.00)	-20.4%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2016-17 Unaudited Actuals</u>	<u>2017-18 Budget</u>
		<u>0.00</u>	<u>0.00</u>
Total, Restricted Balance			

Description	2016-17 Unaudited Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	361.34	362.62	362.62	394.80	394.80	394.80
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	361.34	362.62	362.62	394.80	394.80	394.80
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	0.85	0.88	0.88	0.88	0.88	0.88
c. Special Education-NPS/LCI						
d. Special Education Extended Year	0.85	0.85	0.85	0.85	0.85	0.85
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	15.00	15.14	15.14	15.14	15.14	15.14
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	16.70	16.87	16.87	16.87	16.87	16.87
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	378.04	379.49	379.49	411.67	411.67	411.67
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2016-17 Unaudited Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
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						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	<b>0.01</b>	<b>0.01</b>	<b>0.01</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>2. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	0.85	0.88	0.88	0.88	0.88	0.88
c. Special Education-NPS/LCI						
d. Special Education Extended Year	0.85	0.85	0.85	0.85	0.85	0.85
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
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
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	<b>1.70</b>	<b>1.73</b>	<b>1.73</b>	<b>1.73</b>	<b>1.73</b>	<b>1.73</b>
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	<b>1.71</b>	<b>1.74</b>	<b>1.74</b>	<b>1.73</b>	<b>1.73</b>	<b>1.73</b>
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2016-17 Unaudited Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals  
2016-17 Unaudited Actuals  
Schedule of Capital Assets

46 10462 0000000  
Form ASSET

Sierra County Office of Education  
Sierra County

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
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
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	501,900.00		501,900.00	55,368.00		557,268.00
Equipment	234,977.01		234,977.01	26,475.00		261,452.01
Total capital assets being depreciated	736,877.01	0.00	736,877.01	81,843.00	0.00	818,720.01
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(239,073.00)		(239,073.00)		17,033.00	(256,106.00)
Equipment	(214,189.16)		(214,189.16)		32,440.00	(246,629.16)
Total accumulated depreciation	(453,262.16)	0.00	(453,262.16)	0.00	49,473.00	(502,735.16)
Total capital assets being depreciated, net	283,614.85	0.00	283,614.85	81,843.00	49,473.00	315,984.85
Governmental activity capital assets, net	283,614.85	0.00	283,614.85	81,843.00	49,473.00	315,984.85
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

Form	Description	Value
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$197,651.30
	Appropriations Subject to Limit	\$197,651.30
	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 2018-19, subject to CDE approval.	0.87%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2018-19 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:

2016-17 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: \_\_\_\_\_

Date: \_\_\_\_\_

County Superintendent/Designee

(Original signature required)

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

For County Office of Education:

Nona Griesert

Name

Business Manager

Title

(530) 993-1660, ext. \*838

Telephone

ngriesert@spjUSD.org

E-mail Address

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
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	738,278.00		738,278.00	0.00		738,278.00	
Net OPEB Obligation	118,731.98		118,731.98	29,347.00		148,078.98	
Compensated Absences Payable	20,292.00		20,292.00	7,263.87		27,555.87	
Governmental activities long-term liabilities	877,301.98	0.00	877,301.98	36,610.87	0.00	913,912.85	0.00
<b>Business-Type Activities:</b>							
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

	2016-17 Calculations			2017-18 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b>	<b>2015-16 Actual</b>			<b>2016-17 Actual</b>		
(2015-16 Actual Appropriations Limit and Gann ADA are from county's prior year Gann data reported to the CDE)						
<b>PRIOR YEAR APPROPRIATIONS LIMIT</b>						
1. Program Portion of Prior Year Appropriations Limit (Preload/Line D16c, PY column)	4.71		4.71			4.96
2. Other Services Portion of Prior Year Appropriations Limit (Preload/Line D16d, PY column)	197,737.33		197,737.33			197,646.34
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Lines A1 plus A2)	197,742.04	0.00	197,742.04			197,651.30
<b>PRIOR YEAR GANN ADA</b>						
4. Program ADA (Preload/Line B3, PY column)	0.01		0.01			0.01
5. Other ADA (Preload/Line B4, PY column)	382.28		382.28			362.62
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA</b>	<b>Adjustments to 2015-16</b>			<b>Adjustments to 2016-17</b>		
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>						
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
<b>ADJUSTMENTS TO PRIOR YEAR ADA</b> (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>B. CURRENT YEAR GANN ADA</b>	<b>2016-17 Annual Report</b>			<b>2017-18 Annual Estimate</b>		
<b>CURRENT YEAR PROGRAM ADA</b> (2016-17 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
	<b>2016-17 P2 Report</b>			<b>2017-18 P2 Estimate</b>		
<b>CURRENT YEAR OTHER ADA</b>						
4. Total District Gann ADA (District Form GANN, Line B3)			362.62			394.80
<b>C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	<b>2016-17 Actual</b>			<b>2017-18 Budget</b>		
<b>TAXES AND SUBVENTIONS (Funds 01, 09, and 62)</b>						
1. Homeowners' Exemption (Object 8021)	602.05		602.05	601.00		601.00
2. Timber Yield Tax (Object 8022)	1,214.15		1,214.15	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)	62,673.78		62,673.78	63,324.00		63,324.00
5. Unsecured Roll Taxes (Object 8042)	2,265.94		2,265.94	2,809.00		2,809.00
6. Prior Years' Taxes (Object 8043)	0.00		0.00	50.00		50.00
7. Supplemental Taxes (Object 8044)	17,474.42		17,474.42	630.00		630.00
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)						
17. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C16)	84,230.34	0.00	84,230.34	67,414.00	0.00	67,414.00

