

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

May 13, 2014

**6:00 pm REGULAR SESSION**

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

This meeting will be available for videoconferencing at Downieville School, Downieville, CA.  
In the case of a technological difficulty at either school site, videoconferencing will not be available.

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

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

**The Local Control and Accountability Plan (LCAP), SCOE Budget and any public comments are available for viewing at Sierra County Office of Education, 109 Beckwith Rd., Room 3, Loyalton, CA 96118.**

- A. CALL TO ORDER  
(Please be advised that this meeting will be recorded.)
- B. ROLL CALL
- C. APPROVAL OF THE AGENDA
- D. INFORMATION/DISCUSSION ITEMS
  - 1. Superintendent's Report
    - a. California County Superintendents Educational Services Association (CCSESA) Quarterly Meeting
    - b. Superintendent's Update Regarding Reduction of Particular Kinds of Service
  - 2. Business Report
    - a. Board Report-Expenditures by Object 07/01/13 to 4/30/14\*\*
    - b. Correspondence from California Department of Education, FY 2012-13 Federal Audit Findings\*\*
  - 3. Staff Reports (5 minutes)
  - 4. SPTA Report (5 minutes)

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  - 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 minutes of the Regular Board meeting held April 8, 2014\*\*
  - 2. Approval of bill warrants for month of April 2014\*\*

3. Acknowledgement of Review of Board Policy/Administrative Regulation 5116.1, Intradistrict Open Enrollment ^^

F. ACTION ITEMS

1. NEW BUSINESS

**PUBLIC HEARING-PROP 30**

- 1314-117 **The Purpose of the Public Hearing** is to receive public comment on the Use of Proposition 30 funds, Education Protection Account\*\* (Grant)

**PUBLIC HEARING-LCAP**

- 1314-118 **The Purpose of the Public Hearing** is to present the 2014-15 Local Control and Accountability Plan (Stock) and to address any public comments and questions\*\* (Grant)

**PUBLIC HEARING-SCOE Budget**

- 1314-119 **The Purpose of the Public Hearing** is to receive public comment on the 2014-15 Proposed Budget\*\* (Asquith)

- 1314-120 Direction to Superintendent regarding Board Trustee computers\*\* (Grant)

**BOARD POLICIES AND ADMINISTRATIVE REGULATIONS**

- 1314-121 Approval of Board Policy and Administrative Regulation 3260, Fees and Charges, revision\*

- 1314-122 Approval of Administrative Regulation 3460, Financial Reports and Accountability, revision\*

- 1314-123 Approval of Board Policy and Administrative Regulation 5144, Discipline, revision\*

G. ADVANCED PLANNING

1. Next Regular Board Meeting will be held on June 18, 2014, at Downieville School, Downieville, CA, 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

\*\*\* prior month handout

\*\* enclosed

\* handout

Balances through April						Fiscal Year 2013/14
Object	Description	Adopted Budget	Revised Budget	Revenue	Account Balance	
<b>Fund 01 - Gen Fund</b>						
8980	Contribution from unrestricted					.00
8990	Contributions from Restricted	13,550.00				.00
<b>Total for Revenue accounts and Object 8000</b>		<b>13,550.00</b>	<b>.00</b>	<b>.00</b>		<b>.00</b>
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
1100	Teachers Salaries	160,144.00	174,232.00	29,501.52	138,739.86	5,990.62
1120	Certificated Substitutes	4,833.00	7,705.00		10,923.50	3,218.50-
1200	Certificated Pupil Support Ser	58,392.00	61,020.00	12,203.94	48,815.76	.30
1300	Certificated Supervisor Admini	65,192.00	89,284.00	15,486.82	73,797.73	.55-
<b>Total for Object 1000</b>		<b>288,561.00</b>	<b>332,241.00</b>	<b>57,192.28</b>	<b>272,276.85</b>	<b>2,771.87</b>
2100	Instructional Aides' Salaries	107,184.00	91,495.00	21,157.10	77,044.58	6,706.68-
2300	Classified Supervisors' Admini	90,812.00	95,843.00	15,660.00	78,615.00	1,568.00
2400	Clerical Technical Office Staf	113,140.00	122,601.00	20,758.89	101,602.37	239.74
2900	Other Classified Salaries	6,144.00	4,000.00		7,508.00	3,508.00-
<b>Total for Object 2000</b>		<b>317,280.00</b>	<b>313,939.00</b>	<b>57,575.99</b>	<b>264,769.95</b>	<b>8,406.94-</b>
3101	STRS Certificated Positions	22,319.00	26,608.00	4,718.32	21,678.65	211.03
3102	STRS Classified Positions		433.00	69.66	367.53	4.19-
3201	PERS Certificated Positions		302.00		392.85	90.85-
3202	PERS Classified Positions	50,987.00	47,907.00	8,288.80	39,945.02	326.82-
3301	OASDI Certificated Positions	1,118.00			320.14	320.14-
3302	OASDI Classified Positions	19,047.00	18,617.00	3,408.53	15,646.83	438.36-
3311	Medicare Certificated Position	4,482.00	5,093.00	809.94	4,048.11	234.95
3312	Medicare Classified Positions	4,462.00	4,429.00	808.83	3,726.52	106.35-
3401	Health & Welfare Benefits Cert	70,692.00	77,406.00	15,002.56	62,401.20	2.24
3402	Health & Welfare Benefits Clas	84,530.00	79,608.00	13,357.10	64,397.84	1,853.06
3501	SUI Certificated	1,358.00	180.00	28.62	142.77	8.61
3502	SUI Classified	159.00	159.00	28.82	128.72	1.46
3601	Workers' Compensation Certific	8,916.00	10,074.00	1,663.14	7,926.68	484.18
3602	Workers' Compensation Classifi	9,817.00	9,095.00	1,660.87	7,652.20	218.07-
3701	OPEB, Allocated Certificated	27,730.00				.00
3901	Golden Handshake		26,768.00		12,958.44	13,809.56
<b>Total for Object 3000</b>		<b>305,617.00</b>	<b>306,679.00</b>	<b>49,845.19</b>	<b>241,733.50</b>	<b>15,100.31</b>
4100	Approved Textbooks Core Curric		400.00			400.00
4200	Library and Reference Material	6,613.00	1,582.00		1,297.20	284.80
4300	Materials and Supplies	18,975.00	16,892.00	2,337.83	7,178.98	7,375.19

