

AGENDA FOR THE MEETING OF THE GOVERNING BOARD OF
THE SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

September 8, 2015

Immediately following the 6:00 pm meeting of the Sierra County Board of Education
Sierra County Office of Education, 109 Beckwith Rd., Room 4, Loyalton, CA 96118

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

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

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

Public inspection of agenda documents that are distributed to the Board less than 72 hours before the meeting, will be made available at Sierra-Plumas Joint Unified School District, 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. APPROVAL OF AGENDA

D. INFORMATION/DISCUSSION ITEMS

1. Superintendent's Report

- a. State Superintendent of Public Instruction has approved the Local Control and Accountability Plan (LCAP) for the 2015-16 school year**
- b. Teacher Inservice
- c. First Week of School
- d. Teaching Staff
- e. Maintenance Staffing
- f. Inter-District Attendance Agreements as follows: (under separate cover)**

New/Renewal	School Year:	Grade Entering	District of Residence	Receiving District
New	2015-16	9	Washoe	Sierra
New	2015-16	7	Washoe	Sierra

2. Business Report

- a. Board Report-Expenditures by Object 7/1/15 to 8/31/15**
- b. 1st Day Enrollments for the 2015-2016 School Year**
- c. State Superintendent of Public Instruction has approved the Sierra-Plumas Joint Unified School District's Local Control and Accountability Plan (LCAP), 2015-16 school year,

3. Staff Reports (5 minutes)

4. SPTA Report (5 minutes)

5. Board Members' Report (5 minutes)

6. Public Comment –This is an opportunity for members of the public to directly address the governing board on any item of interest that is within the subject matter jurisdiction of the governing board whether or not it is listed on the agenda. Five minutes may be allotted to each speaker and a maximum of twenty minutes to each subject matter. (Education Code 35145.5; Bylaw 9322; Government Code 54954.3)

- a. Current location
- b. Videoconference location

E. CONSENT CALENDAR

1. Approval of the minutes of the Regular Board meeting held August 11, 2015**
2. Approval of the bill warrants for the month of August 2015**
3. Approval of assignment of Tammy Helm, Cook I, Downieville School, effective 8/24/15, 5.4 hours daily
4. Approval of Joanna Haug to 2015-2016 Site Tech Coordinator, Loyalton Elementary School

F. ACTION ITEMS

1. New Business

- 1516-01 Adoption of Resolution No. 15-003, Adopting the Gann Limit** (Asquith)
- 1516-02 Approval of Steve Fillo and Katie Campbell as California Interscholastic Federation representatives for 2015-2016 school year** (Grant)
- 1516-03 Authorization for Superintendent to Enter into a Vehicle Lease Agreement with Plumas Unified School District** (Grant)
- 1516-04 Approval of Amendment To Annual Services Agreement Between Sierra-Plumas Joint Unified School District And Sierra County Office Of Education** (Grant)
- 1516-05 Adoption of Unaudited Actuals for Fiscal Year End June 30, 2015** (Asquith)
- BOARD POLICIES AND ADMINISTRATIVE REGULATIONS (President)
- 1516-06 Administrative Regulation 5121, Grades/Evaluation of Student Achievement, revised^^
- 1516-07 Board Policy 5131.2, Bullying, revised^^
- 1516-08 Board Policy 6163.4, Student Use of Technology, revised^^
- 1516-09 DELETE Administrative Regulation 6163.4, Student Use of Technology
- 1516-10 Board Bylaw 9100, Organization, revised^^

G. ADVANCED PLANNING

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

H. ADJOURNMENT



Dr. Merrill M. Grant, Superintendent

**enclosed

*handout

^^County agenda backup



CALIFORNIA
DEPARTMENT OF
EDUCATION

TOM TORLAKSON

STATE SUPERINTENDENT OF PUBLIC INSTRUCTION

August 21, 2015

Dr. Merrill M. Grant, Superintendent
Sierra-Plumas Joint Unified School District
109 Beckwith Rd.
Loyalton, CA 96118
mgrant@spjUSD.org

Dear Superintendent Grant:

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

As you know, the Superintendent is required to review and approve the LCAP or the annual update to an existing LCAP prior to the approval of the LEA's adopted budget per EC Section 42127(d)(2). You will receive an additional notification when the budget is approved.

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

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

Sincerely,

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

Jeff Breshears, Education Administrator
Local Agency Systems Support Office

JB:jb

Balances through August						Fiscal Year 2015/16
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - General FD						
1100	Teachers Salaries	1,567,061.00	1,567,061.00	1,412,170.70	9,399.24	145,491.06
1105	Per Diem - Same Day Travel	500.00	500.00			500.00
1115	Extra Duty Hourly	5,000.00	5,000.00			5,000.00
1120	Certificated Substitutes	40,000.00	40,000.00			40,000.00
1300	Certificated Superv/Admin Sala	260,985.00	260,985.00	204,717.20	40,943.43	15,324.37
1310	Teacher In Charge/Head Teacher	12,000.00	12,000.00	10,000.00		2,000.00
	Total for Object 1000	1,885,546.00	1,885,546.00	1,626,887.90	50,342.67	208,315.43
2100	Instructional Aides Salaries	161,447.00	161,447.00	150,175.46		11,271.54
2200	Classified Support Salaries	295,729.00	295,729.00	185,713.86	47,559.62	62,455.52
2201	Bus Driver	37,061.00	37,061.00	19,094.68		17,966.32
2205	Per Diem - Same Day Travel	150.00	150.00			150.00
2220	Classified Support Substitute	23,302.00	23,302.00		2,355.12	20,946.88
2300	Classified Sup/Admin Salaries	1,260.00	1,260.00		90.00	1,170.00
2400	Clerical & Office Salaries	215,377.00	215,377.00	186,907.35	28,767.71	298.06-
2900	Other Classified Salaries	13,652.00	13,652.00	13,689.15		37.15-
	Total for Object 2000	747,978.00	747,978.00	555,580.50	78,772.45	113,625.05
3101	State Teachers Retirement Syst	185,458.00	185,458.00	166,225.00	5,401.78	13,831.22
3102	State Teachers Retirement Syst	1,879.00	1,879.00	1,575.90		303.10
3201	Public Employees Retirement Sy	6,684.00	6,684.00	6,684.30		.30-
3202	Public Employees Retirement Sy	76,564.00	76,564.00	58,546.00	8,426.46	9,591.54
3212	Pers Pickup-Classified Employe	5,644.00	5,644.00	4,882.60	760.77	.63
3311	OASDI-Certificated Positions	11,257.00	11,257.00	3,142.90		8,114.10
3312	OASDI-Classified Positions	43,899.00	43,899.00	33,198.02	4,811.70	5,889.28
3321	Medicare-Certificated Position	24,774.00	24,774.00	21,235.90	715.39	2,822.71
3322	Medicare-Classified Positions	10,543.00	10,543.00	7,985.38	1,126.61	1,431.01
3401	Health & Welfare -Certificated	406,324.00	406,324.00	397,179.70	5,805.40	3,338.90
3402	Health & Welfare-Classified Po	151,866.00	151,866.00	131,391.90	22,760.71	2,286.61-
3501	State Unemployment Insurance-C	1,122.00	1,122.00	813.50	25.19	283.31
3502	State Unemployment Insurance-	3,441.00	3,441.00	277.90	39.33	3,123.77
3601	Workers' Compensation Insuranc	96,463.00	96,463.00	76,923.70	2,460.08	17,079.22
3602	Workers' Compensation Insuranc	38,057.00	38,057.00	27,459.25	3,874.13	6,723.62
3901	Other Benefits, Certificated P	40,014.00	40,014.00		4,746.52	35,267.48
	Total for Object 3000	1,103,989.00	1,103,989.00	937,521.95	60,954.07	105,512.98
4100	Textbooks	44,600.00	44,600.00	9,255.21		35,344.79
4200	Books Other Than Textbooks	200.00	200.00	66.02		133.98

Balances through August						Fiscal Year 2015/16
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - General FD (continued)						
4300	Class Mat'l and Supplies	27,173.00	27,173.00	7,789.29	453.04	18,930.67
4301	Class Consumable Mat'l	5,000.00	5,000.00	7,991.97		2,991.97-
4302	Class Paper/Toner	9,500.00	9,500.00	8,004.51		1,495.49
4305	Other Student M&S	33,011.00	33,011.00	7,093.86		25,917.14
4320	Custodial Grounds Supplies	42,000.00	42,000.00	14,170.89	3,306.40	24,522.71
4330	Office Supplies	16,592.00	16,592.00	3,715.50	385.12	12,491.38
4350	Vehicle Maint. M&S	25,900.00	25,900.00	3,526.53	19.19-	22,392.66
4351	Vehicle FUEL	25,525.00	25,525.00	4,200.00		21,325.00
4400	Non-Capital Equipment (Up to \$	26,825.00	26,825.00	2,598.77	1,539.49	22,686.74
Total for Object 4000		256,326.00	256,326.00	68,412.55	5,664.86	182,248.59
5100	Subagreement for Services	176,461.00	176,461.00			176,461.00
5200	Travel & Conferences	35,140.00	35,140.00	4,227.24	1,130.25	29,782.51
5203	Mileage paid to employee			3,900.00		3,900.00-
5300	Dues & Membership	11,083.00	11,083.00	2,291.60	4,741.12	4,050.28
5400	Insurance-Fire, liability, etc	55,080.00	55,080.00		45,572.80	9,507.20
5510	Power	90,519.00	90,519.00	79,111.57	2,170.69	9,236.74
5520	Garbage	12,813.00	12,813.00	7,020.00		5,793.00
5530	Water	64,350.00	64,350.00	60,000.00	211.28-	4,561.28
5540	Propane	67,000.00	67,000.00	60,100.00	10.43-	6,910.43
5590	Miscellaneous Utilities	15,500.00	15,500.00	15,000.00		500.00
5600	Rentals, Leases & Repairs	71,900.00	71,900.00	19,144.29	5,368.80	47,386.91
5800	Services & Operating Expense	6,500.00	6,500.00	1,800.00	150.00-	4,850.00
5810	Legal Expenses	10,000.00	10,000.00	1,000.00		9,000.00
5812	Board Election Expense	2,500.00	2,500.00			2,500.00
5840	Audit Expense	15,000.00	15,000.00			15,000.00
5860	Solid Waste Tax	13,161.00	13,161.00	8,727.20		4,433.80
5890	Contracts/Servic	266,282.00	266,282.00	216,232.91	4,826.88	45,222.21
5899	SCOE Interagency Reimburse			10,766.18	4,541.49	15,307.67-
5900	Communications	3,550.00	3,550.00		1,525.00	2,025.00
5910	Telephone-Monthly Service	17,252.00	17,252.00	7,629.20	29.05	9,593.75
5920	T Lines	4,800.00	4,800.00			4,800.00
5990	Other Communications	225.00	225.00			225.00
Total for Object 5000		939,116.00	939,116.00	496,950.19	69,534.37	372,631.44
6200	BUILDING & IMPROVEMENT OF BUIL	91,450.00	91,450.00			91,450.00
6400	Equipment	104,935.00	104,935.00	73,509.99		31,425.01
6500	Equipment Replacement	224,900.00	224,900.00			224,900.00

Balances through August						Fiscal Year 2015/16
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - General FD (continued)						
Total for Object 6000		421,285.00	421,285.00	73,509.99	.00	347,775.01
7142	Other Tuition, Excess Cost, an	97,033.00	97,033.00			97,033.00
7310	Direct Support/Indirect Costs					.00
7616	Trans fr Gen Fund to Cafeteria	70,584.00	70,584.00			70,584.00
7619	Other Interfund Transfers Out	275,000.00	275,000.00			275,000.00
Total for Object 7000		442,617.00	442,617.00	.00	.00	442,617.00
Total for Fund 01 and Expense accounts		5,796,857.00	5,796,857.00	3,758,863.08	265,268.42	1,772,725.50
Fund 13 - Cafeteria						
2200	Classified Support Salaries	67,626.00	67,626.00	53,651.72		13,974.28
3202	Public Employees Retirement Sy	6,204.00	6,204.00	4,531.90		1,672.10
3312	OASDI-Classified Positions	4,192.00	4,192.00	3,326.36		865.64
3322	Medicare-Classified Positions	980.00	980.00	777.96		202.04
3402	Health & Welfare-Classified Po	27,681.00	27,681.00	13,840.40		13,840.60
3502	State Unemployment Insurance-	40.00	40.00	26.83		13.17
3602	Workers' Compensation Insuranc	3,652.00	3,652.00	2,675.19		976.81
Total for Object 3000		42,749.00	42,749.00	25,178.64	.00	17,570.36
4340	Food Service	8,500.00	8,500.00	4,392.02	305.13	3,802.85
4400	Non-Capital Equipment (Up to \$	1,500.00	1,500.00			1,500.00
4700	Food	45,758.00	45,758.00	43,000.00		2,758.00
Total for Object 4000		55,758.00	55,758.00	47,392.02	305.13	8,060.85
5300	Dues & Membership	261.00	261.00			261.00
5600	Rentals, Leases & Repairs	2,979.00	2,979.00	550.00		2,429.00
5800	Services & Operating Expense	956.00	956.00	460.00	21.30-	517.30
5890	Contracts/Servic	2,000.00	2,000.00	264.00		1,736.00
5900	Communications	121.00	121.00			121.00
Total for Object 5000		6,317.00	6,317.00	1,274.00	21.30-	5,064.30
Total for Fund 13 and Expense accounts		172,450.00	172,450.00	127,496.38	283.83	44,669.79
Fund 40 - Dist Build						
6200	BUILDING & IMPROVEMENT OF BUIL	75,000.00	75,000.00			75,000.00
6500	Equipment Replacement	200,000.00	200,000.00			200,000.00
Total for Fund 40, Expense accounts and Object 6000		275,000.00	275,000.00	.00	.00	275,000.00
Fund 73 - Bechen						