	2016-17 Calculations			2017-18 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)	84,230.34	0.00	84,230.34	67,414.00	0.00	67,414.00
<b>EXCLUDED APPROPRIATIONS</b>						
20. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			0.00			0.00
<b>OTHER EXCLUSIONS</b>						
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
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
25. LCFF - CY (objects 8011 and 8012)	701,658.00		701,658.00	752,582.00		752,582.00
26. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(10,840.00)		(10,840.00)	(12,323.00)		(12,323.00)
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	690,818.00	0.00	690,818.00	740,259.00	0.00	740,259.00
<b>DATA FOR INTEREST CALCULATION</b>						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	1,966,770.84		1,966,770.84	1,930,393.00		1,930,393.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	19,474.33		19,474.33	15,000.00		15,000.00
<b>APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>D. PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A10)			4.71			4.96
2. Inflation Adjustment			1.0537			1.0369
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)			4.96			0.00
5. Revised Prior Year Other Services Limit (Lines A2 plus A11)			197,737.33			197,646.34
6. Inflation Adjustment			1.0537			1.0369
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A13]) (Round to four decimal places)			0.9486			1.0887
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			197,646.34			223,117.62
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			197,651.30			223,117.62
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
10. Local Revenues Excluding Interest (Line C19)			84,230.34			67,414.00
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)			113,420.96			155,703.62
12. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			1,976.65			1,747.30
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			86,206.99			69,161.30
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			111,444.31			153,956.32
14. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D12b)			86,206.99			
b. State Subventions (Line D13)			111,444.31			
c. Less: Excluded Appropriations (Line C24)			0.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)			197,651.30			
				<b>2016-17 Actual</b>		<b>2017-18 Budget</b>



**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) 58,850.16
- 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) 1,239,176.63

**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) 4.75%

**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)	59,271.09
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	33,652.75
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)	1,890.77
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)	94,814.61
9. Carry-Forward Adjustment (Part IV, Line F)	(80,064.76)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	14,749.85

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	578,237.05
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	284,889.95
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	212,450.47
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	14,152.06
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)	83,704.07
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	6,500.00
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)	342,952.38
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)	126,865.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	37,914.93
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)	1,687,665.91

**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)

5.62%

**D. Preliminary Proposed Indirect Cost Rate**  
(For final approved fixed-with-carry-forward rate for use in 2018-19 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))  
(Line A10 divided by Line B18)

0.87%

**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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>94,814.61</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>50,033.53</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(67,254.92)</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (18.83%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (18.83%) times Part III, Line B18) or (the highest rate used to recover costs from any program (18.83%) times Part III, Line B18); zero if positive	<u>(240,194.27)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(240,194.27)</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>-8.61%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-120,097.14) is applied to the current year calculation and the remainder (\$-120,097.13) is deferred to one or more future years:	<u>-1.50%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-80,064.76) is applied to the current year calculation and the remainder (\$-160,129.51) is deferred to one or more future years:	<u>0.87%</u>
LEA request for Option 1, Option 2, or Option 3	<u>3</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>(80,064.76)</u>

Approved indirect cost rate: 18.83%  
Highest rate used in any program: 18.83%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3020	6,717.44	1,249.56	18.60%
01	3310	190,157.36	9,507.87	5.00%
01	3315	64,248.78	3,186.43	4.96%
01	3320	12,743.39	2,399.58	18.83%
01	3345	870.05	144.95	16.66%
01	6500	303,734.84	20,968.86	6.90%
01	6520	20,956.51	3,946.11	18.83%
01	6680	30,600.19	5,762.02	18.83%
01	7366	50,957.38	9,595.00	18.83%

Unaudited Actuals  
2016-17 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
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	8,655.41		1,906.79	10,562.20
2. State Lottery Revenue	8560	2,388.94		330.00	2,718.94
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)		11,044.35	0.00	2,236.79	13,281.14
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
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	1,250.68		0.00	1,250.68
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)		1,250.68	0.00	0.00	1,250.68
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	9,793.67	0.00	2,236.79	12,030.46
<b>D. COMMENTS:</b>					

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.