Selection Filtered by User Permissions, (Org = 1, Online/Offline = N, Fiscal Year = 2014, Period = 10, Unposted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Fund = 01, Function = 1-7, SACS Fund? = N, Fund Page Break? = N, Obj Lvl = 4, Obj Digits = 1, Page Break? = N)

Balances through April						Fiscal Year 2013/14
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
<b>Fund 01 - Gen Fund (continued)</b>						
4330	Office Supplies	2,000.00	2,000.00		898.14	1,101.86
4340	COUNTY OFFICE MOVING EXP				206.89-	206.89
4350	Vehicle Upkeep	4,000.00	4,000.00	1,304.53	782.97	1,912.50
4400	Noncapitalized Equipment		900.00	2,480.33	13,455.32	15,035.65-
	<b>Total for Object 4000</b>	<b>31,588.00</b>	<b>25,774.00</b>	<b>6,122.69</b>	<b>23,405.72</b>	<b>3,754.41-</b>
5100	Subagreements for Services	33,544.00	33,544.00		38,960.00	5,416.00-
5200	Travel and Conference	23,985.00	15,708.00	3,691.06	13,261.27	1,244.33-
5300	Dues and Membership	17,470.00	49,570.00		40,202.83	9,367.17
5600	Rentals, Leases, Repairs, Nonc	2,000.00	2,000.00	38.82	200.18	1,761.00
5800	Professional Consulting	9,000.00	8,400.00		9,200.00	800.00-
5801	Legal Services	29,205.00	25,205.00	144.50	355.50	24,705.00
5803	Legal Publications	500.00	500.00	200.00	40.00-	340.00
5805	Personnel Expense	593.00	593.00	258.00	113.00	222.00
5806	Negotiations	2,000.00	2,000.00			2,000.00
5808	Other Services & Fees	1,500.00	1,500.00	244.90	940.10	315.00
5810	Contracted Services	185,810.00	292,144.00	79,225.36	109,071.39	103,847.25
5899	SPJUSD to Reimburse			1,541.86	878.17	2,420.03-
5900	Communications	2,000.00	2,000.00		642.74	1,357.26
	<b>Total for Object 5000</b>	<b>307,607.00</b>	<b>433,164.00</b>	<b>85,344.50</b>	<b>213,785.18</b>	<b>134,034.32</b>
6400	Equipment		28,525.00		18,581.87	9,943.13
7310	Direct Support/Indirect Costs					.00
	<b>Total for Expense accounts</b>	<b>1,250,653.00</b>	<b>1,440,322.00</b>	<b>256,080.65</b>	<b>1,034,553.07</b>	<b>149,688.28</b>
<b>Total for Org 001 and Fund 01</b>						
	<u>Starting Balance</u>	<u>+ Revenues</u>	<u>- Encumbrances</u>	<u>- Expenditures</u>	<u>= Calculated Ending Balance</u>	
<b>Budgeted</b>		0.00		1,440,322.00	1,440,322.00-	
<b>Actual</b>		0.00	256,080.65	1,034,553.07	1,290,633.72-	



CALIFORNIA  
DEPARTMENT OF  
EDUCATION

**TOM TORLAKSON**  
STATE SUPERINTENDENT OF PUBLIC INSTRUCTION

April 23, 2014

Merrill Grant, Superintendent  
Sierra County Office of Education  
PO Box 955  
Loyalton, CA 96118

Dear Superintendent Grant:

**Subject: FY 2012–13 Federal Audit Findings**

The California Department of Education (CDE) is required by federal regulations to ensure local educational agencies take appropriate and timely action to correct audit findings affecting federally funded programs.