Balances through August						Fiscal Year 2015/16
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 73 - Bechen						
5800	Services & Operating Expense	3,000.00	3,000.00	6,000.00		3,000.00-
Total for Fund 73, Expense accounts and Object 5000		3,000.00	3,000.00	6,000.00	.00	3,000.00-
Total for Org 006 - Sierra-Plumas Joint Unified School District		6,247,307.00	6,247,307.00	3,892,359.46	265,552.25	2,089,395.29

ENROLLMENT BY SCHOOL MONTH 2015-2016

		Loyalton Elementary	Loyalton Jr High	Loyalton Sr High	Downieville Elementary	Downieville Jr/Sr High	Sierra Pass Cont	Long Term ISP	TOTAL
Ending 2014-2015		175	53	89	27	19	8	included in site #	371
1st Day 2015-2016		179	65	98	23	20	5	included in site #	390
2015 CALPADS								included in site #	0
	Month								
September	1							included in site #	
October	2							included in site #	
November	3							included in site #	
December	4							included in site #	
January	5							included in site #	
February	6							included in site #	
March	7							included in site #	
April	8							included in site #	
May	9							included in site #	
June	10							included in site #	
2014-15	S-PJUSD	SDC	Washoe	NPS					
P-1	359.26	0	11.30	0.80					
P-2	356.20	0	11.36	0.53					
Annual ADA	355.21	0	11.40	0.49					
Enrollment difference from June 6, 2015 to September 1, 2015: +19									
Long Term ISP:									
LES 7									
LHS 5									
doc:Board/Attendance Summary 2015-16					Prepared by sroberts 9/4/2015			Page 1	

MINUTES FOR THE REGULAR MEETING OF THE GOVERNING BOARD OF
THE SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
August 11, 2015
Downieville School, 130 School Street, Downieville CA 95936

A. CALL TO ORDER

President Mike Moore called the meeting to order at 5:30 pm

B. ROLL CALL

PRESENT: Mr. Mike Moore, President
Ms. Sharon Dryden, Vice President
Mr. Allen Wright, Clerk
Ms. Patty Hall, Member- Arrived at 5:33 pm.
Mr. Tim Driscoll, Member

ABSENT: None

VACANT: None

C. APPROVAL OF THE AGENDA

DRISCOLL/DRYDEN

4/0

ABSENT: HALL

D. PUBLIC COMMENT FOR CLOSED SESSION

The meeting opened for any public comments regarding the Closed Session item at closed without comment.

E. CLOSED SESSION

DRISCOLL/WRIGHT

5/0

The Board of Trustees and Superintendent Dr. Merrill M. Grant moved into Closed Session to discuss the following item:

1. Government Code §54957.6, Conference with Labor Negotiators,
Employee: Dr. Merrill M. Grant
Superintendent Contract

F. RETURN TO OPEN SESSION at 6:26 pm.

ADJOURN TO BEGIN THE SIERRA COUNTY OFFICE OF EDUCATION MEETING

RECONVENE

REPORT OUT

The board discussed the Superintendent's contract and will publicly discuss and vote on the contract under action items.

G. INFORMATION/DISCUSSION ITEMS

1. Superintendent's Report
 - a. First Day of School - August 31/ Teacher In-Service Days August 27 & 28 (Focus on Common Core, Kathleen Kiefer from Nevada County Office of Education, speaker.)
 - b. The ASICS Innovative Teaching & Learning Conference centered around technology, teaching/instructional delivery
 - c. Rural Education Summit – hosted by Tim Taylor from Butte County Office of Education; Learning programs. The northern portion of California shares issues common with Sierra. Dr. Grant would like to look into expanded learning programs and meet the needs of our populations, possibly adding personnel.
 - d. Facilities Update – more of a focus on getting the classrooms ready for teaching than the major work on the facilities.
 - e. Inter-District Attendance Agreements. WRIGHT suggested a look into a cooperation with Camptonville.
2. Business Report
 - a. Board Report-Expenditures by Object 7/1/14 to 6/30/15
 - b. Board Report-Expenditures by Object 7/1/15 to 7/31/15
 - c. Enrollment-2014-2015 School Year
 - d. 2015-16 Budget Calendar and 2016-17 Budget Development Calendar
3. Staff Reports (5 minutes)
 - Tom Jones, Loyaltan High School administrator, listed activities including the FFA's participation in the Sierra County Fair, hosting a pre-season football game, hosting coaches meeting, football and volleyball scrimmage.
 - Downieville School: Dr. Grant reported on preparation for the first day of school.
4. SPTA Report (5 minutes) - None
5. Board Members' Report (5 minutes)
6. Public Comment – The public comment opened at 6:48 pm and closed without comment.

H. CONSENT CALENDAR

1. Approval of the minutes of the Regular Board meeting held June 17, 2015
2. Approval of the bill warrants for the month of June 2015
3. Approval of the bill warrants for the month of July 2015
4. Approval of Quarterly Report on Williams Uniform Complaints for quarter ending June 30, 2015. *It is required per Education Code 35186 section (d) that a school district shall report summarized data on the nature and resolution of all complaints on a quarterly basis to the county superintendent of schools and the governing board of the school district. No complaints regarding textbooks and instructional materials, teacher vacancy or misassignment or conditions of facilities were filed with Sierra-Plumas Joint Unified School District during the quarter ending June 30, 2015. No complaints regarding textbooks and instructional materials, teacher vacancy or misassignment or conditions of facilities were filed with Sierra-Plumas Joint Unified School District during the 2014-2015 school year.*
5. Authorization to Submit Ag Career Tech Education Incentive Grant

Sierra-Plumas Joint Unified School District
 Minutes of the School District Governing Board
 Regular Meeting
 August 11, 2015

6. Authorization for Superintendent to Enter into an Agreement with Washoe County For Out Of State Tuition
7. Authorization for Superintendent to Enter into an Agreement for Lozano Smith Legal Services (as needed)
8. Approval of assignment to teach core subjects outside of credential area for the 2015-2016 school year

Teacher	Site	Subject/Grade	Sections	EC § Section
Meschery, M	LHS	English 9,10	4	44263
Griffin, C	LHS	PE 9-12	2	44865
Nunes, J	LHS	Social Science 9-12	4	44865
Nunes, J	LHS	Social Science 7-8	2	44258.3
Fisher, M	LHS	Earth Science 9-10	1	44865
Fisher, M	LHS	PE 7-8	2	80005b
Corcoran, A	DVL	Spanish 9-12	1	44865
Corcoran, A	DVL	PE 9-12	1	44865
Corcoran, A	DVL	PE 7-8	1	80005b
Osgood, L	Sierra P	Math 7-12	TBD	44865
		Social Science 7-12	TBD	44865
		Science 7-12	TBD	44865
	ISP	ISP K-12	TBD	44865

WRIGHT/HALL
 5/0

I. ACTION ITEMS

1. New Business

1516-01 Adoption of Resolution No. 15-001, Mike Hale, In Recognition of Service

DRISCOLL/HALL

5/0

DRYDEN AYE
 WRIGHT AYE
 DRISCOLL AYE
 HALL AYE
 MOORE AYE

1516-02 Adoption of Resolution No. 15-002, Mike Hale, CalPERS Exception, Bus Driver

DRISCOLL/HALL

5/0

DRYDEN AYE
 WRIGHT AYE
 DRISCOLL AYE
 HALL AYE
 MOORE AYE

Sierra-Plumas Joint Unified School District
Minutes of the School District Governing Board
Regular Meeting
August 11, 2015

- 1516-03 Adoption of Resolution No. 15-003, Fiscal Year End 2014-2015 Budget Revision
WRIGHT/DRISCOLL
5/0
DRYDEN AYE
WRIGHT AYE
DRISCOLL AYE
HALL AYE
MOORE AYE
- 1516-04 Adoption of Resolution No. 15-004, Mike Hale, CalPERS Exception, Plant Maintenance Worker
DRYDEN/HALL
5/0
DRYDEN AYE
WRIGHT AYE
DRISCOLL AYE
HALL AYE
MOORE AYE
- 1516-05 Approval of Appointment of Melanie Larson, Downieville K-3 Teacher, 1.0 FTE, effective August 27, 2015
WRIGHT/HALL
5/0
- 1516-06 **Public Hearing** to announce the adoption of the Declaration of Need for Fully Qualified Educators for the 2015-2016 school year opened at 7 pm and closed without comment.
- 1516-07 Approval of Declaration of Need of Fully Qualified Educators for the 2015-2016 school year**
A diligent search to recruit fully prepared teacher(s) was made and an insufficient number of certificated persons met the Sierra-Plumas Joint Unified School District's employment criteria for the position(s).
WRIGHT/DRISCOLL
5/0
- 1516-08 **Public Hearing** to announce that a diligent search to recruit a fully prepared teacher was made and an insufficient number of certificated persons met the Sierra-Plumas Joint Unified School District's employment criteria for the mathematics teaching position at Downieville School for the 2015-2016 school year so therefore authorizes the Grade 7-8 Pre-Algebra and Grade 9-12 Algebra I, Algebra II and Geometry teaching assignment to Robin Bolle on the basis of a California Commission on Teacher Credential Variable Term Waiver opened at 7:02 pm. Dr. Grant explained the process and the hearing closed at 7:03 pm.
- 1516-09 Approval of Appointment of Robin Bolle, Downieville Science and Mathematics position, grades 7-12, 1.0 FTE, effective August 27, 2015
WRIGHT/HALL
5/0
- 1516-10 Approval of Issuance of a California Commission on Teacher Credentialing Waiver for Robin Bolle in Single Subject: Mathematics
WRIGHT/HALL
5/0

Sierra-Plumas Joint Unified School District
Minutes of the School District Governing Board
Regular Meeting
August 11, 2015

1516-11 Approval of the Issuance of a California Commission on Teacher Credentialing Short Term Staff Permit for Robin Bolle in Single Subject Science: Biological Science
WRIGHT/HALL
5/0

1516-12 Approval of the CBEST Waiver for Substitute Teachers. *The Sierra-Plumas Joint Unified School District (District) has been unable to recruit enough day-to-day substitute teachers who have not had an opportunity to take and pass all sections of the California Basic Educational Skills Test (CBEST). The District anticipates employing five (5) day-to-day substitutes on variable term CBEST waivers for the 2015-2016 school year*
DRISCOLL/HALL
5/0

BREAK AT 7:10 pm; reconvened at 7:14 pm.

1516-13 Approval of Employment Agreement Addendum (\$124,455) with Sierra-Plumas Joint Unified School District and Merrill M. Grant, Ed.D. Superintendent
WRIGHT/DRISCOLL
4/1 Motion Passed
WRIGHT AYE
DRISCOLL AYE
HALL AYE
MOORE AYE
DRYDEN NO

1516-14 Authorization to rescind appointment of Richard McCollum to Loyalton schools' Plant Maintenance Worker position .5 FTE, effective July 1, 2015
DRISCOLL/HALL
5/0

1516-15 Appointment of Richard McCollum to Loyalton schools' Plant Maintenance Worker position.44 FTE, effective August 12, 2015, in a temporary position employed as a CalPERS retired annuitant
DRISCOLL/HALL
5/0

1516-16 Approval of 2015-16 Certificated Substitute List
DRISCOLL/HALL
5/0

1516-17 Approval of 2015-2016 Superintendent Goals
DRISCOLL/HALL
5/0

1516-18 Authorization for Superintendent to Enter into an Agreement with Eastern Plumas Hospital (emergency evacuation site)
DRISCOLL/HALL
5/0

1516-19 Authorization for Superintendent to Enter into an Agreement with Eastern Plumas Hospital (emergency transportation)

Sierra-Plumas Joint Unified School District
Minutes of the School District Governing Board
Regular Meeting
August 11, 2015

WRIGHT/DRISCOLL
5/0

- 1516-20 Downieville HVAC system
Dr. Grant commented that researching funding sources is the first priority; Bright Schools will evaluate the school building with hopes they will include the HVAC system in the energy efficiency improvement project.
- 1516-21 Authorization For Superintendent To Enter Into An Agreement With City Of Loyalton For Well 03 Pumhouse Fence
DRISCOLL/HALL
5/0

BOARD POLICIES AND ADMINISTRATIVE REGULATIONS

- 1516-22 Approval of Administrative Regulation 4161.2, 4261.2, 4361.2, Personal Leaves
DRISCOLL/HALL
5/0
- 1516-23 Approval of Board Bylaw 9320, Meetings and Notices
DRISCOLL/HALL
5/0

J. ADVANCED PLANNING

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

K. ADJOURNMENT
DRISCOLL/HALL
5/0

The meeting adjourned at 7:33 pm.