Section I - Expenditures	Funds 01, 09, and 62			2016-17 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	1,946,973.59
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	321,062.24
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	81,843.01
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	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	194,911.89
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				276,754.90
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				1,349,156.45

<b>Section II - Expenditures Per ADA</b>		<b>2016-17 Annual ADA/ Exps. Per ADA</b>
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)		134,915,645.00
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>	<b>Total</b>	<b>Per ADA</b>
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.)	1,082,586.00	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)	1,082,586.00	0.00
B. Required effort (Line A.2 times 90%)	974,327.40	0.00
C. Current year expenditures (Line I.E and Line II.B)	1,349,156.45	134,915,645.00
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 2018-19 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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)	
	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0090 and 9900 (will be allocated based on factors input)</b>	0.00	0.00	5,670.62	27,774.30	7,247.50	0.00	0.00
<b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)							
<b>Instructional Goals Description</b>							
0001 Pre-Kindergarten							
1110 Regular Education, K-12							
3100 Alternative Schools				0.00			
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				0.25			
4900 Other Supplemental Education				0.25	4,348.50		
5000-5999 Special Education (allocated to 5001)					724.75		
6000 ROC/P							
<b>Other Goals Description</b>							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
8600 County Services to Districts				0.25	2,174.25		
<b>Other Funds Description</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	0.00	0.00	0.25	0.50	7,247.50	0.00	0.00

Unaudited Actuals  
2016-17  
County School Service Fund and Charter Schools Funds  
Program Cost Report

Sierra County Office of Education  
Sierra County

Goal	Program/Activity	Direct Costs			Subtotal (col. 1 + 2) Column 3	Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2					
<b>Instructional Goals</b>								
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	
1110	Regular Education, K-12	59,988.99	0.00	59,988.99	7,568.09		67,557.08	
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	62,177.69	13,887.15	76,064.84	9,596.19		85,661.03	
5000-5999	Special Education	717,198.56	18,235.65	735,434.21	92,780.89		828,215.10	
6000	Regional Occupational Ctr/Prg (ROC/P)	107,350.04	724.75	108,074.79	13,634.50		121,709.29	
<b>Other Goals</b>								
7110	Nonagency - Educational	194,911.89	0.00	194,911.89	24,589.69		219,501.58	
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00	
8100	Community Services	9,765.14	0.00	9,765.14	1,231.95		10,997.09	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00	
8600	County Services to Districts	472,141.49	7,844.87	479,986.36	60,554.10		540,540.46	
<b>Other Costs</b>								
----	Food Services					0.00	0.00	
----	Enterpriss					0.00	0.00	
----	Facilities Acquisition & Construction					55,368.01	55,368.01	
----	Other Outgo					17,423.96	17,423.96	
<b>Other Funds</b>								
----	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5] times CAC, line E)		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	
----	<b>Total County School Service and Charter Schools Funds Expenditures</b>	1,623,533.80	40,692.42	1,664,226.22	209,955.41	72,791.97	1,946,973.60	

Unaudited Actuals  
2016-17  
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	39,252.97	0.00	0.00	0.00	20,735.02	0.00	0.00			0.00	0.00	59,988.99
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	843.97	1,125.72	0.00	0.00	26,055.94	0.00	14,152.06			20,000.00	0.00	62,177.69
5000-5999	Special Education	475,016.17	86,344.03	0.00	6,672.34	127,539.93	660.52	0.00			19,965.57	0.00	717,198.56
6000	ROCP	107,350.04	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	107,350.04
<b>Other Goals</b>													
7110	Nonagency - Educational	0.00	48,227.43	0.00	0.00	0.00	0.00	0.00	0.00	138,651.21	8,033.25	0.00	194,911.89
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	0.00	0.00	9,683.76	0.00		0.00	81.38	0.00	0.00	9,765.14
8500	Child Care and Development Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8600	County Services to Districts		0.00	0.00	136,849.81	0.00	0.00		0.00	330,732.30	4,559.38	0.00	472,141.49
<b>Total Direct Charged Costs</b>		623,463.15	135,697.18	0.00	143,522.15	184,015.65	660.52	14,152.06	0.00	469,464.89	52,558.20	0.00	1,623,533.80

\* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals  
2016-17  
County School Service Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Allocated Support Costs (AC)

Sierra County Office of Education  
Sierra County

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	0.00	0.00	0.00	0.00
3100	Alternative Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3500	County Community Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3600	Juvenile Courts	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	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	13,887.15	0.00	0.00	13,887.15
5000-5999	Special Education (allocated to 5001)	13,887.15	4,348.50	0.00	18,235.65
6000	ROC/P	0.00	724.75	0.00	724.75
<b>Other Goals</b>					
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	5,670.62	2,174.25	0.00	7,844.87
<b>Other Funds</b>					
--	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
<b>Total Allocated Support Costs</b>		33,444.92	7,247.50	0.00	40,692.42

Unaudited Actuals  
2016-17  
Program Cost Report  
Schedule of Central Administration Costs (CAC)

Sierra County Office of Education  
Sierra County

<b>A. Central Administration Costs in County School Service and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	110,097.69
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	6,500.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	59,322.96
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	34,034.75
5	Total Central Administration Costs in County School Service and Charter Schools Funds	209,955.40
<b>B. Direct Charged and Allocated Costs in County School Service and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	1,623,533.80
2	Total Allocated Costs (from Form PCR, Column 2, Total)	40,692.42
3	Total Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	1,664,226.22
<b>C. Direct Charged Costs in Other Funds</b>		
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
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		1,664,226.22
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		12.62%

Unaudited Actuals  
2016-17  
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)			55,368.01		55,368.01
Other Outgo (Objects 1000-7999)				17,423.96	17,423.96
<b>Total Other Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>55,368.01</b>	<b>17,423.96</b>	<b>72,791.97</b>

Description	2016-17 Actual	2017-18 Budget	% Diff.
<b>SELPA Name: Sierra County (AW)</b>			
Date allocation plan approved by SELPA governance:			
<b>I. TOTAL SELPA REVENUES</b>			
A. Base Plus Taxes and Excess ERAF			0.00%
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. COLA Apportionment			0.00%
C. Growth Apportionment or Declining ADA Adjustment			0.00%
D. Subtotal (Sum lines A.4, B, and C)	0.00	0.00	0.00%
E. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
F. Low Incidence Apportionment			0.00%
G. Out of Home Care Apportionment			0.00%
H. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
I. Adjustment for NSS with Declining Enrollment			0.00%
J. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines D through I)	0.00	0.00	0.00%
K. Mental Health Apportionment			0.00%
L. Federal IDEA Local Assistance Grants - Preschool			0.00%
M. Federal IDEA - Section 619 Preschool			0.00%
N. Other Federal Discretionary Grants			0.00%
O. Other Adjustments			0.00%
P. Total SELPA Revenues (Sum lines J through O)	0.00	0.00	0.00%
<b>II. ALLOCATION TO SELPA MEMBERS</b>			
Sierra County Office of Education (AW00)			0.00%
Sierra-Plumas Joint Unified (AW01)			0.00%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.P)	0.00	0.00	0.00%
Preparer Name: <u>Nona Griesert</u>			
Title: <u>Business Manager</u>			
Phone: <u>(530) 993-1660, ext. *838</u>			

Current LEA: 46-10462-0000000 Sierra County Office of Education		
Selected SELPA: AW		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
AW	Sierra County	

Unaudited Actuals  
2016-17 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					16,780.52	0.00	0.00	0.00
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00	0.00	0.00
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00			0.00	0.00	0.00	0.00
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
16 FOREST RESERVE FUND								
Expenditure Detail					0.00	16,780.52	0.00	0.00
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail					0.00	0.00	0.00	0.00
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00			0.00	0.00	0.00	0.00
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00			0.00	0.00
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail					0.00	0.00	0.00	0.00
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00			0.00	0.00	0.00	0.00
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00			0.00	0.00	0.00	0.00
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00	0.00	0.00
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00			0.00	0.00	0.00	0.00
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00			0.00	0.00	0.00	0.00
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail					0.00	0.00	0.00	0.00
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail					0.00	0.00	0.00	0.00
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00		0.00	0.00	0.00
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								

Unaudited Actuals  
2016-17 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
<b>TOTALS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>16,780.52</b>	<b>16,780.52</b>	<b>0.00</b>	<b>0.00</b>