During our review of the findings and recommendations reported in your 2012–13 fiscal year audit report, we determined that Finding(s) 2013-1, 2013-2 require(s) resolution by our office. Based on Sierra County Office of Education's corrective action response(s) included in the audit, the corrective action plan(s) has been accepted. Since no further action is required, the CDE has closed the audit finding(s).

If you have any questions, please contact Raquel Tucker by phone at 916-445-7358 or e-mail at [rtucker@cde.ca.gov](mailto:rtucker@cde.ca.gov).

Sincerely,

A handwritten signature in cursive script that reads "Arlene Matsuura".

Arlene Matsuura, Administrator  
Categorical Allocations, Management Assistance, and Audit Resolution Office  
School Fiscal Services Division

AM:rt

cc: Rose Asquith, Business Manager, Sierra County Office of Education

MINUTES OF THE REGULAR MEEETING OF THE  
SIERRA COUNTY BOARD OF EDUCATION  
April 8, 2014  
Downieville School, Downieville, California

**A. CALL TO ORDER**

Vice President SHARON DRYDEN, upon President WRIGHT's request, called the meeting to order at 6 pm.

**B. ROLL CALL**

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

ABSENT: None

VACANT: None

**C. FLAG SALUTE**

**D. APPROVAL OF THE AGENDA**

MOORE/WRIGHT  
5/0

**E. INFORMATION/DISCUSSION ITEMS**

**1. SUPERINTENDENT'S REPORT**

- a) Presentation by Janet McHenry, Loyalton High School teacher, Western Association of Schools and Colleges (WASC) Report (placed on County agenda out of courtesy to presenter)
- b) Increase of 5 hrs per week for Career Center Technician position, Loyalton High School, for a total of 10 hrs per week, to incorporate both greenhouses and outside garden to create a more educational opportunities for students
- c) Letter of Resignation from Melissa Bayly, Instructional Aide, Loyalton Elementary School, effective June 6, 2014
- d) Resolution No. 13-008, Reduction and Elimination of Particular Kinds of Service, Classified Employees, has been signed into effect. This represents a reduction in custodial hours for the County/District Office and SELPA.
- e) Local Control Accountability Plan (LCAP) – Marla Stock, Loyalton High School Site Administraator, has agreed to complete this project.

**2. BUSINESS REPORT**

Ms. Asquith presented the Board Report-Expenditures by Object 07/01/12 to 3/31/14. There were no comments or questions.

**3. STAFF REPORT**

Marlene Mongolo, SELPA Director, reported that Melissa Bayly has been a wonderful addition to the Sierra County SELPA staff.

The initial 7<sup>th</sup> and 11<sup>th</sup> grade kicked off the Smarter Balanced Field Test beginning with language arts and math; it went well thanks to supportive teamwork. It continues with Loyalton Elementary School 4<sup>th</sup> grade and Downieville grades.

**4. SPTA REPORT**

**5. BOARD MEMBER'S REPORT**

MOORE mentioned that he continues to be impressed with students from our schools; he drove students to the REACH conference.

DRYDEN recommended dispensing with hard copy distribution of the Board Agenda Packet (agenda and backup materials) and utilizing technology during the board meetings.

**6. PUBLIC COMMENT**

Vice-President DRYDEN opened the meeting for public comment at 6:14 pm.

There was no comment from Downieville location.

There was no comment from the teleconferenced location.

Vice-President DRYDEN closed the meeting for public comment at 6:14 pm.

**F. CONSENT CALENDAR**

The following items were included in the consent calendar:

1. Approval of minutes of the Regular Board meeting held March 11, 2014, with a correction on item H 6.
2. Approval of bill warrants for month of April 2014.  
HALL/WRIGHT  
5/0

**G. ACTION ITEMS**

**1. UNFINISHED BUSINESS AND GENERAL ORDERS**

1314-109 Public Notification and Approval of Board Policy 6146.1, High School Graduation Requirements, revision

Marla Stock, Loyalton High School Site Administrator, explained the Career Technical Education qualification.