Dr. Merrill M. Grant, Superintendent

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

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00080271	08/04/2015	CENTRAL SANITARY SUPPLY	01-4320	CUSTODIAL SUPPLIES		114.62
00080272	08/04/2015	ANN FISHER	01-5200	PER DIEM		195.25
00080273	08/04/2015	ERIN FOLCHI	01-5200	PER DIEM		40.00
00080274	08/04/2015	CAROLINE GRIFFIN	01-9510	MILEAGE		497.95
00080275	08/04/2015	INLAND SUPPLY	01-4320	CUSTODIAL SUPPLIES		414.28
00080276	08/04/2015	MARIAN LAVEZZOLA	01-5600	TECH COTTAGE RENTAL		200.00
00080277	08/04/2015	LIBERTY UTILITIES	01-5510	ELECTRIC - LOYALTON SITES	2,565.71	
			01-5899	ELECTRIC - LOYALTON SITES	140.42	2,706.13
00080278	08/04/2015	MIKE MOORE	76-9576	H/W REIMBURSEMENT		582.81
00080279	08/04/2015	NATIONWIDE SALES & SERVICE	01-4320	CUSTODIAL SUPPLIES		79.43
00080280	08/04/2015	NORTHERN CA SUPERINTENDENTS	01-5300	MEMBERSHIP		500.00
00080281	08/04/2015	PEARSON EDUCATION	01-9510	Common Core Math Books		41,048.75
00080282	08/04/2015	PLUMAS UNIFIED SCHOOL DISTRICT	01-9510	TRANSPORTATION AGREEMENT		506.43
00080283	08/04/2015	POSTMASTER, DOWNIEVILLE	01-5900	Postage stamps		400.00
00080284	08/04/2015	SIERRA BOOSTER	01-5300	ADVERTISEMENTS/LEGAL/PUBLIC NOTICES		20.00
00080285	08/04/2015	SIERRA COUNTY HEALTH DEPARTMENT	01-5510	ELECTRICAL SERVICES FOR TECH COTTAGE		289.50
00080286	08/04/2015	SIERRA VALLEY HOME CENTER	01-4320	custodial and maintence supplies	131.44	
				Maintenance supplies	280.73	
				Materials/Supplies	251.57	663.74
00080287	08/04/2015	TRI COUNTY SCHOOLS INS. GR.	01-3901	AUG 2015 HEALTH INSURANCE	2,373.26	
			01-9535	AUG 2015 HEALTH INSURANCE	16,290.74	
			76-9576	AUG 2015 HEALTH INSURANCE	61,693.66	80,357.66
00080288	08/04/2015	U.S. BANK	01-4300	SAT STUDY GUIDE	453.04	
			01-4400	REPAIR/COMPUTER	1,539.49	
			01-5890	REPAIR/COMPUTER	117.42	
			01-9510	TECH SUPPLIES	977.62	
				WEBSITE/DOMAIN REG/ANTIVIRUS	12.99	
				Adobe Creative Cloud	49.98	
				OFFICE SUPPLIES	76.74	3,227.28
Total Number of Checks					18	131,843.83

Fund Summary

Fund	Description	Check Count	Expensed Amount
------	-------------	-------------	-----------------

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

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

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
--------------	------------	---------------------	-------------	---------	-----------------	--------------

Fund Summary

<u>Fund</u>	<u>Description</u>	<u>Check Count</u>	<u>Expensed Amount</u>
01	General Fund	17	69,567.36
76	Warrant/Pass Through (payroll)	2	62,276.47
	Total Number of Checks	18	131,843.83
	Less Unpaid Sales Tax Liability		.00
	Net (Check Amount)		131,843.83

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

ESCAPE ONLINE

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 15-005

Resolution for Adopting the Gann Limit

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

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

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

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

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

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

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

Passed and adopted at a regular meeting of the Sierra-Plumas Joint Unified School District Governing Board held September 8, 2015 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

VACANT:

Allen Wright, Clerk
Sierra-Plumas Joint Unified School District

	2014-15 Calculations			2015-16 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2013-14 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the COE)	2013-14 Actual			2014-15 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	2,622,476.37		2,622,476.37			2,739,417.57
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	351.05		351.05			367.55
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2013-14			Adjustments to 2014-15		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2014-15 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2014-15 P2 Report			2015-16 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	367.55		367.55	367.98		367.98
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			367.55			367.98
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2014-15 Actual			2015-16 Budget		
1. Homeowners' Exemption (Object 8021)	23,115.12		23,115.12	0.00		0.00
2. Timber Yield Tax (Object 8022)	64,409.99		64,409.99	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	2,230.45		2,230.45	0.00		0.00
4. Secured Roll Taxes (Object 8041)	2,245,295.91		2,245,295.91	2,457,757.00		2,457,757.00
5. Unsecured Roll Taxes (Object 8042)	85,864.88		85,864.88	0.00		0.00
6. Prior Years' Taxes (Object 8043)	4,317.78		4,317.78	0.00		0.00
7. Supplemental Taxes (Object 8044)	0.00		0.00	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCPF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	0.00		0.00	0.00		0.00
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	2,425,234.13	0.00	2,425,234.13	2,457,757.00	0.00	2,457,757.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	2,425,234.13	0.00	2,425,234.13	2,457,757.00	0.00	2,457,757.00

	2014-15 Calculations			2015-16 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			0.00			0.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	1,741,935.67		1,741,935.67	1,944,689.00		1,944,689.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	252,146.02		252,146.02	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	1,994,081.69	0.00	1,994,081.69	1,944,689.00	0.00	1,944,689.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	5,361,465.91		5,361,465.91	5,593,857.00		5,593,857.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	17,855.70		17,855.70	14,000.00		14,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			2,622,476.37			2,739,417.57
2. Inflation Adjustment			0.9977			1.0382
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0470			1.0012
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			2,739,417.57			2,847,476.20
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			2,425,234.13			2,457,757.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			44,106.00			44,157.60
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			314,183.44			389,719.20
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			314,183.44			389,719.20
7. Local Revenues In Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			9,153.78			7,144.39
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			2,434,387.91			2,464,901.39
8. State Aid In Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			305,029.66			382,574.81
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			2,434,387.91			
b. State Subventions (Line D8)			305,029.66			
c. Less: Excluded Appropriations (Line C23)			0.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			2,739,417.57			



TO: SUPERINTENDENT OF PUBLIC SCHOOLS
PRINCIPAL OF PRIVATE SCHOOLS

FROM: ROGER L. BLAKE

RE: FORM TO RECORD DISTRICT AND/OR SCHOOL REPRESENTATIVES TO LEAGUES

DATE: APRIL 24, 2015

Enclosed is a form upon which to record your district and/or school representatives to leagues for **next year, 2015-2016**. It is a form sent every year to you in order to obtain the names of league representatives to every league in the state and to make sure that the league representatives are designated by school district or school governing boards. **It is a legal requirement that league representatives be so designated.**

The education code gives the authority for high school athletics to high school governing boards. The code also requires that the boards, after joining CIF, designate their representatives to CIF leagues. This is a necessity! (Ed. Code 33353 (a) (1))

We are asking that, after action by the governing board, you **send the names of league representatives to your CIF Section office**. Obviously, the presumption behind this code section is that the representatives of boards are the only people who will be voting on issues, at the league and section level, that impact athletics.

If a governing board does not take appropriate action to designate representatives or this information is not given to Section offices within the required time frame, CIF is required to suspend voting privileges (CIF Constitution, Article 2, Section 25, p.17) for the affected schools.

At the State Federated Council level we will be asking that Sections verify that their representatives are designated in compliance with this Ed. Code section.

I hope this gives you a bit of background. Thank you for all you do to help support high school athletics. It is a valuable program in all high schools and we appreciate the support you give to the program and to CIF.

Please return the enclosed form no later than June 24, 2015 directly to your CIF Section Office. Addresses of each section are listed on the back of the form. Please contact us if we can give you further information.

2015-2016 Designation of CIF Representatives to League

Please complete the form below for each school under your jurisdiction and **RETURN TO THE CIF SECTION OFFICE (ADDRESSES ON REVERSE SIDE) no later than June 24, 2015.**

_____ School District/Governing Board at its _____ meeting,
(Name of school district/governing board) (Date)
appointed the following individual(s) to serve for the 2015-2016 school year as _____ the school's league representative:

PHOTOCOPY THIS FORM TO LIST ADDITIONAL SCHOOL REPRESENTATIVES

NAME OF SCHOOL _____
NAME OF REPRESENTATIVE _____ POSITION _____
ADDRESS _____ CITY _____ ZIP _____
PHONE _____ FAX _____ E-MAIL _____

NAME OF SCHOOL _____
NAME OF REPRESENTATIVE _____ POSITION _____
ADDRESS _____ CITY _____ ZIP _____
PHONE _____ FAX _____ E-MAIL _____

NAME OF SCHOOL _____
NAME OF REPRESENTATIVE _____ POSITION _____
ADDRESS _____ CITY _____ ZIP _____
PHONE _____ FAX _____ E-MAIL _____

NAME OF SCHOOL _____
NAME OF REPRESENTATIVE _____ POSITION _____
ADDRESS _____ CITY _____ ZIP _____
PHONE _____ FAX _____ E-MAIL _____

If the designated representative is not available for a given league meeting, an alternate designee of the district governing board may be sent in his/her place. **NOTE:** League representatives from public schools and private schools must be designated representatives of the school's governing boards in order to be eligible to serve on the section and state governance bodies.

Superintendent's or Principal's Name _____ Signature _____
Address _____ City _____ Zip _____
Phone _____ Fax _____

PLEASE MAIL OR FAX THIS FORM DIRECTLY TO THE CIF SECTION OFFICE.
SEE REVERSE SIDE FOR CIF SECTION OFFICE ADDRESSES.

CIF SECTION OFFICES

CIF CENTRAL SECTION

Jim Crichlow, Commissioner
P.O. Box 1567
Porterville, CA 93258
Phone: (559) 781-7586
Fax: (559) 781-7033

CIF CENTRAL COAST SECTION

Nancy Lazenby Blaser, Commissioner
6830 Via Del Oro, Suite 103
San Jose, CA 95119
Phone: (408) 224-2994
Fax: (408) 224-0476

CIF LOS ANGELES SECTION

John Aguirre, Commissioner
8401 Arleta Ave.
Sun Valley, CA 91352
Phone: (818) 767-0800
Fax: (818) 767-0802

CIF NORTH COAST SECTION

Gil Lemmon, Commissioner
5 Crow Canyon Court, Suite 209
San Ramon, CA 94583
Phone: (925) 263-2110
Fax: (925) 263-2120

CIF NORTHERN SECTION

Elizabeth Kyle, Commissioner
2241 St. George Lane, Suite 2
Chico, CA 95926
Phone: (530) 343-7285
Fax: (530) 343-5619

CIF OAKLAND SECTION

Russell White, Commissioner
1000 Broadway, Suite 680
Oakland, CA 94607
Phone: (510) 879-4290
Fax: (510) 879-3687

CIF SAC-JOQUIN SECTION

Michael Garrison, Commissioner
P.O. Box 289
Lodi, CA 95241
Phone: (209) 334-5900
Fax: (209) 334-0300

CIF SAN DIEGO SECTION

Jerry Schniepp, Commissioner
2131 Pan American Plaza
San Diego, CA 92101
Phone: (858) 292-8165
Fax: (858) 292-1375

CIF SAN FRANCISCO SECTION

Don Collins, Commissioner
555 Portola Drive, Bungalow 2
San Francisco, CA 94131
Phone: (415) 920-5185
Fax: (415) 920-5189

CIF SOUTHERN SECTION

Rob Wigod, Commissioner
10932 Pine Street
Los Alamitos, CA 90720
Phone: (562) 493-9500
Fax: (562) 493-6266

VEHICLE LEASE AGREEMENT
BETWEEN PLUMAS JOINT UNIFIED SCHOOL DISTRICT
AND SIERRA-PLUMAS JOINT SCHOOL DISTRICT

SC16-156-PUSD

This Vehicle Lease Agreement ("AGREEMENT") between the Plumas Unified School District (hereinafter, "PUSD") and the Sierra-Plumas Joint Unified School District (hereinafter, "SIERRA-PLUMAS") entered into for the purpose of providing equipment, repairs and other necessary and appropriate items for the operation of certain school vehicles defined herein.

RECITALS

Whereas PUSD is a Unified School District organized under the laws of the State of California, with district offices located in Quincy, in Plumas County, California;

Whereas SIERRA-PLUMAS is a Unified School District organized under the laws of the State of California, with district offices located in Loyalton, in Sierra County, California;

Whereas, PUSD and SIERRA-PLUMAS are mutually interested in providing adequate transportation services for their respective students:

Whereas, PUSD owns school vehicles suitable for busing services and is interested in co-operating with SIERRA-PLUMAS to provide school vehicles; and

Whereas, both parties mutually agree that this Agreement is of value on an individual and mutual basis.

Now, therefore, it is mutually agreed as follows:

A. PUSD'S RESPONSIBILITIES:

1. PUSD agrees to provide for the purposes of this Agreement the four (4) school vehicles described in Appendix A, attached hereto, (hereinafter, "VEHICLES") to SIERRA-PLUMAS for use by SIERRA-PLUMAS during the 2015/16 academic school year.
2. PUSD shall deliver the VEHICLES to SIERRA-PLUMAS upon execution of this AGREEMENT, by making the VEHICLES available for pick-up at the PUSD BUS BARN, located at 113 No. Mill Creek Rd., Quincy, CA 95971 (hereinafter "DELIVERY").
3. PUSD shall ensure, at the time of DELIVERY, that the VEHICLES are in compliance with all statutory and regulatory school vehicle licensing, certification and operational requirements for transporting students, including Title 13 of the California Code of Regulations, Section 1231.
4. PUSD shall ensure that each of the VEHICLES has a valid and current Vehicle Inspection Approval Certificate and are ready for service at the time of DELIVERY.
5. PUSD shall perform all required inspections and maintenance of the VEHICLES in accordance Appendix C and in accordance with the Title 13, California Code of regulation, Section 1232 and provide a copy of the most recent vehicle maintenance records per Title 13 of the California Code of Regulations, Section 1232.