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
<b>UNDUPLICATED PUPIL COUNT</b>										
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	36,590.40	0.00	56,106.24	0.00	40,139.80	0.00	161,760.50		294,596.94
2000-2999	Classified Salaries	8,757.91	0.00	0.00	0.00	19,742.57	15,683.38	57,533.14		101,717.00
3000-3999	Employee Benefits	33,789.42	0.00	22,059.21	0.00	22,103.68	12,382.30	83,535.31		173,869.92
4000-4999	Books and Supplies	5,104.43	0.00	0.00	0.00	1,468.74	1,639.63	16,900.05		25,112.85
5000-5999	Services and Other Operating Expenditures	45,645.71	0.00	0.00	0.00	21,855.15	660.52	53,740.47		121,901.85
6000-6999	Capital Outlay	55,368.01	0.00	0.00	0.00	0.00	0.00	0.00		55,368.01
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
7310	Transfers of Indirect Costs	185,255.88	0.00	78,165.45	0.00	105,309.94	30,365.83	373,469.47	0.00	772,566.57
7350	Transfers of Indirect Costs - Interfund	24,914.97	0.00	9,507.87	0.00	5,730.96	0.00	0.00		40,153.80
PCRA	Program Cost Report Allocations	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs and PCR Allocations	18,235.65	0.00	9,507.87	0.00	5,730.96	0.00	0.00		18,235.65
	TOTAL COSTS	43,150.62	0.00	87,673.32	0.00	111,040.90	30,365.83	373,469.47	0.00	830,956.02
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>										
1000-1999	Certificated Salaries	0.00	0.00	56,106.24	0.00	40,139.80	0.00	83,970.14		180,216.18
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	16,254.47	2,244.15	0.00		18,498.62
3000-3999	Employee Benefits	0.00	0.00	18,551.21	0.00	20,597.90	2,048.85	31,529.77		72,727.73
4000-4999	Books and Supplies	3,739.86	0.00	0.00	0.00	0.00	0.00	5,868.81		9,608.67
5000-5999	Services and Other Operating Expenditures	2,081.44	0.00	0.00	0.00	870.05	0.00	0.00		2,951.49
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	5,821.30	0.00	74,657.45	0.00	77,862.22	4,293.00	121,368.72	0.00	284,002.69
7310	Transfers of Indirect Costs	0.00	0.00	9,507.87	0.00	5,730.96	0.00	0.00		15,238.83
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	9,507.87	0.00	5,730.96	0.00	0.00	0.00	15,238.83
	TOTAL BEFORE OBJECT 6980	5,821.30	0.00	84,165.32	0.00	83,593.18	4,293.00	121,368.72	0.00	299,241.52
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									47,360.21
										251,881.31



2015-16 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2015-16 Report SEMA, 2015-16 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	466,806.52	93,284.17
2. Enter audit adjustments of 2015-16 special education expenditures from SACS2017ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
_____		
_____		
3. Enter restatements of 2016-17 special education beginning fund balances from SACS2017ALL 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. 2015-16 Expenditures, Adjusted for 2016-17 MOE Calculation (Sum lines 1 through 4)	466,806.52	93,284.17
<b>C. Unduplicated Pupil Count</b>		
1. Enter the unduplicated pupil count reported in 2015-16 Report SEMA, 2015-16 Expenditures by LEA (LE-CY) worksheet	35.00	
2. Enter any adjustments not included in Line C1 (explain below)		
_____		
_____		
3. 2015-16 Unduplicated Pupil Count, Adjusted for 2016-17 MOE Calculation (Line C1 plus Line C2)	35.00	

**SELPA:** Sierra County (AW)

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 Expenditures by LEA (LE-CY) and the 2015-16 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 make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2016-17 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 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:	State and Local	Local Only
<u>Elimination of Private School</u>	<u>15,556.00</u>	
_____		
_____		
_____		
_____		
_____		
<b>Total exempt reductions</b>	<b><u>15,556.00</u></b>	<b><u>0.00</u></b>

**SELPA:** Sierra County (AW)

**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 (a)</u>	
Current year funding (IDEA Section 619 - Resource 3315)	_____	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	<u>0.00 (b)</u>	

<b>If (b) is greater than (a).</b>		
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).	_____	_____

<b>If (b) is less than (a).</b>		
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: Sierra County (AW)

**SECTION 3**

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2016-17	Actual Expenditures Comparison Year FY 2014-15	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	830,956.02		
b. Less: Expenditures paid from federal sources	251,881.31		
c. Expenditures paid from state and local sources	579,074.71	469,747.00	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		469,747.00	
Less: Exempt reduction(s) for SECTION 1		15,556.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	579,074.71	454,191.00	124,883.71

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.

	Actual FY 2016-17	Comparison Year FY 2014-15	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	830,956.02		
b. Less: Expenditures paid from federal sources	251,881.31		
c. Expenditures paid from state and local sources	579,074.71	469,747.00	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		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	579,074.71	454,191.00	124,883.71
d. Special education unduplicated pupil count	35	38	
e. Per capita state and local expenditures (A2c/A2d)	16,544.99	11,952.39	4,592.60

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.