DRISCOLL/WRIGHT

5/0

2. NEW BUSINESS

1314-110 Presentation of the Sierra-Plumas Joint Unified School District Teachers Association Initial Proposal for the 2014-2015 school year  
Pat Doyle, SPTA Representative, indicated that he would speak during the Sierra-Plumas Joint Unified School District board meeting.

1314-111 Approval of 1<sup>st</sup> Reading, 2014-15 School Calendar  
MOORE motioned to accept the 2014-15 School Calendar as is. HALL seconded.  
5/0

BOARD POLICIES AND ADMINISTRATIVE REGULATIONS

MOORE motioned to approve items 1314-112 through 1314-116, inclusive.  
DRISCOLL seconded.  
5/0

1314-112 Approval of Board Policy 6164.2, Guidance/Counseling Services, revision

1314-113 Approval of Board Policy and Administrative Regulation 6173.1, Education for Foster Youth, revision

1314-114 Approval of Board Policy 6177, Summer Learning Programs, revision

1314-115 Approval of Board Policy 7214, General Obligation Bonds

1314-116 Approval of Board Policy and Administrative Regulation 6179, Supplemental Instruction, revision

**H. ADVANCED PLANNING**

1. Next Regular Board Meeting will be held on May 13, 2014, 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
  - a. LCAP Public Hearing
  - b. Budget

**I. ADJOURNMENT**

Adjourned at 6:24 pm.  
MOORE/DRISCOLL  
5/0

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Patty Hall, Clerk

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Dr. Merrill M. Grant, Superintendent



## Checks Dated 04/01/2014 through 04/30/2014

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
00013925	04/02/2014	LENNIE GARCIA	01-5200		281.00
00013926	04/02/2014	GIRARD & EDWARDS ATTORNEYS AT LAW	01-5801		355.50
00013927	04/02/2014	MERRILL GRANT	01-5200		176.37
00013928	04/02/2014	COATES/LES SCHAWB TIRE CENTER	01-4350		335.50
00013929	04/02/2014	LIBERTY UTILITIES CPEC	01-5500		168.75
00013930	04/02/2014	TRI COUNTY SCHOOLS INSURANCE GROUP	01-9535	3,158.00	
			76-9576	12,089.10	15,247.10
00013931	04/02/2014	U.S. BANK	01-5200	221.92	
			01-5899	258.98	480.90
00013932	04/10/2014	BARBARA MCKURTIS	01-5808	15.00-	
			01-5810	3,200.00	3,185.00
00013933	04/16/2014	KP CORPORATION	01-4300		152.00
00013934	04/16/2014	COATES/LES SCHAWB TIRE CENTER	01-4350	24.73	
			01-5600	12.36	
			01-5899	12.36	49.45
00013935	04/16/2014	BARBARA MCKURTIS	01-5100	2,560.00	
			01-5810	640.00	3,200.00
00013936	04/16/2014	MARLENE MONGOLO	01-5200		83.88
00013937	04/16/2014	PENN STATE INDUSTRIES	01-4400		702.55
00013938	04/16/2014	PITNEY BOWES, INC.	01-5600	48.38	
			01-5899	145.12	193.50
00013939	04/16/2014	QUILL CORPORATION	01-4300		236.19
00013940	04/16/2014	STAPLES, INC.	01-4300		351.88
00013941	04/16/2014	VOYAGER	01-4350	115.26	
			01-5200	151.72	
			01-5899	15.14	282.12
00013942	04/30/2014	COATES/LES SCHAWB TIRE CENTER	01-4350	37.26	
			01-5600	18.64	
			01-5899	18.64	74.54
00013943	04/30/2014	BARBARA MCKURTIS	01-5100	1,280.00	
			01-5810	320.00	1,600.00
00013944	04/30/2014	MARLENE MONGOLO	01-5200		54.88
00013945	04/30/2014	MIKE MOORE	01-5200		28.00
00013946	04/30/2014	SINGLETON AUMAN PC	01-5800		1,200.00
00013947	04/30/2014	TRI COUNTY SCHOOLS INSURANCE GROUP	01-9535	3,158.00	
			76-9576	12,089.10	15,247.10
00013948	04/30/2014	U.S. BANK	01-4300		95.43
00013949	04/30/2014	ALLEN WRIGHT	01-5200		6.72
<b>Total Number of Checks</b>				<b>25</b>	<b>43,788.36</b>

## Fund Summary

Fund	Description	Check Count	Expensed Amount
01	County School Service Fund	25	19,610.16
76	Payroll Clearing	2	24,178.20

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

ESCAPE ONLINE

Page 1 of 2

**Checks Dated 04/01/2014 through 04/30/2014**

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
		Total Number of Checks	25	43,788.36	
		Less Unpaid Sales Tax Liability		.00	
		<b>Net (Check Amount)</b>		<b>43,788.36</b>	