VEHICLE LEASE AGREEMENT
BETWEEN PLUMAS JOINT UNIFIED SCHOOL DISTRICT
AND SIERRA-PLUMAS JOINT SCHOOL DISTRICT

6. PUSD shall provide the VEHICLES to SIERRA-PLUMAS at DELIVERY in good condition and working order, with fire extinguisher, first aid kit, and all safety equipment required by the State of California Motor Carrier Property Permit, California Vehicle Code, California Education Code, and Title 13 of the California Code of Regulations.
7. PUSD will provide all ROUTINE MAINTENANCE for the VEHICLES at the PUSD BUS BARN at the expense of SIERRA-PLUMAS. ROUTINE MAINTENANCE is defined as the maintenance described in Appendix C and is limited to regularly scheduled service and maintenance/repairs to normal wear and tear. Dates for ROUTINE MAINTENANCE shall be mutually agreed to by the parties. ROUTINE MAINTENANCE shall not include any damage, destruction, or wear and tear caused by any unauthorized use or miss-use of the VEHICLES.
8. PUSD will provide driver training, both in the classroom and behind the wheel, as required by the State of California, to SIERRA-PLUMAS employees who will be driving the VEHICLES. Training will take place at PUSD and shall occur before SIERRA-PLUMAS takes possession of the VEHICLES.

B. SIERRA-PLUMAS' RESPONSIBILITIES:

1. SIERRA-PLUMAS shall compensate PUSD for use of the VEHICLES in accordance with the rates defined in Appendix B. Payment shall be made within 30 days of receipt of invoice.
2. SIERRA-PLUMAS is responsible for transporting the VEHICLES to the PUSD BUS BARN for all ROUTINE MAINTENANCE and other repairs. In the event of mechanical breakdown, SIERRA-PLUMAS is responsible for arranging independent tow service to the PUSD BUS BARN.
3. SIERRA-PLUMAS will reimburse PUSD for all costs and expenses, including parts and labor as defined in Appendix B, associated with ROUTINE MAINTENANCE and other repairs of the VEHICLES.
4. SIERRA-PLUMAS will compensate PUSD for classroom and behind the wheel vehicle driver training in accordance with the rates defined in Appendix B. Payment shall be made within 30 days of receipt of invoice.
5. SIERRA-PLUMAS shall notify PLUMAS of any accident, collision, or incident that causes damage to any of the VEHICLES within 24 hours of said accident, collision, or incident.
6. SIERRA-PLUMAS is responsible for the cost of repairing any damage to the VEHICLES.
7. SIERRA-PLUMAS shall secure and maintain any and all licenses and/or permits required by law for the operation of the VEHICLES and furnishing of transportation services using the VEHICLES during the term of this AGREEMENT.

VEHICLE LEASE AGREEMENT
BETWEEN PLUMAS JOINT UNIFIED SCHOOL DISTRICT
AND SIERRA-PLUMAS JOINT SCHOOL DISTRICT

8. SIERRA-PLUMAS shall comply with and observe all applicable federal, state and local laws applicable to the transportation of students, all provisions of the California Vehicle Code, all directives, policies and regulations of the California State Board of Education, the California Highway Patrol, the Sierra-Plumas JUSD Governing Board, and any other laws, rules or regulations applicable to the transportation of students.
9. SIERRA-PLUMAS, its employees, and its agents shall secure and maintain valid permits and licenses and certifications that are required by law for the execution of this AGREEMENT.
10. Only those SIERRA-PLUMAS employees who have successfully completed the driver training described in Section A.8. of this AGREEMENT shall be permitted to operate the VEHICLES. The successful completion of driver training is to be determined at the sole discretion of PUSD. SIERRA-PLUMAS shall bear any and all costs, expenses, and liabilities that result from the operation of the VEHICLES during the term of this AGREEMENT by anyone who has not successfully completed the driver training described in Section A.8. of this AGREEMENT.
11. SIERRA-PLUMAS shall not assign or transfer, by operation of law or otherwise, any or all of its rights, responsibilities, burdens, duties or obligations under this AGREEMENT.
12. SIERRA-PLUMAS will accept DELIVERY of the VEHICLES following the execution of this AGREEMENT by arranging to pick up the VEHICLES at the PUSD BUS BARN in accordance with Section A.2. of this AGREEMENT.
13. SIERRA-PLUMAS shall return the VEHICLES to PUSD by transporting the VEHICLES to the PUSD BUS BARN on or before June 30th of the final year of this AGREEMENT (See TERM OF THE AGREEMENT, Section C, herein). The VEHICLES must be returned in good condition and working order, with fire extinguisher, first aid kit, and all safety equipment required by the State of California Motor Carrier Property Permit and State Education Code. If the VEHICLES are not returned in the condition described above, to the satisfaction of PUSD in its sole discretion, SIERRA-PLUMAS shall reimburse PUSD for any and all costs or expenses required to return the VEHICLES to such satisfactory condition.
14. SIERRA-PLUMAS, at its sole expense, shall procure and maintain throughout the term of this AGREEMENT, General Liability insurance with a minimum per occurrence limit of \$10,000,000 and the deductible/self-insurance retention shall not exceed \$10,000. Such minimum limits of policies shall in no event limit the liability of SIERRA-PLUMAS hereunder. Insurance shall include coverage for claims against SIERRA-PLUMAS, it's elected or appointed officials, employees, agents, volunteers and students (interns while acting on behalf of SIERRA-PLUMAS) arising out of errors and omissions, abuse and molestation, and employment practices liability. The policy or policies shall name as additional insured/additional covered party PUSD; it's elected or appointed officials, employees, agents and volunteers. SIERRA-PLUMAS's policy or policies shall provide that their insurance shall be primary with respect to any liability or claimed liability arising out of the performance or activities by SIERRA-PLUMAS under this AGREEMENT. Any insurance procured by PUSD, it's elected or appointed officials, employees, agents and

VEHICLE LEASE AGREEMENT
BETWEEN PLUMAS JOINT UNIFIED SCHOOL DISTRICT
AND SIERRA-PLUMAS JOINT SCHOOL DISTRICT

volunteers shall be excess and shall not be called upon to contribute until the limits of the insurance provided hereunder shall be exhausted.

15. Automobile Liability: SIERRA-PLUMAS shall maintain Primary Automobile Liability and Property Damage Insurance, including non-owned and hired coverage with a minimum per accident limit of \$10,000,000 for any injuries to persons (including death therefrom) and property damage in connection with SIERRA-PLUMAS' activities under this AGREEMENT. SIERRA-PLUMAS' policy must provide primary auto liability and name PUSD, its elected or appointed officials, employees, agents and volunteers as additional insured's by endorsement to the policy. Any insurance or self-insurance maintained by PUSD, its elected or appointed officials, employees, agents and volunteers shall be in excess of SIERRA-PLUMAS' insurance and shall not contribute with it. SIERRA-PLUMAS' policy must name PUSD as Loss Payee and provide auto physical damage coverage (comprehensive and collision) for each of the VEHICLES, with deductibles not to exceed \$5,000 per claim.
16. Upon execution of this agreement and annually thereafter, SIERRA-PLUMAS shall furnish PUSD with original certificates and amendatory endorsements affecting coverage required by this Agreement. All certificates and endorsements are to be received and approved by PUSD at least ten (10) days before DELIVERY or commencement of any other activities described in this AGREEMENT. PUSD reserves the right to request complete, certified copies of all required insurance policies, including endorsements affecting the coverage required by this AGREEMENT at any time.
17. Failure of SIERRA-PLUMAS to have adequate acceptable insurance in place, as determined solely by PUSD, will cause this Agreement to be null and void.

C. TERM OF THE AGREEMENT

The term of this AGREEMENT shall be from July 1, 2015, to June 30, 2016. This Agreement shall be automatically renewed for an additional fiscal year commencing July 1, 2016, and annually thereafter for a term of two (2) years, unless written notice of intent to terminate or renegotiate is given by either party prior to March 1 of that same year.

D. DISPUTE RESOLUTION

If a dispute under this AGREEMENT arises, or any party to this AGREEMENT believes that a breach of this AGREEMENT has occurred, the parties shall schedule a meet-and-confer within thirty (30) business days of receiving written notification from the other party of the dispute or alleged breach. During the meet-and-confer, the parties shall make good-faith attempt resolve any disputes and remedy any alleged breach of this AGREEMENT. Any dispute of claim in law or equity arising under this AGREEMENT which is not resolved through the meet-and-confer shall be decided by neutral, non-binding arbitration. Arbitration shall be conducted in accordance with the rules of either the American Arbitration Association (AAA) or the Judicial Arbitration and Mediation Services, Inc. (JAMS). The selection between AAA and JAMS rules shall be made by the party who first files for the arbitration. The parties may agree, in writing, to use different rules and/or arbitrator(s). In all other respects, the arbitration shall be

VEHICLE LEASE AGREEMENT
BETWEEN PLUMAS JOINT UNIFIED SCHOOL DISTRICT
AND SIERRA-PLUMAS JOINT SCHOOL DISTRICT

conducted in accordance with PART III, Title 9 of the California Code of Civil Procedure. The costs of arbitration shall be borne by each respective party.

E. INDEMNIFICATION.

SIERRA-PLUMAS shall indemnify, defend, and hold harmless PUSD, its elected or appointed officials, employees, attorneys, agents, representatives, volunteers, successors and assigns (collectively hereinafter the "indemnified parties") from and against any and all actions, suits, claims, demands, losses, costs, penalties, obligations, errors, omissions, or liabilities, including legal costs, attorney's fees, and expert witness fees, whether or not suit is actually filed, and/or any judgment rendered is against the indemnified parties, that may be asserted or claimed by any person, firm or entity arising out of, or in connection with, SIERRA-PLUMAS's performance under this AGREEMENT, including but not limited to, any acts or errors or omissions by PUSD, its governing body, administrators, employees, agents, representatives, volunteers, successors and assigns, unless caused wholly by the negligence or willful misconduct of any of the indemnified parties.

PUSD shall indemnify, defend, and hold harmless SIERRA-PLUMAS, its elected or appointed officials, employees, attorneys, agents, representatives, volunteers, successors and assigns (collectively hereinafter the "indemnified parties") from and against any and all actions, suits, claims, demands, losses, costs, penalties, obligations, errors, omissions, or liabilities, including legal costs, attorney's fees, and expert witness fees, whether or not suit is actually filed, and/or any judgment rendered is against the indemnified parties, that may be asserted or claimed by any person, firm or entity arising out of, or in connection with, PUSD's performance under this AGREEMENT, including but not limited to, any acts or errors or omissions by SIERRA-PLUMAS, its governing body, administrators, employees, agents, representatives, volunteers, successors and assigns, unless caused wholly by the negligence or willful misconduct of any of the indemnified parties.

F. RISK OF LOSS

Except as otherwise provided in this AGREEMENT, any risk of loss for the VEHICLES shall transfer to SIERRA-PLUMAS upon DELIVERY and shall transfer back to PUSD upon return of the VEHICLES at the conclusion of the term of this AGREEMENT.

G. SEVERABILITY

Should any part of this AGREEMENT be determined by a court of competent jurisdiction to be unenforceable that part alone shall be severed, and the remainder of the AGREEMENT shall continue in effect.

H. CONSTRUCTION

The language in all parts of this AGREEMENT, unless otherwise stated, shall be construed according to its plain and ordinary meaning.

I. NOTICE TO PARTIES

VEHICLE LEASE AGREEMENT
BETWEEN PLUMAS JOINT UNIFIED SCHOOL DISTRICT
AND SIERRA-PLUMAS JOINT SCHOOL DISTRICT

All notices to be given by the parties hereto shall be in writing and served by personal delivery or by depositing same in the United States Post Office, postage prepaid and certified, addressed as follows:

PLUMAS Unified School District
Terry Oestreich, Assistant Superintendent
1446 East Main Street
Quincy, CA 95971

Sierra-Plumas Joint Unified School District
Dr. Merrill M. Grant, Superintendent
P.O. Box 955
109 Beckwith Road
Loyalton, CA 96118

J. CHOICE OF LAW

This AGREEMENT shall be governed by the laws of the State of California.

K. MODIFICATION OF THE AGREEMENT

This AGREEMENT, and any provisions herein, may not be changed, waived, discharged or terminated unless by a written instrument, signed by the Parties.

L. ENTIRE AGREEMENT

This AGREEMENT and the attachments hereto contain all of the terms and conditions agreed upon by the Parties relating to the matters covered by this AGREEMENT, and supersede any and all prior and contemporaneous agreements, negotiations, correspondence, understandings, and communications of the Parties, whether oral or written, respecting the matters covered by this AGREEMENT. All agreements, covenants, representations and warranties, express or implied, oral or written, of the Parties concerning the subject matter of this AGREEMENT are contained herein.

M. FORMALITIES OF EXECUTION

This AGREEMENT may be executed in one or more counterparts which, taken together, shall be deemed to constitute one and the same document. An executed copy of this AGREEMENT shall be valid as an original. Signatures of the Parties transmitted by facsimile or email shall be deemed binding.

N. AUTHORITY TO SIGN

The undersigned are authorized to execute this AGREEMENT on behalf of their respective agencies and have read, understood and agreed to all of the terms and conditions of this AGREEMENT.

VEHICLE LEASE AGREEMENT
BETWEEN PLUMAS JOINT UNIFIED SCHOOL DISTRICT
AND SIERRA-PLUMAS JOINT SCHOOL DISTRICT

IN WITNESS WHEREOF, the parties hereto have executed this AGREEMENT the day and year hereinabove written and have affixed their official seals hereto.

Plumas Unified School District

Sierra-Plumas Joint Unified School District

By: _____
Terry Oestreich
Assistant Superintendent

By: _____
Dr. Merrill M. Grant
Superintendent

VEHICLE LEASE AGREEMENT
BETWEEN PLUMAS JOINT UNIFIED SCHOOL DISTRICT
AND SIERRA-PLUMAS JOINT SCHOOL DISTRICT

Appendix A

Vehicle Description: Up to four California State regulated school busses with passenger capacity ranging between 52 and 78.