SELPA: Sierra County (AW)

**B. LOCAL EXPENDITURES ONLY METHOD**

	Actual FY 2016-17	Comparison Year FY 2014-15	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	70,554.62	45,088.00	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		45,088.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	70,554.62	45,088.00	25,466.62

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE compliance requirement is met based on the local expenditures only.

	Actual FY 2016-17	Comparison Year FY 2014-15	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	70,554.62	111,940.00	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE		0.00	
		111,940.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	70,554.62	111,940.00	(41,385.38)
b. Special education unduplicated pupil count	35	42	
c. Per capita local expenditures (B2a/B2b)	2,015.85	2,665.24	(649.39)

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only.

Nona Griesert  
Contact Name

(530) 993-1660, ext. \*838  
Telephone Number

Business Manager  
Title

ngriesert@spjUSD.org  
E-mail Address

SELPA: Sierra County (AW)

Object Code	Description	Sierra COE (AW00)	Sierra-Plumas Jt. Unified (AW01)	Adjustments*	Total
<b>TOTAL EXPENDITURES - All Sources</b>					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00
	Total Direct Costs				0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
PCRA	Program Cost Report Allocations				0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
<b>EXPENDITURES - Paid from State and Local Sources</b>					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00
	Total Direct Costs				0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
PCRA	Program Cost Report Allocations				0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00

Unaudited Actuals  
Special Education Maintenance of Effort  
2016-17 Actual vs. 2015-16 Actual Comparison  
2016-17 Expenditures by SELPA (SE-CY)

Sierra County Office of Education  
Sierra County

<b>EXPENDITURES - Paid from Local Sources</b>			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service	0.00	0.00
	Total Direct Costs		0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)		0.00
8980	Contributions from Unrestricted Revenues to State Resources		0.00
	TOTAL COSTS	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>			
			0

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

Unaudited Actuals  
Special Education Maintenance of Effort  
2017-18 Budget vs. 2016-17 Actual Comparison  
2017-18 Budget by LEA (LB-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5050)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	<b>UNDULICATED PUPIL COUNT</b>									35
	<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	36,538.00	0.00	0.00	0.00	40,241.00	0.00	180,007.00		256,786.00
2000-2999	Classified Salaries	8,284.00	0.00	0.00	0.00	19,291.00	19,409.00	84,218.00		131,202.00
3000-3999	Employee Benefits	17,124.00	0.00	0.00	0.00	22,320.00	23,817.00	93,692.00		156,953.00
4000-4999	Books and Supplies	21,555.00	0.00	0.00	0.00	0.00	1,500.00	11,591.00		34,646.00
5000-5999	Services and Other Operating Expenditures	61,676.00	0.00	0.00	0.00	31,015.00	500.00	44,143.00		137,334.00
6000-6999	Capital Outlay	18,867.00	0.00	0.00	0.00	0.00	0.00	0.00		18,867.00
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	164,944.00	0.00	0.00	0.00	112,867.00	45,226.00	413,651.00	0.00	735,788.00
7310	Transfers of Indirect Costs	5,227.00	0.00	0.00	0.00	810.00	0.00	1,981.00		8,018.00
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	5,227.00	0.00	0.00	0.00	810.00	0.00	1,981.00	0.00	8,018.00
	<b>TOTAL COSTS</b>	<b>169,271.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>113,677.00</b>	<b>45,226.00</b>	<b>415,632.00</b>	<b>0.00</b>	<b>743,806.00</b>
	<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	36,538.00	0.00	0.00	0.00	0.00	0.00	71,292.00		107,830.00
2000-2999	Classified Salaries	8,284.00	0.00	0.00	0.00	3,095.00	17,165.00	84,218.00		112,763.00
3000-3999	Employee Benefits	17,124.00	0.00	0.00	0.00	354.00	21,768.00	50,466.00		89,712.00
4000-4999	Books and Supplies	11,355.00	0.00	0.00	0.00	0.00	1,500.00	11,591.00		24,446.00
5000-5999	Services and Other Operating Expenditures	52,727.00	0.00	0.00	0.00	30,000.00	500.00	44,143.00		127,370.00
6000-6999	Capital Outlay	18,867.00	0.00	0.00	0.00	0.00	0.00	0.00		18,867.00
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	144,895.00	0.00	0.00	0.00	33,450.00	40,933.00	261,710.00	0.00	480,988.00
7310	Transfers of Indirect Costs	5,227.00	0.00	0.00	0.00	0.00	0.00	0.00		5,227.00
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	5,227.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,227.00
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>150,122.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>33,450.00</b>	<b>40,933.00</b>	<b>261,710.00</b>	<b>0.00</b>	<b>486,215.00</b>
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3365, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	<b>TOTAL COSTS</b>									<b>43,267.00</b> <b>529,482.00</b>