# Sierra County Office of Education

## NOTICE OF PUBLIC HEARING

The Sierra County Office of Education hereby gives notice that a Public Hearing will be held as follows:

PURPOSE: Use of Proposition 30, Education Protection Account

HEARING DATE: Tuesday, May 13, 2014

TIME: 6 pm

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

For additional information contact:

Rose Asquith, Business Manager  
(530) 993-1660 x 38

The Education Protection Account (EPA) provides local educational agencies (LEAs) with general purpose state aid funding pursuant to Proposition 30, The Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012. The EPA funding is a component of an Local Educational Agency's total revenue limit or charter school general purpose entitlement.

**Proposition 30 requires that the use of EPA funds be determined by the governing board at an open public meeting.**

SIERRA COUNTY OFFICE OF EDUCATION  
2014-2015 Education Protection Account  
Program by Resource Report  
Expenditures by Function - Detail  
Presented May 13, 2014

**Fiscal Year 2014-2015 Budget**  
**For Fund 01, Resource 1400 Education Protection Account**

Description	Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	0.00
Revenue Limit Sources	8010-8099	61,380.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Deferred Revenue	9650	0.00
<b>TOTAL AVAILABLE</b>		<b>61,380.00</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
<b>(Objects 1000-7999)</b>		
Instruction	1000-1999	61,380.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services	3700	0.00
Other Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo, TUITION	9000-9999	0.00
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>61,380.00</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		<b>0.00</b>

# **SIERRA COUNTY OFFICE OF EDUCATION PUBLIC HEARING NOTICE**

## **Local Control and Accountability Plan (LCAP)**

**In Regards to the Local Control Funding Formula (LCFF)**

**DATE:** Tuesday, May 13, 2014

**LOCATION:** Sierra County Office of Education  
109 Beckwith Road, Room 4  
Loyalton CA 96118

**TIME:** 6 pm

### **Purpose of Public Hearing:**

To solicit recommendations and comments from the public regarding spending regulations for supplemental and concentration grants.

To notify the public of the opportunity to submit written comments regarding the specific actions and expenditures to be included in the Local Control and Accountability Plan.

To demonstrate to the public how the county office of education intends to meet annual goals for all pupils with specific activities to address state and local priorities.

To comply with Education Code § 42127(a)(1) and §52060-52077.

\_\_\_\_\_/s/\_\_\_\_\_  
Merrill M. Grant, Ed.D.  
Superintendent  
April 18, 2014

# Local Control and Accountability Plan

Sierra County Office of Education

July 1, 2014 - June 30, 2017

04/22/2014 (revised 05/07/2014)

Introduction:

<p>LEA: Sierra County Office of Education</p>	<p>Contact: Merrill Grant, Ed.D. Superintendent mgrant@spjUSD.org (530) 993-1660 *837</p>	<p>LCAP Years: July 1, 2014 - June 30, 2017</p>
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Involvement Process:

An extensive review of documents written with wide stakeholder involvement including Single Plans for Student Achievement from schools in our county, WASC Reports and annual updates written for each of our secondary schools, and documents such as our Local Education Accountability Plans, our Strategic Plans, Board Goals, and the results of the last California Healthy Kids Survey (CHKS) provided input. In addition, minutes of County-District Advisory Committee (C-DAC) meetings and School Site Council meetings have been reviewed for input from stakeholders that would relate to the development of this first year's LCAP. A foster parent telephone survey was conducted to gain input from this subgroup. Consultation occurred with a Resource Specialist regarding services to students with disabilities and related goals. A public hearing on our proposed LCAP is being held at the May 13, 2014, Sierra County Board meeting. As this plan is developed over time, stakeholder involvement will be calendarized and more focused on the LCAP at all levels in the district and communities served by Sierra County Office of Education.

Stakeholders, while not specifically looking at data or metrics for the LCAP, have spent time in each of their respective roles on various committees, boards, and councils and have viewed much of the data that is considered in setting goals for the LCAP. Stakeholders have looked at test scores on standardized tests, data reported on the School Accountability Report Cards, and in WASC reports where data is a key consideration as evidence of learning. So, for the first year, stakeholders have been made aware through a variety of avenues of the data and metrics surrounding our schools.

Because the state priorities are new to all of us, stakeholders will be learning along with us as we move forward. Priority goals from the various reports mentioned above that were written with extensive stakeholder involvement have been incorporated into this plan. Stakeholder input has been a major piece in setting our goals and priorities.