VEHICLE LEASE AGREEMENT
BETWEEN PLUMAS JOINT UNIFIED SCHOOL DISTRICT
AND SIERRA-PLUMAS JOINT SCHOOL DISTRICT

Appendix B

Cost per vehicle, per actual mile driven.....	\$1.25
Cost for behind the wheel training.....	\$60.00/hour
Cost for classroom training.....	\$60.00/hour
Maintenance work.....	parts plus labor (itemized below) plus 10% surcharge on parts for non-itemized supplies
Cost for Labor per hour.....	\$60.00/hour
Cost for parts, plus overhead charge.....	cost plus 15%

VEHICLE LEASE AGREEMENT
BETWEEN PLUMAS JOINT UNIFIED SCHOOL DISTRICT
AND SIERRA-PLUMAS JOINT SCHOOL DISTRICT

Appendix C

Routine Maintenance of VEHICLES

3,000 mile or 45 day service

Grease all the fittings

Brake adjustment axle #1 and #2

Brake system for leaks, hoses and tubing, cut-in and cut-out, air loss

Brake components: drums, lining, cams, air-pots, hydraulic cylinders, etc.

Two way check valve in dual air systems, alternately draining and recharging primary and secondary air reservoirs

All tank mounting brackets

All belts and hoses from wear and chaffing-including air hoses

Tires, wheels, lugs, air pressure and tread

Steering arms, drag links, and tie rod ends

Suspension, bushings, springs, u-bolts and king pins

1232C (Federal code) : Oil or grease accumulations, excessive amounts of grease or oil on the vehicle shall be removed and their cause repaired

First aid kit, reflectors, and fire extinguisher

All glass, wipers and mirrors

All lights and horns – interior and exterior

Heating and /or cooling systems

All door operations, sensitive edges, handrails, safety panels and door locks

All upholstery and padding

All lettering and decals

Battery fluid, terminals and cables

Fuel system for leaks

Oil leaks – engine, tranny, differentials and axles

All fluid levels

Body mounts

Exhaust – condition, leaks and mounting

Check, clean and make sure the camera is working correctly

Check and adjust the ride height

Cleanliness of the bus

VEHICLE LEASE AGREEMENT
BETWEEN PLUMAS JOINT UNIFIED SCHOOL DISTRICT
AND SIERRA-PLUMAS JOINT SCHOOL DISTRICT

On Spots during the Season

- Check torque of mounting bracket, chain unit, chain wheel
- Check and grease arm bearing and ball joint
- Check for chain and wheel wear
- Check air-pot pressure for the wheel

Engine Oil Change

- New oil and filter
- Oil sample

12,000 mile Service and Inspection

- Change filters: air [not on large capacity], fuel water, tranny [external only], smog/emissions
- Clean battery box of area
- Check camera systems, date and time, and clean lens
- Pressure test the radiator cap
- Inspect and clean heater cores and heater filters

Propane Vehicles

- Check fuel pump wave pattern
- Check fuel pump pressure

25,000 mile Service and Inspection

- Power steering filters
- Transmission: change Trans oil and external filter
- Test antifreeze
- Differential: sample the fluid
- Transmission: change the modulator valve
- Change large capacity air filter
- Re-torque body clamps

DPF Cleaning

- Remove inspect and clean particulate filter

VEHICLE LEASE AGREEMENT
BETWEEN PLUMAS JOINT UNIFIED SCHOOL DISTRICT
AND SIERRA-PLUMAS JOINT SCHOOL DISTRICT

Visual, pulse, thermal regeneration, inches of water reading

Reset the computer

50,000 mile Service and Inspection

Adjust valves

Adjust fuel rack

Air dryer service

Annual Service and Inspection

Opacity test and report

Seats

First aid kit

Keys

Insurance

Two way radios

FIRST ADDENDUM TO
ANNUAL SERVICES AGREEMENT BETWEEN SIERRA-PLUMAS
JOINT UNIFIED SCHOOL DISTRICT AND SIERRA COUNTY OFFICE
OF EDUCATION

This document constitutes the First Amendment, dated September 8, 2015, TO Agreement 2013-10D, dated January 1, 2014, by and between the Sierra County Office of Education ("County"), Sierra Plumas Joint Unified School District ("District").

OPERATIVE PROVISIONS

1. Terms: Terms of the agreement extended to June 30, 2016.
2. To provide instructional mentorship to teachers after-school. To enhance teacher's use of technology as a learning tool in the classroom. To provide curriculum support, and other duties as assigned.
3. Compensation: Increase compensation not to exceed \$13, 000.
4. All other terms and conditions of the Agreement shall remain in full force and effect.
5. This amendment shall have an Effective Date of August 31, 2015.

IN WITNESS WHEREOF, the parties hereto have executed this First Amendment to the Agreement on the day here first above written.

SIERRA COUNTY OFFICE OF EDUCATION/
SIERRA-PLUMAS JOINT UNIFIED SCHOL DISTRICT

Dr. Merrill M. Grant, Superintendent

Date: August 31, 2015

Michael Moore, Board President

Date: August 31, 2015

**Sierra-Plumas Joint Unified School District
2014-2015 Unaudited Actuals**

Presented September 8, 2015

Student Attendance/Enrollment

Attendance:	2010/2011 P2	2011/2012 P2	2012/2013 P2	2013/2014 P2	2014/2015 P2	2015/2016 Proj
Downieville Elementary	24.97	28.39	26.89	29.17	27.55	27.16
Downieville Jr. High	5.91	5.03	6.72	5.74	6.77	7.04
Downieville Sr. High	20.85	19.50	17.03	13.86	11.54	9.50
Loyalton Elementary	176.05	171.30	156.91	165.24	168.11	161.28
Loyalton Middle	51.89	49.71	48.52	42.58	49.22	58.28
Loyalton High	112.82	107.73	103.16	90.97	88.81	91.18
Sierra Pass	1.34	1.15	4.66	3.49	4.20	1.28
District Total	393.83	382.81	363.89	351.05	356.20	355.72
Washoe Students					10.36	12.24
Supplemental Percent				49.34%	46.86%	45.91%
Enrollment:	CBEDS	CBEDS	CBEDS	CBEDS	CBEDS	CBEDS proj
Downieville Elementary	28	27	28	29	30	20
Downieville Jr. Sr. High	30	27	24	21	18	19
Loyalton Elementary	187	176	159	172	176	172
Loyalton 7-8 grades	56	49	53	w/LHS	w/LHS	w/LHS
Loyalton High	120	112	104	146	143	157
Sierra Pass	3	0	5	9	5	5
District Total	424	391	373	377	372	373

General Fund Form 01:

HIGHLIGHTS

- ❖ Resurface of Loyalton High School Parking Lot
- ❖ Repair of Loyalton Elementary School playground
- ❖ Downieville School exterior painting
- ❖ Updated technology equipment in the classroom for all grade levels
- ❖ Loyalton Intermediate School building and lot sold to the City of Loyalton
- ❖ City of Loyalton received final approval for the Portable Restroom and paid the District the balance due in the amount of \$32,101
- ❖ Mr. Peter Bechen gifted 2,000 shares of AT&T stock at a value of \$35.54 per share
- ❖ Partnership with Plumas USD reduced Home-to-School transportation by \$243,218
- ❖ Sierra COE contribution of \$85,000 for the restructure of full-time equivalent business and technology staff

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

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

Beginning Fund Balance 7/01/2014:	\$2,755,931
Net increase in Fund Balance:	\$ 628,783
Audit Adj. /Restatement:	\$ 266,936
Ending Fund Balance 6/30/2015:	\$3,651,650

Components of Ending Fund Balance 2014-2015

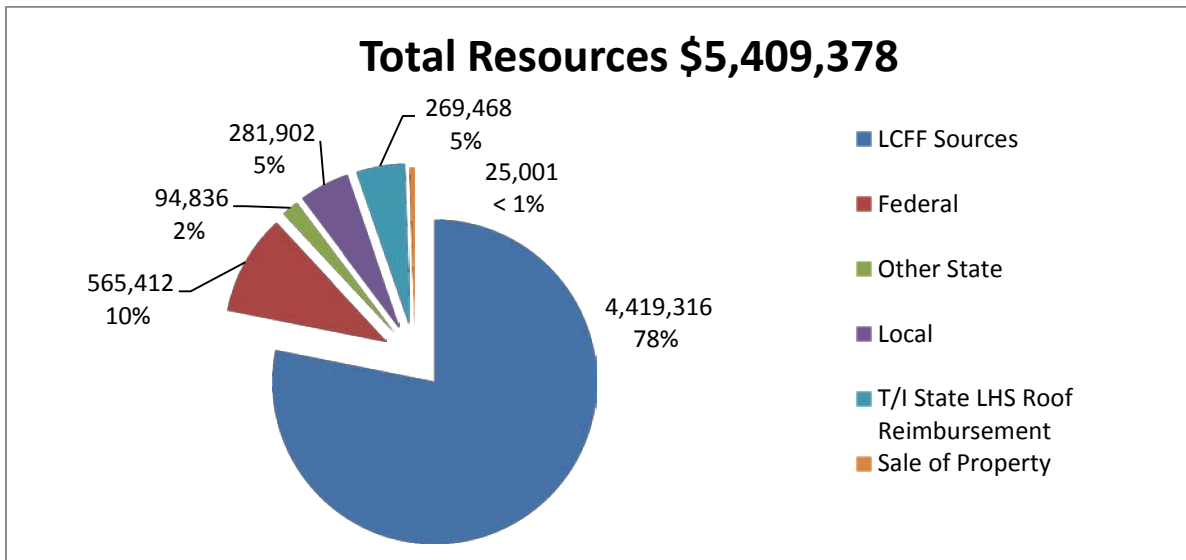
1) Revolving Cash:	\$	3,900
2) Prepaid Exp.:	\$	2,037
3) Restricted:	\$	11,659
4) OPEB:	\$	352,885
5) REU:	\$	479,868
6) Unassigned:	\$	2,801,301

REVENUE

Local Control Funding Formula

2015-2016 is the end of the Local Control Funding Formula (LCFF) second year of implementation. LCFF provides the funding mechanism that is simple and transparent while allowing local educational agencies (LEAs) maximum flexibility in allocating resources to meet local needs. District’s students are funded by grade level per ADA. In addition to the base rate additional funding is provided for K-3 students and 9-12 students for Career Technical Education, as well as supplemental funds for unduplicated students. The State anticipates full LCFF funding by June 2019. LCFF gap funding for 2014-15, 2015-16 and 2016-17 are as follows:

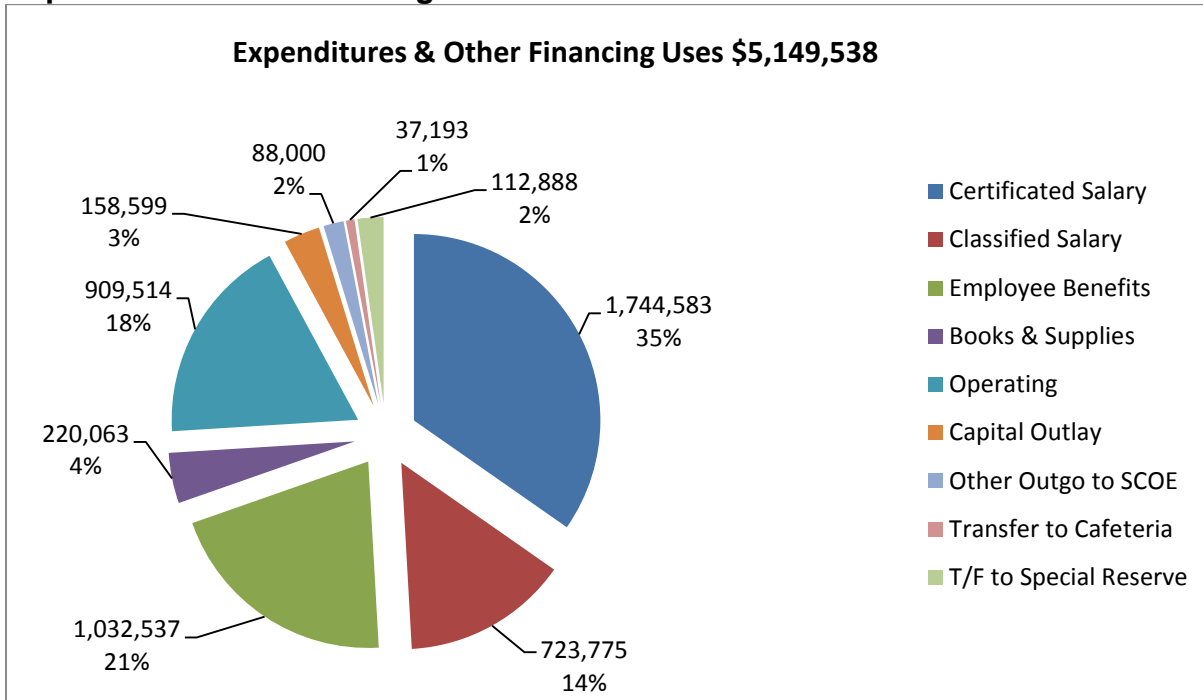
Year	2014-15	2015-16	2016-17
Gap Funding	30.16%	53.08%	37.40%