Unaudited Actuals  
Special Education Maintenance of Effort  
2017-18 Budget vs. 2016-17 Actual Comparison  
2017-18 Budget by LEA (L-B-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5080)	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 & 6000-9999)										
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	715.00	0.00	0.00	0.00	0.00	0.00	0.00		715.00
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	715.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	715.00
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	0.00
	TOTAL BEFORE OBJECT 8980	715.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	715.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									
	TOTAL COSTS									43,267.00
										39,594.00
										83,576.00

\* 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
	<b>UNDUPLICATED PUPIL COUNT</b>									35
	<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	36,590.40	0.00	56,106.24	0.00	40,139.80	0.00	161,760.50		294,596.94
2000-2999	Classified Salaries	8,757.91	0.00	0.00	0.00	19,742.57	15,683.38	57,533.14		101,717.00
3000-3999	Employee Benefits	33,789.42	0.00	22,059.21	0.00	22,103.68	12,382.30	83,535.31		173,869.92
4000-4999	Books and Supplies	5,104.43	0.00	0.00	0.00	1,468.74	1,639.63	16,900.05		25,112.85
5000-5999	Services and Other Operating Expenditures	45,645.71	0.00	0.00	0.00	21,855.15	660.52	53,740.47		121,901.85
6000-6999	Capital Outlay	55,368.01	0.00	0.00	0.00	0.00	0.00	0.00		55,368.01
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	185,255.88	0.00	78,165.45	0.00	105,309.94	30,365.83	373,469.47	0.00	772,566.57
	<b>Total Direct Costs</b>	24,914.97	0.00	9,507.87	0.00	5,730.96	0.00	0.00		40,153.80
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
PCRA	Program Cost Report Allocations (non-add)	18,235.65	0.00	9,507.87	0.00	5,730.96	0.00	0.00		33,474.48
	<b>Total Indirect Costs</b>	24,914.97	0.00	9,507.87	0.00	5,730.96	0.00	0.00		40,153.80
	<b>TOTAL COSTS</b>	210,170.85	0.00	87,573.32	0.00	111,040.90	30,365.83	373,469.47	0.00	812,720.37
	<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-9999, except 3385)</b>									
1000-1999	Certificated Salaries	0.00	0.00	56,106.24	0.00	40,139.80	0.00	83,970.14		180,216.18
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	16,254.47	2,244.15	0.00		18,498.62
3000-3999	Employee Benefits	0.00	0.00	18,551.21	0.00	20,597.90	2,048.85	31,529.77		72,727.73
4000-4999	Books and Supplies	3,739.86	0.00	0.00	0.00	0.00	0.00	5,868.81		9,608.67
5000-5999	Services and Other Operating Expenditures	2,081.44	0.00	0.00	0.00	870.05	0.00	0.00		2,951.49
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	5,821.30	0.00	74,657.45	0.00	77,862.22	4,293.00	121,368.72	0.00	284,002.69
	<b>Total Direct Costs</b>	0.00	0.00	9,507.87	0.00	5,730.96	0.00	0.00		15,238.83
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
	<b>Total Indirect Costs</b>	0.00	0.00	9,507.87	0.00	5,730.96	0.00	0.00		15,238.83
	<b>TOTAL BEFORE OBJECT 8980</b>	5,821.30	0.00	84,165.32	0.00	83,593.18	4,293.00	121,368.72	0.00	299,241.52
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	<b>TOTAL COSTS</b>									47,360.21
										251,881.31