We have broad representation on all of our Site Councils and WASC Committees, as well as our County-District Advisory Committee. Our small county presently has three foster youth, two who just enrolled in our district this month. These parents participated in a telephone survey in April 2014. Students of parents who have been identified to have special needs meet at least annually for their child's Independent Education Program (IEP) meetings. At these meetings, parent input is always requested and noted. Also, representatives of these populations are requested to participate in our organized councils and committees. We do not have large enough special population groups to require the formation of special groups including an English Learner Advisory Council, but we seek input at all times from members of special populations. English Learners and their parents participate widely in our schools. Because of our socio-economic population, we run school-wide Title I programs that include all students and residually all parents.

We are small enough that we seek and highly value input from all parents, students, staff, and other stakeholders of our county. We recognize the value of each stakeholder in making our schools the center and showcase of our rural communities.

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Impact on LCAP:

Personal telephone interviews with all of our foster parents held in April 2014 led to revisions in our county actions related to foster youth, specifically the provision of a special enrollment procedure for parents bringing foster children to our schools, a one-page summary of foster student services and policies that differ from the general student population for parents and staff, and annual training of staff related to foster youth in our county.

A personal interview on April 16 with a Resource Specialist employed by our County helped ensure that goals were written



to address the needs of students who have been identified with disabilities. Because of this interview we specifically address the goal that all students, including those with disabilities, are placed in the least restrictive learning environment and the most broad course of study available to them while still meeting their learning needs.

Other stakeholder input affected the goals through their involvement on our county councils, School Site Councils, and WASC committees since we completed a survey of all the different goals written over the past few years to blend into our County LCAP goals.

Every annual update after the first year will receive planned, direct, focused input from all stakeholders who will be encouraged to participate in our calendar of stakeholder events. Stakeholders will receive meaningful data and be provided with multiple means of communicating with the county personnel who will work on the annual revisions and updates.

Goal:

All students receive instruction and services to support their intellectual, social, emotional, and physical development.

Identified Need:

All teachers are appropriately assigned and are fully credentialed for any core subject they are teaching and are qualified to have English Learners in their classrooms.

All students have access to standards-aligned instructional materials, and all courses are aligned to state standards and have been reviewed annually, updated as needed, and adopted by the local governing board.

All students have a broad course of study available to them, are placed in the least restrictive learning environment, and have multiple pathways to meet their academic needs.

All expelled students have alternate pathways available to meet their academic needs.

All foster youth benefit from coordination of services between schools, schools and local agencies serving foster youth, and schools and the court system.

All pupils with disabilities have an Individualized Educational Program (IEP) that meets their intellectual, social, emotional, and physical development and provides them with appropriate services.

Identified Metric:

Percent of teachers who are fully credentialed for any core subject they teach and who have certification to teach English Learners.

Percent of courses that have adopted instructional materials and textbooks and updated course outlines to meet the California Common Core State Standards.

Percent of expelled students who meet their academic needs through alternative pathways.

Percent of foster parents indicating on an annual telephone survey that foster youth are being served appropriately.

Percent of students in annual audit of IEPs who are receiving appropriate services.

<p>Related State and Local Priorities: State: Basic; Implementation of State Standards; Course access; Expelled pupils; Foster youth</p>	<p>Applicable Student Subgroup(s): All</p>	<p>School(s) Affected: All</p>
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What will be different/improved for students?

Year 2014-15:

80 percent of teachers are fully credentialed for any core subject they teach and have certification to teach English Learners.

20 percent of courses have adopted instructional materials and textbooks and updated course outlines to meet the California Common Core State Standards.

90 percent of expelled students meet their academic needs through alternative pathways.

100 percent of foster parents indicate on an annual telephone survey that foster youth are being served appropriately.

100 percent of students in an annual audit of IEPs are receiving appropriate services.

Year 2015-16:

90 percent of teachers are fully credentialed for any core subject they teach and have certification to teach English Learners.

40 percent of courses have adopted instructional materials and textbooks and updated course outlines to meet the California Common Core State Standards.

95 percent of expelled students meet their academic needs through alternative pathways.

100 percent of foster parents indicate on an annual telephone survey that foster youth are being served appropriately.

100 percent of students in an annual audit of IEPs are receiving appropriate services.

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Year 2016-17:

100 percent of teachers are fully credentialed for any core subject they teach and have certification to teach English Learners.

60 percent of courses have adopted instructional materials and textbooks and updated course outlines to meet the California Common Core State Standards.

95 percent of expelled students meet their academic needs through alternative pathways.

100 percent of foster parents indicate on an annual telephone survey that foster youth are being served appropriately.

100 percent of students in an annual audit of IEPs are receiving appropriate services.

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Goal:

All students engage in a rigorous curriculum and acquire the knowledge, critical thinking skills, and characteristics needed for success in college, career, and life.