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

Description	2011-2012 Actuals	2012-2013 Actuals	2013-2014 Actuals	2014-2015 Unaudited Actuals	2016-2016 Budget
LCFF	\$3,067,795	\$2,997,032	\$3,981,737	\$4,419,316	\$4,402,446
Federal	742,003	607,441	569,490	565,412	565,632
Other State	1,074,867	1,126,226	166,326	94,836	420,849
Local	255,443	226,560	224,076	281,902	204,930
T/I State Fac. Fund				269,468	
Sale of Real Property			467,749	25,001	
Total	\$5,140,108	\$4,957,260	\$5,409,378	\$5,655,935	\$5,593,857

Expenditures and Financing Uses



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

Description	2011-2012 Actuals	2012-2013 Actuals	2013-2014 Actuals	2014-2015 Unaudited Actuals	2015-2016 Budget
Certificated	\$1,755,714	\$1,719,914	\$1,706,737	\$1,744,583	\$1,885,546
Classified	748,129	722,908	666,389	723,775	747,978
Benefits	1,193,047	1,144,013	1,073,568	1,032,537	1,103,989
Books & Supplies	207,406	184,338	171,609	220,063	256,326
Services & Operating	1,334,544	1,353,515	1,332,433	909,514	939,116
Capital Outlay	76,215	47,280	49,763	158,599	421,285
Special Ed Billback		28,762			
Outgo to SCOE			588		
Outgo to Washoe				\$88,000	97,033
Trfr to Special Reserve		5,970	87,600	37,193	70,584
Trfr to Cafeteria	41,709	58,496	60,851	112,888	275,000
Trfr to Facility Fund	375	770,601	0.00		
Total	\$5,357,139	\$6,035,797	\$5,149,538	\$5,027,152	\$5,796,857

➤ Transportation

- Sierra Transportation \$176,460
- In-House/LYTN \$232,271
\$408,731

- LCFF Revenue \$488,250
- Local Revenue 15,323
\$503,573

- Classroom Compensation, Form CEA, per Ed Code 41374
 - Minimum percent of current cost expended for classroom is 55%: District's is 56.86%
- Debt
 - Net Pension Liability: \$207,775
 - Net OPEB obligation: \$352,855
 - Compensated Absences: \$ 18,821
- Indirect Cost Preliminary Rate:
 - Fiscal Year 2014-2015: 16.44%
 - Fiscal Year 2015-2016: 8.76%
 - Fiscal Year 2016-2017: .22% (due to carry over negative adjustment)
- Lottery:
 - NonProp20
 - Funded at \$127.98 per ADA
 - Computers and technology material
 - Technology contracted services
 - PowerSchool training
 - Field trip transportation
 - Prop20
 - Funded at \$33.87 ADA
 - Instructional textbooks
- No Child Left Behind Maintenance of Effort (MOE)
 - Required effort: \$12,087.23
 - Expenditure per ADA \$11,963.06 MOE Met, but 124.17 short per ADA, but not in total expenditures

OTHER FUNDS

Cafeteria Fund 13:

	<u>Downieville</u>			<u>Loyalton</u>		
<u>Meals Served</u>	<u>12/13</u>	<u>13/14</u>	<u>14/15</u>	<u>12/13</u>	<u>13/14</u>	<u>14/15</u>
Breakfast	3,482	2,994	2,448	4,775	7,115	7,175
Lunch	5,832	5,548	5,633	18,077	18,514	19,707
<u>Cost Per Meal</u>						
Breakfast	\$1.92	\$2.88	\$3.02	\$3.86	\$2.72	\$2.37
Lunch	\$4.08	\$4.52	\$4.85	\$5.76	\$5.86	\$4.53

Cafeteria Deficit decreased from 2013-14 in the amount of \$60,851 to \$37,192 for the current year.

County School Facilities Fund 35

The County School Facility Fund reimbursed the General Fund in the amount of \$269,468 for LHS Roof expenditures incurred during the prior four years.

Special Reserve Fund for Capital Outlay Projects

Loyalton High Parking Lot resurface was completed August 2014 for a sum of \$357,304. Sierra County Office of Education contributed a total of \$250,000 over a two year period.

Downieville School exterior painting was completed August 2014 for a sum of \$68,438.

Loyalton Elementary School playground was resurfaced and a snow melt heat system was installed between the Preschool and Elementary School for a cost of \$24,746.

Foundation Private-Purpose Trust Fund 73

The Scholarship started in 1986 for the purpose to award one scholarship to a qualified Loyalton High School student. Mr. Peter Bechen gifted 2,000 shares of AT&T stock as well as \$5,000 cash. The scholarship fund awards two \$3,000 scholarships. Ending Fund Balance, at fair market value, as of June 30, 2014, is \$123,415.

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	4,419,315.82	0.00	4,419,315.82	4,402,446.00	0.00	4,402,446.00	-0.4%
2) Federal Revenue		8100-8299	421,896.51	143,515.88	565,412.39	434,500.00	131,132.00	565,632.00	0.0%
3) Other State Revenue		8300-8599	78,775.49	16,060.60	94,836.09	83,999.00	336,850.00	420,849.00	343.8%
4) Other Local Revenue		8600-8799	265,856.10	16,045.51	281,901.61	181,799.00	23,131.00	204,930.00	-27.3%
5) TOTAL REVENUES			5,185,843.92	175,621.99	5,361,465.91	5,102,744.00	491,113.00	5,593,857.00	4.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,704,793.56	39,789.80	1,744,583.36	1,829,053.00	56,493.00	1,885,546.00	8.1%
2) Classified Salaries		2000-2999	653,174.48	70,600.72	723,775.20	702,494.00	45,484.00	747,978.00	3.3%
3) Employee Benefits		3000-3999	1,000,353.97	32,182.60	1,032,536.57	1,067,718.00	36,271.00	1,103,989.00	6.9%
4) Books and Supplies		4000-4999	180,064.44	39,998.28	220,062.72	225,792.00	30,934.00	256,326.00	16.5%
5) Services and Other Operating Expenditures		5000-5999	853,729.06	55,785.50	909,514.56	902,485.00	36,631.00	939,116.00	3.3%
6) Capital Outlay		6000-6999	90,673.63	67,925.16	158,598.79	89,000.00	332,285.00	421,285.00	165.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	88,000.00	0.00	88,000.00	97,033.00	0.00	97,033.00	10.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(14,687.23)	14,687.23	0.00	(14,226.00)	14,226.00	0.00	0.0%
9) TOTAL EXPENDITURES			4,556,101.91	320,969.29	4,877,071.20	4,899,349.00	551,924.00	5,451,273.00	11.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			629,742.01	(145,347.30)	484,394.71	203,395.00	(60,811.00)	142,584.00	-70.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	269,468.06	0.00	269,468.06	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	(150,080.84)	0.00	(150,080.84)	345,584.00	0.00	345,584.00	130.3%
2) Other Sources/Uses									
a) Sources		8930-8979	25,001.00	0.00	25,001.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(31,380.21)	31,380.21	0.00	(56,821.00)	56,821.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			113,008.01	31,380.21	144,388.22	(402,405.00)	56,821.00	(345,584.00)	-339.3%

Description	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	742,750.02	(113,967.09)	628,782.93	(199,010.00)	(3,990.00)	(203,000.00)	-132.3%
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	2,630,304.74	125,626.52	2,755,931.26	3,639,990.74	11,659.43	3,651,650.17	32.5%
b) Audit Adjustments	75,693.98	0.00	75,693.98	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)	2,705,998.72	125,626.52	2,831,625.24	3,639,990.74	11,659.43	3,651,650.17	29.0%
d) Other Restatements	191,242.00	0.00	191,242.00	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)	2,897,240.72	125,626.52	3,022,867.24	3,639,990.74	11,659.43	3,651,650.17	20.8%
2) Ending Balance, June 30 (E + F1e)	3,639,990.74	11,659.43	3,651,650.17	3,440,980.74	7,669.43	3,448,650.17	-5.6%
Components of Ending Fund Balance							
a) Nonspendable	3,900.00	0.00	3,900.00	3,400.00	0.00	3,400.00	-12.8%
Revolving Cash	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores	2,037.13	0.00	2,037.13	0.00	0.00	0.00	-100.0%
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	11,659.43	11,659.43	0.00	7,975.94	7,975.94	-31.6%
c) Committed	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments	352,885.09	0.00	352,885.09	450,414.00	0.00	450,414.00	27.6%
d) Assigned	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Assignments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated	479,868.00	0.00	479,868.00	579,211.00	0.00	579,211.00	20.7%
Reserve for Economic Uncertainties	2,801,300.52	0.00	2,801,300.52	2,407,955.74	(306.51)	2,407,649.23	-14.1%
Unassigned/Unappropriated Amount							

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget		% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	
G. ASSETS								
1) Cash		9110						
a) in County Treasury		9111	3,538,510.51	7,165.52	3,545,676.03			
1) Fair Value Adjustment to Cash in County Treasury		9120	0.00	0.00	0.00			
b) in Banks		9130	0.00	0.00	0.00			
c) in Revolving Fund		9135	3,900.00	0.00	3,900.00			
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	9,363.93	0.00	9,363.93			
3) Accounts Receivable		9290	379,902.66	20,134.59	400,037.25			
4) Due from Grantor Government		9310	20,177.32	0.00	20,177.32			
5) Due from Other Funds		9320	0.00	0.00	0.00			
6) Stores		9330	2,037.13	0.00	2,037.13			
7) Prepaid Expenditures		9340	0.00	0.00	0.00			
8) Other Current Assets								
9) TOTAL ASSETS			3,953,891.55	27,300.11	3,981,191.66			
H. DEFERRED OUTFLOWS OF RESOURCES								
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00			
2) TOTAL DEFERRED OUTFLOWS			0.00	0.00	0.00			
I. LIABILITIES								
1) Accounts Payable		9500	225,900.81	15,640.68	241,541.49			
2) Due to Grantor Governments		9590	88,000.00	0.00	88,000.00			
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	0.00	0.00			
6) TOTAL LIABILITIES			313,900.81	15,640.68	329,541.49			
J. DEFERRED INFLOWS OF RESOURCES								
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00			
2) TOTAL DEFERRED INFLOWS			0.00	0.00	0.00			
K. FUND EQUITY								
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,639,990.74	11,659.43	3,651,650.17			

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	1,476,266.67	0.00	1,476,266.67	1,542,486.00	0.00	1,542,486.00	4.5%
Education Protection Account State Aid - Current Year		8012	265,669.00	0.00	265,669.00	402,193.00	0.00	402,193.00	51.4%
State Aid - Prior Years		8019	252,146.02	0.00	252,146.02	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	23,115.12	0.00	23,115.12	0.00	0.00	0.00	-100.0%
Timber Yield Tax		8022	64,409.99	0.00	64,409.99	0.00	0.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8029	2,230.45	0.00	2,230.45	0.00	0.00	0.00	-100.0%
County & District Taxes Secured Roll Taxes		8041	2,245,295.91	0.00	2,245,295.91	2,457,757.00	0.00	2,457,757.00	9.5%
Unsecured Roll Taxes		8042	85,864.88	0.00	85,864.88	0.00	0.00	0.00	-100.0%
Prior Years' Taxes		8043	4,317.78	0.00	4,317.78	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			4,419,315.82	0.00	4,419,315.82	4,402,446.00	0.00	4,402,446.00	-0.4%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL LCFF SOURCES	4,419,315.82	0.00	4,419,315.82	4,402,446.00	0.00	4,402,446.00	-0.4%
FEDERAL REVENUE							
Maintenance and Operations	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds	421,198.51	0.00	421,198.51	434,500.00	0.00	434,500.00	3.2%
Flood Control Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected		86,728.17	86,728.17		80,495.00	80,495.00	-7.2%
NCLB: Title I, Part D, Local Delinquent Programs		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality		37,372.00	37,372.00		27,534.00	27,534.00	-26.3%
NCLB: Title III, Immigrant Education Program		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610 3199, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind		8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		3,103.00	3,103.00		3,103.00	3,103.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	698.00	16,312.71	17,010.71	0.00	20,000.00	20,000.00	17.6%
TOTAL, FEDERAL REVENUE			421,896.51	143,515.88	565,412.39	434,500.00	131,132.00	565,632.00	0.0%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/PE Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	36,337.00	0.00	36,337.00	15,000.00	0.00	15,000.00	-58.7%
Lottery - Unrestricted and Instructional Materials		8560	41,437.05	6,150.23	47,587.28	46,999.00	12,000.00	58,999.00	24.0%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		316,350.00	316,350.00	New