Unaudited Actuals  
Special Education Maintenance of Effort  
2017-18 Budget vs. 2016-17 Actual Comparison  
2016-17 Expenditures by LEA (LE-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5080)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	36,590.40	0.00	0.00	0.00	0.00	0.00	77,790.36		114,380.76
2000-2999	Classified Salaries	8,757.91	0.00	0.00	0.00	3,488.10	13,439.23	57,533.14		83,218.38
3000-3999	Employee Benefits	33,789.42	0.00	3,508.00	0.00	1,505.78	10,333.45	52,005.54		101,142.19
4000-4999	Books and Supplies	1,364.57	0.00	0.00	0.00	1,468.74	1,639.63	11,031.24		15,504.18
5000-5999	Services and Other Operating Expenditures	43,564.27	0.00	0.00	0.00	20,985.10	660.52	53,740.47		118,950.36
6000-6999	Capital Outlay	55,388.01	0.00	0.00	0.00	0.00	0.00	0.00		55,388.01
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	179,434.58	0.00	3,508.00	0.00	27,447.72	26,072.83	252,100.75	0.00	488,563.88
7310	Transfers of Indirect Costs	24,914.97	0.00	0.00	0.00	0.00	0.00	0.00		24,914.97
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)	18,235.65	0.00	0.00	0.00	0.00	0.00	0.00		18,235.65
	Total Indirect Costs	24,914.97	0.00	0.00	0.00	0.00	0.00	0.00		24,914.97
	TOTAL BEFORE OBJECT 8980	204,349.55	0.00	3,508.00	0.00	27,447.72	26,072.83	252,100.75	0.00	513,478.85
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
<b>TOTAL COSTS</b>										
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
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	14,906.22	0.00	0.00	0.00	0.00	0.00	0.00		14,906.22
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	14,906.22	0.00	0.00	0.00	0.00	0.00	0.00		14,906.22
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	14,906.22	0.00	0.00	0.00	0.00	0.00	0.00		14,906.22
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 6000-5999)									
<b>TOTAL COSTS</b>										
										8,288.19
										70,554.62

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

**SELPA:** \_\_\_\_\_

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2017-18 Budget by LEA (LB-B) and the 2016-17 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 make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2017-18 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 2017-18 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>
Elimination of Private School	15,556.00	
_____		
_____		
_____		
_____		
_____		
_____		
<b>Total exempt reductions</b>	<b>15,556.00</b>	<b>0.00</b>

**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)	

<b>If (b) is greater than (a).</b>		
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).	_____	_____

<b>If (b) is less than (a).</b>		
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. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources  
Add/Less: Adjustments required for MOE calculation  
Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

	Column A Budgeted Amounts (LB-B Worksheet) FY 2017-18	Column B Actual Expenditures Comparison Year FY 2014-15	Column C Difference (A - B)
	743,806.00		
	214,324.00		
	529,482.00	469,747.00	
		0.00	
		469,747.00	
		15,556.00	
		0.00	
	529,482.00	454,191.00	75,291.00

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources  
Add/Less: Adjustments required for MOE calculation  
Comparison year's expenditures, adjusted for MOE calculation

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 (A2c/A2d)

	Budgeted Amounts FY 2017-18	Comparison Year FY 2014-15	Difference
	743,806.00		
	214,324		
	529,482.00	469,747.00	
		0.00	
		469,747.00	
		15,556.00	
		0.00	
	529,482.00	454,191.00	
	35	38	
	15,128.06	11,952.39	3,175.67

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

SELPA: \_\_\_\_\_

**B. LOCAL EXPENDITURES ONLY METHOD**

	Budget FY 2017-18	Comparison Year FY 2014-15	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	83,576.00	45,088.00	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		45,088.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>83,576.00</u>	<u>45,088.00</u>	<u>38,488.00</u>

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only.

	Budget FY 2017-18	Comparison Year FY 2014-15	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	83,576.00	45,088.00	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		45,088.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>83,576.00</u>	<u>45,088.00</u>	<u>38,488.00</u>
b. Special education unduplicated pupil count	<u>35</u>	<u>38</u>	
c. Per capita local expenditures (B2a/B2b)	<u>2,387.89</u>	<u>1,186.53</u>	<u>1,201.36</u>

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

\_\_\_\_\_  
Nona Griesert  
Contact Name

\_\_\_\_\_  
(530) 993-1660, ext. \*838  
Telephone Number

\_\_\_\_\_  
Business Manager  
Title

\_\_\_\_\_  
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Unaudited Actuals  
Special Education Maintenance of Effort  
2017-18 Budget vs. 2016-17 Actual Comparison  
2017-18 Budget by SELPA (SB-B)

Sierra County Office of Education  
Sierra County

SELPA: Sierra County (AW)

Object Code	Description	Sierra COE (AW00)	Sierra-Plumas Jt. Unified (AW01)	Adjustments*	Total
<b>TOTAL BUDGET - All Sources</b>					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00
	Total Direct Costs				0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	<b>TOTAL COSTS</b>	0.00	0.00	0.00	0.00
<b>BUDGET - State and Local Sources</b>					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00
	Total Direct Costs				0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	<b>TOTAL BEFORE OBJECT 8980</b>	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources				0.00
	<b>TOTAL COSTS</b>	0.00	0.00	0.00	0.00

<b>BUDGET - Local Sources</b>					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)				0.00
8980	Contributions from Unrestricted Revenues to State Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>					0

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