Identified Need:

All administrators, teachers, and staff recognize their participation in student success, understand the power of collaboration, and value professional development.

All students, including but not limited to our target populations, who need intensive intervention in ELA or mathematics, are provided instruction using adopted intervention curriculum.

All students participate in a physical education program that promotes strength and conditioning, is age-appropriate, and meets California Education Code guidelines for physical education programs.

All students in Kindergarten through Grade 9 receive instruction in Health aligned with the State Standards and County adopted health curriculum.

Identified Metric:

Percent of schools meeting their AYP goals.

Percent of students in attendance daily, averaged.

Percent of students expelled in the year.

Percent of students who participate in California's Physical Fitness Testing who are within the *Healthy Fitness Zone* range.

Percent of K-8 students who demonstrate mastery of the academic skills needed for promotion to the next grade level at the end of the year.

Percent of English Learners in our county who are reclassified Fluent English Proficient within five years of initial enrollment.

Percent of students enrolled in intensive intervention in ELA and/or mathematics who achieve grade level competency

within two years.

Percent of county employees who participate in county-wide professional development activities.

Related State and Local Priorities: State: Pupil achievement; Other pupil outcomes	Applicable Student Subgroup(s): All	School(s) Affected: All
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What will be different/improved for students?

Year 2014-15:

50% of schools meet their AYP goals.

80% or more of students are in attendance daily, averaged over the year.

5% or fewer of students are expelled during the year.

55% of our students who participate in California's Physical Fitness Testing are within the *Healthy Fitness Zone* range in at least five of six areas.

90% of K-8 students demonstrate mastery of the academic skills needed for promotion to the next grade level at the end of the year.

80% of English Learners in our county are reclassified Fluent English Proficient within five years of initial enrollment.

80% of students enrolled in intensive intervention in ELA and/or mathematics achieve grade level competency within two years.

100% of county employees participate in county-wide professional development activities.

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Year 2015-16:

75% of schools meet their AYP goals.

85% or more of students are in attendance daily, averaged over the year.

3% or fewer of students are expelled during the year.

60% of our students who participate in California's Physical Fitness Testing are within the *Healthy Fitness Zone* range in at least five of six areas.

95% of K-8 students demonstrate mastery of the academic skills needed for promotion to the next grade level at the end of the year.

90% of English Learners in our county are reclassified Fluent English Proficient within five years of initial enrollment.

90% of students enrolled in intensive intervention in ELA and/or mathematics achieve grade level competency within two years.

100% of county employees participate in county-wide professional development activities.

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Year 2016-17:

100% of schools meet their AYP goals.

90% or more of students are in attendance daily, averaged over the year.

3% or fewer of students are expelled during the year.

65% of our students who participate in California's Physical Fitness Testing are within the *Healthy Fitness Zone* range in at least five of six areas.

95% of K-8 students demonstrate mastery of the academic skills needed for promotion to the next grade level at the end

of the year.

95% of English Learners in our county are reclassified Fluent English Proficient within five years of initial enrollment.

95% of students enrolled in intensive intervention in ELA and/or mathematics achieve grade level competency within two years.

100% of county employees participate in county-wide professional development activities.

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Goal:

All stakeholders are involved in promoting a district culture where student success is realized, communicated, and celebrated.

Identified Need:

There is broad stakeholder representation on the County-District Advisory Committee (C-DAC). Members of the C-DAC are actively involved in school improvement and promotion, the public is invited to all C-DAC meetings, and the calendar of C-DAC meetings is published to encourage broad stakeholder involvement.

Sierra County Board Meetings are regularly scheduled and offered via remote transmission to each school community to provide for broad stakeholder participation.

Individualized Education Program (IEP) meetings are scheduled in advance to provide for inclusion of administrators, teachers, parents, students, and other advocates.

Parent and student surveys will be administered as a means of receiving stakeholder input on county programs and services from representatives of all student groups and subgroups.

County staff will be trained each year in California Education Code related to foster youth to ensure that required services are provided.

Identified Metric:

Percent of subgroups represented on the County-District Advisory Committee (C-DAC).

Posting on the Sierra County Office of Education (SCOE) website of the SCOE Calendar of four C-DAC meetings, two *Read, Review, and Recommend* Community Forums, and monthly Sierra County Board of Trustees meetings.

Percent of parents returning the annual school climate survey.

Percent of students Grades 2-12 returning the annual school climate survey.

Number of stakeholders participating in the two annual LCAP *Read, Review, and Recommend* Community Forums.

Percent of foster parents participating in an annual telephone survey.

Percent of staff participating in staff training related to foster youth services.

Related State and Local Priorities: State: Parent involvement; Pupil engagement; School climate	Applicable Student Subgroup(s): All	School(s) Affected: All
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What will be different/improved for students?