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00			0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00			0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00			0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00			0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00			0.00	0.0%
All Other State Revenue	All Other	8590	1,001.44	9,910.37	10,911.81	22,000.00	8,500.00	30,500.00	179.5%
TOTAL OTHER STATE REVENUE			78,775.49	16,060.60	94,836.09	83,999.00	336,850.00	420,849.00	343.8%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue County and District Taxes									
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes 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									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	9,820.50	0.00	9,820.50	7,000.00	0.00	7,000.00	-28.7%
Interest		8660	17,855.70	0.00	17,855.70	14,000.00	0.00	14,000.00	-21.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	181,091.22	0.00	181,091.22	160,799.00	0.00	160,799.00	-11.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	49,306.68	16,045.51	65,352.19	0.00	23,131.00	23,131.00	-64.6%
Tuition		8710	7,782.00	0.00	7,782.00	0.00	0.00	0.00	-100.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL_OTHER LOCAL REVENUE			265,856.10	16,045.51	281,901.61	181,799.00	23,131.00	204,930.00	-27.3%
TOTAL REVENUES			5,185,843.92	175,621.99	5,361,465.91	5,102,744.00	491,113.00	5,593,857.00	4.3%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,455,997.05	39,789.80	1,495,786.85	1,556,068.00	56,493.00	1,612,561.00	7.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	248,796.51	0.00	248,796.51	272,985.00	0.00	272,985.00	9.7%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,704,793.56	39,789.80	1,744,583.36	1,829,053.00	56,493.00	1,885,546.00	8.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	84,954.61	70,600.72	155,555.33	115,963.00	45,484.00	161,447.00	3.8%
Classified Support Salaries		2200	335,150.43	0.00	335,150.43	356,242.00	0.00	356,242.00	6.3%
Classified Supervisors' and Administrators' Salaries		2300	1,035.00	0.00	1,035.00	1,260.00	0.00	1,260.00	21.7%
Clerical, Technical and Office Salaries		2400	206,805.69	0.00	206,805.69	215,377.00	0.00	215,377.00	4.1%
Other Classified Salaries		2900	25,228.75	0.00	25,228.75	13,652.00	0.00	13,652.00	-45.9%
TOTAL, CLASSIFIED SALARIES			653,174.48	70,600.72	723,775.20	702,494.00	45,484.00	747,978.00	3.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	142,295.22	3,760.89	146,056.11	181,359.00	5,978.00	187,337.00	28.3%
PERS		3201-3202	72,326.40	7,059.18	79,385.58	84,544.00	4,348.00	88,892.00	12.0%
OASDI/Medicare/Alternative		3301-3302	75,721.62	5,773.08	81,494.70	86,698.00	3,775.00	90,473.00	11.0%
Health and Welfare Benefits		3401-3402	544,167.78	9,528.40	553,696.18	541,205.00	16,985.00	558,190.00	0.8%
Unemployment Insurance		3501-3502	4,304.33	154.54	4,458.87	4,509.00	54.00	4,563.00	2.3%
Workers' Compensation		3601-3602	124,220.36	5,906.51	130,126.87	129,389.00	5,131.00	134,520.00	3.4%
OPEB, Allocated		3701-3702	37,318.26	0.00	37,318.26	0.00	0.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	40,014.00	0.00	40,014.00	New
TOTAL, EMPLOYEE BENEFITS			1,000,353.97	32,182.60	1,032,536.57	1,067,718.00	36,271.00	1,103,989.00	6.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	28,895.21	15,818.14	44,713.35	32,000.00	12,600.00	44,600.00	-0.3%
Books and Other Reference Materials		4200	1,111.23	78.07	1,189.30	0.00	200.00	200.00	-83.2%
Materials and Supplies		4300	114,762.31	14,186.29	128,948.60	168,692.00	16,009.00	184,701.00	43.2%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	35,295.69	9,915.78	45,211.47	25,100.00	1,725.00	26,825.00	-40.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			180,064.44	39,998.28	220,062.72	225,792.00	30,634.00	256,326.00	16.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	151,459.65	0.00	151,459.65	176,461.00	0.00	176,461.00	16.5%
Travel and Conferences		5200	22,606.42	20,207.86	42,814.28	24,709.00	10,431.00	35,140.00	-17.9%
Dues and Memberships		5300	6,737.23	281.00	7,018.23	11,083.00	0.00	11,083.00	57.9%
Insurance		5400 - 5450	46,188.20	0.00	46,188.20	55,080.00	0.00	55,080.00	19.3%
Operations and Housekeeping Services		5500	165,757.44	2,130.82	167,888.26	247,682.00	2,500.00	250,182.00	49.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	72,507.28	550.44	73,057.72	71,400.00	500.00	71,900.00	-1.6%
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	380,281.55	32,615.38	412,896.93	290,243.00	23,200.00	313,443.00	-24.1%
Communications		5900	8,191.29	0.00	8,191.29	25,827.00	0.00	25,827.00	215.3%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			853,729.06	55,785.50	909,514.56	902,485.00	36,631.00	939,116.00	3.3%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	91,450.00	0.00	91,450.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	64,966.43	67,925.16	132,891.59	89,000.00	15,935.00	104,935.00	-21.0%
Equipment Replacement		6500	25,707.20	0.00	25,707.20	0.00	224,900.00	224,900.00	774.9%
TOTAL CAPITAL OUTLAY			90,673.63	67,925.16	158,598.79	89,000.00	332,285.00	421,285.00	165.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition		7110	88,000.00	0.00	88,000.00	0.00	0.00	0.00	-100.0%
Tuition for Instruction Under Interdistrict Attendance Agreements		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	97,033.00	0.00	97,033.00	New
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Debt Service			0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			88,000.00	0.00	88,000.00	97,033.00	0.00	97,033.00	10.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(14,687.23)	14,687.23	0.00	(14,226.00)	14,226.00	0.00	0.00%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(14,687.23)	14,687.23	0.00	(14,226.00)	14,226.00	0.00	0.00%
TOTAL, EXPENDITURES			4,556,101.91	320,969.29	4,877,071.20	4,899,349.00	551,924.00	5,451,273.00	11.8%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Authorized Interfund Transfers In		8919	269,468.06	0.00	269,468.06	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			269,468.06	0.00	269,468.06	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To: Cafeteria Fund		7616	37,192.52	0.00	37,192.52	70,584.00	0.00	70,584.00	89.8%
Other Authorized Interfund Transfers Out		7619	112,888.32	0.00	112,888.32	275,000.00	0.00	275,000.00	143.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			150,080.84	0.00	150,080.84	345,584.00	0.00	345,584.00	130.3%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	25,001.00	0.00	25,001.00	0.00	0.00	0.00	-100.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Financing Sources									
(c) TOTAL, SOURCES			25,001.00	0.00	25,001.00	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.00%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(31,380.21)	31,380.21	0.00	(56,821.00)	56,821.00	0.00	0.00%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
(e) TOTAL, CONTRIBUTIONS			(31,380.21)	31,380.21	0.00	(56,821.00)	56,821.00	0.00	0.00%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			113,008.01	31,380.21	144,388.22	(402,405.00)	56,821.00	(345,584.00)	-339.3%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	4,419,315.82	0.00	4,419,315.82	4,402,446.00	0.00	4,402,446.00	-0.4%
2) Federal Revenue		8100-8299	421,896.51	143,515.88	565,412.39	434,500.00	131,132.00	565,632.00	0.0%
3) Other State Revenue		8300-8599	78,775.49	16,060.60	94,836.09	83,999.00	336,850.00	420,849.00	343.8%
4) Other Local Revenue		8600-8799	265,856.10	16,045.51	281,901.61	181,799.00	23,131.00	204,930.00	-27.3%
5) TOTAL REVENUES			5,185,843.92	175,621.99	5,361,465.91	5,102,744.00	491,113.00	5,593,857.00	4.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		2,350,972.46	291,309.98	2,642,282.44	2,502,969.00	201,398.00	2,704,367.00	2.3%
2) Instruction - Related Services	2000-2999		379,827.75	11,689.89	391,517.64	420,856.00	17,450.00	438,306.00	12.0%
3) Pupil Services	3000-3999		425,572.25	0.00	425,572.25	358,205.00	0.00	358,205.00	-15.8%
4) Ancillary Services	4000-4999		60,162.12	1,151.37	61,313.49	74,667.00	0.00	74,667.00	21.8%
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		598,052.43	14,687.23	612,739.66	657,892.00	14,226.00	672,118.00	9.7%
8) Plant Services	8000-8999		653,514.90	2,130.82	655,645.72	787,727.00	318,850.00	1,106,577.00	68.8%
9) Other Outgo	9000-9999	Except 7600-7699	88,000.00	0.00	88,000.00	97,033.00	0.00	97,033.00	10.3%
10) TOTAL EXPENDITURES			4,556,101.91	320,969.29	4,877,071.20	4,899,349.00	551,924.00	5,451,273.00	11.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			629,742.01	(145,347.30)	484,394.71	203,395.00	(60,811.00)	142,584.00	-70.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	269,468.06	0.00	269,468.06	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	150,080.84	0.00	150,080.84	345,584.00	0.00	345,584.00	130.3%
2) Other Sources/Uses									
a) Sources		8930-8979	25,001.00	0.00	25,001.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(31,380.21)	31,380.21	0.00	(56,821.00)	56,821.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			113,008.01	31,380.21	144,388.22	(402,405.00)	56,821.00	(345,584.00)	-339.3%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			742,750.02	(113,967.09)	628,782.93	(199,010.00)	(3,990.00)	(203,000.00)	-132.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	2,630,304.74	125,626.52	2,755,931.26	3,639,990.74	11,659.43	3,651,650.17	32.5%
a) As of July 1 - Unaudited		9793	75,693.98	0.00	75,693.98	0.00	0.00	0.00	-100.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)		9795	2,705,998.72	125,626.52	2,831,625.24	3,639,990.74	11,659.43	3,651,650.17	29.0%
d) Other Restatements			191,242.00	0.00	191,242.00	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,897,240.72	125,626.52	3,022,867.24	3,639,990.74	11,659.43	3,651,650.17	20.8%
2) Ending Balance, June 30 (E + F1e)			3,639,990.74	11,659.43	3,651,650.17	3,440,980.74	7,669.43	3,448,650.17	-5.6%
Components of Ending Fund Balance									
a) Nonspendable		9711	3,900.00	0.00	3,900.00	3,400.00	0.00	3,400.00	-12.8%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	2,037.13	0.00	2,037.13	0.00	0.00	0.00	-100.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	11,659.43	11,659.43	0.00	7,975.94	7,975.94	-31.6%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	352,885.09	0.00	352,885.09	450,414.00	0.00	450,414.00	27.6%
Other Commitments (by Resource/Object)									
d) Assigned		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Assignments (by Resource/Object)									
e) Unassigned/unappropriated		9789	479,868.00	0.00	479,868.00	579,211.00	0.00	579,211.00	20.7%
Reserve for Economic Uncertainties									
Unassigned/Unappropriated Amount		9790	2,801,300.52	0.00	2,801,300.52	2,407,955.74	(306.51)	2,407,649.23	-14.1%

Resource	Description	2014-15	2015-16
		Unaudited Actuals	Budget
6300	Lottery: Instructional Materials	7,975.94	7,975.94
9010	Other Restricted Local	3,683.49	0.00
Total, Restricted Balance		<u>11,659.43</u>	<u>7,975.94</u>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	73,002.99	76,000.00	4.1%
3) Other State Revenue		8300-8599	6,228.24	5,500.00	-11.7%
4) Other Local Revenue		8600-8799	24,534.14	20,366.00	-17.0%
5) TOTAL, REVENUES			103,765.37	101,866.00	-1.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	68,491.02	67,626.00	-1.3%
3) Employee Benefits		3000-3999	26,490.00	42,749.00	61.4%
4) Books and Supplies		4000-4999	43,004.72	55,758.00	29.7%
5) Services and Other Operating Expenditures		5000-5999	2,972.15	6,317.00	112.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			140,957.89	172,450.00	22.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(37,192.52)	(70,584.00)	89.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	37,192.52	70,584.00	89.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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			37,192.52	70,584.00	89.8%

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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	20,426.32		
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			20,426.32		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	249.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	20,177.32		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			20,426.32		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	73,002.99	76,000.00	4.1%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			73,002.99	76,000.00	4.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	6,228.24	5,500.00	-11.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,228.24	5,500.00	-11.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	24,534.14	20,366.00	-17.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			24,534.14	20,366.00	-17.0%
TOTAL, REVENUES			103,765.37	101,866.00	-1.8%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	68,491.02	67,626.00	-1.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			68,491.02	67,626.00	-1.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	6,021.63	6,204.00	3.0%
OASDI/Medicare/Alternative		3301-3302	5,239.55	5,172.00	-1.3%
Health and Welfare Benefits		3401-3402	11,533.70	27,681.00	140.0%
Unemployment Insurance		3501-3502	34.20	40.00	17.0%
Workers' Compensation		3601-3602	3,660.92	3,652.00	-0.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			26,490.00	42,749.00	61.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,816.52	8,500.00	122.7%
Noncapitalized Equipment		4400	2,751.81	1,500.00	-45.5%
Food		4700	36,436.39	45,758.00	25.6%
TOTAL, BOOKS AND SUPPLIES			43,004.72	55,758.00	29.7%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	200.21	0.00	-100.0%
Dues and Memberships		5300	0.00	261.00	New
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	539.25	2,979.00	452.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,232.69	2,956.00	32.4%
Communications		5900	0.00	121.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,972.15	6,317.00	112.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			140,957.89	172,450.00	22.3%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	37,192.52	70,584.00	89.8%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			37,192.52	70,584.00	89.8%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			37,192.52	70,584.00	89.8%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	73,002.99	76,000.00	4.1%
3) Other State Revenue		8300-8599	6,228.24	5,500.00	-11.7%
4) Other Local Revenue		8600-8799	24,534.14	20,366.00	-17.0%
5) TOTAL, REVENUES			103,765.37	101,866.00	-1.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		140,957.89	172,450.00	22.3%
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	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			140,957.89	172,450.00	22.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(37,192.52)	(70,584.00)	89.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	37,192.52	70,584.00	89.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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			37,192.52	70,584.00	89.8%

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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	150,000.00	0.00	-100.0%
5) TOTAL, REVENUES			150,000.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	352,858.64	275,000.00	-22.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			352,858.64	275,000.00	-22.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(202,858.64)	(275,000.00)	35.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	112,888.32	275,000.00	143.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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			112,888.32	275,000.00	143.6%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(89,970.32)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	89,970.32	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			89,970.32	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			89,970.32	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,000.00		
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			2,000.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,000.00		
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			2,000.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	150,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			150,000.00	0.00	-100.0%
TOTAL, REVENUES			150,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	352,858.64	75,000.00	-78.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	200,000.00	New
TOTAL, CAPITAL OUTLAY			352,858.64	275,000.00	-22.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			352,858.64	275,000.00	-22.1%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	112,888.32	275,000.00	143.6%
(a) TOTAL, INTERFUND TRANSFERS IN			112,888.32	275,000.00	143.6%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			112,888.32	275,000.00	143.6%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	150,000.00	0.00	-100.0%
5) TOTAL REVENUES			150,000.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		352,858.64	275,000.00	-22.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			352,858.64	275,000.00	-22.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(202,858.64)	(275,000.00)	35.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	112,888.32	275,000.00	143.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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			112,888.32	275,000.00	143.6%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(89,970.32)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	89,970.32	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			89,970.32	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			89,970.32	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	74,697.51	3,500.00	-95.3%
5) TOTAL, REVENUES			74,697.51	3,500.00	-95.3%
B. EXPENSES					
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 Expenses		5000-5999	6,000.00	3,000.00	-50.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			6,000.00	3,000.00	-50.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			68,697.51	500.00	-99.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			68,697.51	500.00	-99.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	54,717.21	123,414.72	125.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			54,717.21	123,414.72	125.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			54,717.21	123,414.72	125.6%
2) Ending Net Position, June 30 (E + F1e)			123,414.72	123,914.72	0.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	105,916.20	0.00	-100.0%
b) Restricted Net Position		9797	17,498.52	0.00	-100.0%
c) Unrestricted Net Position		9790	0.00	123,914.72	New

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	23,498.52		
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	105,916.20		
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) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			129,414.72		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	6,000.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL LIABILITIES			6,000.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30					
(must agree with line F2) (G10 + H2) - (I7 + J2)			123,414.72		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	4,274.11	3,500.00	-18.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	65,423.40	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	5,000.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			74,697.51	3,500.00	-95.3%
TOTAL REVENUES			74,697.51	3,500.00	-95.3%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,000.00	3,000.00	-50.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			6,000.00	3,000.00	-50.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			6,000.00	3,000.00	-50.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	74,697.51	3,500.00	-95.3%
5) TOTAL, REVENUES			74,697.51	3,500.00	-95.3%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		6,000.00	3,000.00	-50.0%
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	0.00	0.00	0.0%
10) TOTAL EXPENSES			6,000.00	3,000.00	-50.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			68,697.51	500.00	- -99.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			68,697.51	500.00	-99.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	54,717.21	123,414.72	125.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			54,717.21	123,414.72	125.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			54,717.21	123,414.72	125.6%
2) Ending Net Position, June 30 (E + F1e)			123,414.72	123,914.72	0.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	105,916.20	0.00	-100.0%
b) Restricted Net Position		9797	17,498.52	0.00	-100.0%
c) Unrestricted Net Position		9790	0.00	123,914.72	New

Resource	Description	2014-15 Unaudited Actuals	2015-16 Budget
0000	Unrestricted	17,498.52	0.00
Total, Restricted Net Position		<u>17,498.52</u>	<u>0.00</u>

Description	2014-15 Unaudited Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	356.19	355.21	362.30	355.74	355.00	355.74
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	356.19	355.21	362.30	355.74	355.00	355.74
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	11.36	11.40	11.36	12.24	12.24	12.24
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	11.36	11.40	11.36	12.24	12.24	12.24
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	367.55	366.61	373.66	367.98	367.24	367.98
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	157,192.00		157,192.00	0.00	0.00	157,192.00
Work in Progress	97,630.00		97,630.00	0.00	97,630.00	0.00
Total capital assets not being depreciated	254,822.00	0.00	254,822.00	0.00	97,630.00	157,192.00
Capital assets being depreciated:						
Land Improvements	8,784,877.65		8,784,877.65	450,488.32	254,753.00	8,980,612.97
Buildings	574,216.58		574,216.58	132,892.00		707,108.58
Equipment	9,359,094.23	0.00	9,359,094.23	583,380.32	254,753.00	9,687,721.55
Total capital assets being depreciated						
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(4,032,702.88)		(4,032,702.88)	(320,504.00)	(227,020.00)	(4,126,186.88)
Equipment	(520,699.12)		(520,699.12)	(36,150.00)		(556,849.12)
Total accumulated depreciation	(4,553,402.00)	0.00	(4,553,402.00)	(356,654.00)	(227,020.00)	(4,883,036.00)
Total capital assets being depreciated, net	4,805,692.23	0.00	4,805,692.23	226,726.32	27,733.00	5,004,685.55
Governmental activity capital assets, net	5,060,514.23	0.00	5,060,514.23	226,726.32	125,363.00	5,161,877.55
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00	0.00	0.00	0.00
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

Unaudited Actuals
FINANCIAL REPORTS
2014-15 Unaudited Actuals
Summary of Unaudited Actual Data Submission

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	56.86%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
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	\$2,739,417.57
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$2,739,417.57
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2016-17, subject to CDE approval.	0.22%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2016-17 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	1,744,583.36	301	19,959.20	303	1,724,624.16	305	1,900.00		307	1,722,724.16	309
2000 - Classified Salaries	723,775.20	311	102,249.08	313	621,526.12	315	59,282.73		317	562,243.39	319
3000 - Employee Benefits (Excluding 3800)	1,032,536.57	321	96,201.20	323	936,335.37	325	20,891.06		327	915,444.31	329
4000 - Books, Supplies Equip Replace. (6500)	245,769.92	331	25,707.20	333	220,062.72	335	56,406.48		337	163,656.24	339
5000 - Services... & 7300 - Indirect Costs	909,514.56	341	0.00	343	909,514.56	345	311,103.52		347	598,411.04	349
TOTAL					4,412,062.93	365			TOTAL	3,962,479.14	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011	1100	1,483,786.85	375
2. Salaries of Instructional Aides Per EC 41011	2100	155,555.33	380
3. STRS	3101 & 3102	123,341.34	382
4. PERS	3201 & 3202	20,472.01	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	35,229.56	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	380,718.64	385
7. Unemployment Insurance	3501 & 3502	1,643.22	390
8. Workers' Compensation Insurance	3601 & 3602	83,900.21	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		2,284,647.16	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		29,449.90	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		2,137.18	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		2,253,060.08	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372		56.86%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	56.86%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	3,962,479.14
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

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

46 70177 0000000
Form DEBT

Sierra-Plumas Joint Unified
Sierra County

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00	207,775.00		207,775.00	
Net OPEB Obligation	266,936.00		266,936.00	85,949.00		352,885.00	
Compensated Absences Payable	14,921.91		14,921.91	3,899.26		18,821.17	18,821.17
Governmental activities long-term liabilities	281,857.91	0.00	281,857.91	297,623.26	0.00	579,481.17	18,821.17
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 48,249.25
- 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) 3,415,327.62

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) 1.41%

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)	256,154.32
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	28,943.42
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	13,700.00
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)	8,849.49
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)	32.64
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)	307,679.87
9. Carry-Forward Adjustment (Part IV, Line F)	(297,982.21)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	9,697.66

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	2,509,390.85
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	391,517.64
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	274,112.60
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	61,313.49
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)	174,236.48
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	39,841.56
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	99,863.88
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	618,774.22
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)	2,282.17
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)	140,957.89
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)	4,312,290.78

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)	7.13%
---	-------

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2016-17 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B18)	0.22%
---	-------

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>307,679.87</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>86,029.36</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (16.44%) 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 (16.44%) times Part III, Line B18) or (the highest rate used to recover costs from any program (16.04%) times Part III, Line B18); zero if positive	<u>(297,982.21)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(297,982.21)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>0.22%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-148,991.11) is applied to the current year calculation and the remainder (\$-148,991.10) is deferred to one or more future years:	<u>3.68%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-99,327.40) is applied to the current year calculation and the remainder (\$-198,654.81) is deferred to one or more future years:	<u>4.83%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(297,982.21)</u>

Approved indirect cost rate: 16.44%
Highest rate used in any program: 16.04%

<u>Fund</u>	<u>Resource</u>	<u>Eligible Expenditures (Objects 1000-5999 except Object 5100)</u>	<u>Indirect Costs Charged (Objects 7310 and 7350)</u>	<u>Rate Used</u>
01	3010	126,200.73	11,278.00	8.94%
01	3550	3,469.79	147.00	4.24%
01	4035	20,342.77	3,262.23	16.04%

Unaudited Actuals
2014-15 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	66,375.05		17,721.92	84,096.97
2. State Lottery Revenue	8560	41,437.05		6,150.23	47,587.28
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)		107,812.10	0.00	23,872.15	131,684.25
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	3,035.41			3,035.41
3. Employee Benefits	3000-3999	897.48			897.48
4. Books and Supplies	4000-4999	10,526.13		15,896.21	26,422.34
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	16,241.83			16,241.83
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	34,211.73			34,211.73
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)		64,912.58	0.00	15,896.21	80,808.79
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	42,899.52	0.00	7,975.94	50,875.46
D. COMMENTS:					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2014-15 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	5,027,152.04
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	181,013.23
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	158,598.79
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	150,080.84
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	181,091.22
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	7,782.00
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)				497,552.85
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	37,192.52
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)				4,385,778.48

Section II - Expenditures Per ADA		2014-15 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		366.61
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,963.06
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	4,753,099.31	13,430.25
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)	4,753,099.31	13,430.25
B. Required effort (Line A.2 times 90%)	4,277,789.38	12,087.23
C. Current year expenditures (Line I.E and Line II.B)	4,385,778.48	11,963.06
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	124.17
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2016-17 may be reduced by the lower of the two percentages)	0.00%	1.03%

	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)	
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)							
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)							
Instructional Goals Description							
0001 Pre-Kindergarten	0.00	0.00	358,503.67	371.28	610,027.09	2,314.81	388,399.28
1110 Regular Education, K-12			22.60				
3100 Alternative Schools							
3200 Continuation Schools			0.50		0.50		
3300 Independent Study Centers			0.50		0.50		
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Vocational Education			0.30				
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Vocational Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)							
6000 ROC/P			0.30				
Other Goals Description							
7110 Nonagency - Educational			0.40		0.25		
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	0.00	0.00	24.60	22.60	67.25	1.00	187.00

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	2,511,880.57	1,319,130.70	3,831,011.27	409,048.53	4,240,059.80	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	67,867.01	11,822.18	79,689.19	8,508.65	88,197.84	
3300	Independent Study Centers	64,152.96	11,822.18	75,975.14	8,112.09	84,087.23	
3400	Opportunity 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	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Vocational Education	46,520.32	4,372.00	50,892.32	5,433.93	56,326.25	
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 Vocational Education	0.00	0.00	0.00	0.00	0.00	
4760	Bilingual	35,643.38	0.00	35,643.38	3,805.75	39,449.13	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	0.00	0.00	0.00	0.00	0.00	
6000	Regional Occupational Ctr/Prg (ROC/P)	22,550.25	4,372.00	26,922.25	2,874.57	29,796.82	
Other Goals							
7110	Nonagency - Educational	181,091.22	8,097.09	189,188.31	20,200.20	209,388.51	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	0.00	0.00	0.00	0.00	0.00	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
Other Costs							
----	Food Services					1,007.94	1,007.94
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					25,707.20	25,707.20
----	Other Outgo					238,080.84	238,080.84
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	15,050.50	15,050.50	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00	0.00	
----	Total General Fund and Charter Schools Funds Expenditures	2,929,705.71	1,359,616.15	4,289,321.86	473,034.22	264,795.98	5,027,152.06

Unaudited Actuals
2014-15
General 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 3100-3160 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
Instructional Goals													
0601	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	2,381,759.36	0.00	33,013.97	0.00	30,966.42	4,827.33	61,313.49	0.00	0.00	0.00	0.00	2,511,880.57
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3200	Continuation Schools	64,337.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	64,337.09
3300	Independent Study Centers	64,152.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	64,152.96
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3800	Vocational Education	44,389.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	44,389.50
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4760	Bilingual	35,643.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35,643.38
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6000	ROC/P	22,550.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,550.25
Other Goals													
7110	Nonagency - Educational	29,449.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	139,705.44	11,935.88	0.00	181,091.22
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		2,642,282.44	0.00	33,013.97	0.00	30,966.42	4,827.33	61,313.49	0.00	139,705.44	17,596.62	0.00	2,929,705.71

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-K/Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	329,728.31	601,003.11	388,399.28	1,319,130.70
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	7,286.66	4,535.52	0.00	11,822.18
3300	Independent Study Centers	7,286.66	4,535.52	0.00	11,822.18
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	4,372.00	0.00	0.00	4,372.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00	0.00
6000	ROC/P	4,372.00	0.00	0.00	4,372.00
Other Goals					
7110	Nonagency - Educational	5,829.33	2,267.76	0.00	8,097.09
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
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		358,874.96	612,341.91	388,399.28	1,359,616.15

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	174,236.48
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	13,700.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	256,154.32
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	28,943.42
5	Total Central Administration Costs in General Fund and Charter Schools Funds	473,034.22
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	2,929,705.71
2	Total Allocated Costs (from Form PCR, Column 2, Total)	1,359,616.15
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	4,289,321.86
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	140,957.89
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	140,957.89
D. Total Direct Charged and Allocated Costs (B3 + C5)		4,430,279.75
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		10.68%

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)	1,007.94				1,007.94
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			25,707.20		25,707.20
Other Outgo (Objects 1000-7999)				238,080.84	238,080.84
Total Other Costs	1,007.94	0.00	25,707.20	238,080.84	264,795.98

Unaudited Actuals
2014-15 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 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					269,468.06	150,080.84		
Fund Reconciliation							20,177.32	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					37,192.52	0.00		
Fund Reconciliation							0.00	20,177.32
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	269,468.06		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					112,888.32	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Unaudited Actuals
2014-15 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	419,548.90	419,548.90	20,177.32	20,177.32