Year 2014-15:

75% of significant subgroups are represented on the County-District Advisory Committee (C-DAC) membership roll.

Four C-DAC meetings and monthly Sierra County Board of Trustees meetings are clearly indicated on the SCOE calendar

posted on the SCOE website.

25% of parents return the annual school climate survey.

70% of students return the annual school climate survey.

30 stakeholders participate in the annual LCAP Read, Review, and Recommend Community Forum.

80% of foster parents participate in an annual telephone survey.

85% of County staff receive training related to foster youth services.

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Year 2015-16:

85% of significant subgroups are represented on the County-District Advisory Committee (C-DAC) membership roll.

Four C-DAC meetings and monthly Sierra County Board of Trustees meetings are clearly indicated on the SCOE calendar posted on the SCOE website.

40% of parents return the annual school climate survey.

80% of students return the annual school climate survey.

40 stakeholders participate in the annual LCAP Read, Review, and Recommend Community Forum.

90% of foster parents participate in an annual telephone survey.

100% of County staff receive training related to foster youth services.

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Year 2016-17:

100% of significant subgroups are represented on the County-District Advisory Committee (C-DAC) membership roll.

Four C-DAC meetings and monthly Sierra County Board of Trustees meetings are clearly indicated on the SCOE calendar posted on the SCOE website.

60% of parents return the annual school climate survey.

90% of students return the annual school climate survey.

50 stakeholders participate in the annual LCAP Read, Review, and Recommend Community Forum.

100% of foster parents participate in an annual telephone survey.

100% of County staff receive training related to foster youth services.

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Section 3: Actions, Services, and Expenditures

Goal:

All students receive instruction and services to support their intellectual, social, emotional, and physical development.

Related State and Local Priorities:

State: Basic; Implementation of State Standards; Course access; Expelled pupils; Foster youth

A. Annual Actions

Actions and Services: Continue to support Visual and Performing Arts (VAPA) in all schools.

Level of Service: County-Wide      Years: Year 1; Year 2; Year 3

Expenditures	Year 1 2014-2015	Year 2 2015-2016	Year 3 2016-2017	Funding Source	Note
Contracted Services for VAPA at all school sites for all students	\$14,000	\$14,000	\$14,000	Sierra Schools Foundation Local Revenue 9010 and Unrestricted General Fund	Unrestricted funds to match Sierra School Foundation Grant to provide various VAPA programs in all district schools to all student population.
Action/Service Total:	\$14,000	\$14,000	\$14,000		

Actions and Services: Continue to support the Independent Study Program and Sierra Pass Continuation High School as alternative pathways.

Level of Service: County-Wide      Years: Year 1; Year 2; Year 3

Expenditures	Year 1 2014-2015	Year 2 2015-2016	Year 3 2016-2017	Funding Source	Note
Administrative Salary	\$12,000	\$12,000	\$12,000	Unrestricted General Fund	To assign a staff with an administrative credential as site administrator to Sierra Pass and oversee district ISP program.
Action/Service Total:	\$12,000	\$12,000	\$12,000		

Actions and Services: Continue to support Career Technical Education in grades 7-12.

Level of Service: County-Wide      Years: Year 1; Year 2; Year 3

Expenditures	Year 1	Year 2	Year 3	Funding Source	Note
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	2014-2015	2015-2016	2016-2017		
Instructor Salary and Benefits for Construction/Building Trades	\$45,000	\$45,000	\$45,000	Education Protection Account	
Career Specialist Salary	\$8,000	\$4,000	\$4,000	Education Protection Account, Resource 1400	
Construction/Building Trades and Greenhouse Supplies	\$4,000	\$4,000	\$4,000	Education Protection Account, Resource 1400	
<b>Action/Service Total:</b>	<b>\$57,000</b>	<b>\$53,000</b>	<b>\$53,000</b>		

Actions and Services: Seek creative ways to expand Career Technical Education opportunities and pathways for students.

Level of Service: County-Wide      Years: Year 1; Year 2; Year 3

Expenditures	Year 1 2014-2015	Year 2 2015-2016	Year 3 2016-2017	Funding Source	Note
Using greenhouses for K-12 science, health, and sustainable agriculture projects	\$5,116	\$2,983	\$1,116	Education Protection Account	
<b>Action/Service Total:</b>	<b>\$5,116</b>	<b>\$2,983</b>	<b>\$1,116</b>		

Actions and Services: Have the Foster Youth Service Coordinator handle annual staff training.

Level of Service: County-Wide      Years: Year 1; Year 2; Year 3

Expenditures	Year 1 2014-2015	Year 2 2015-2016	Year 3 2016-2017	Funding Source	Note
Staff to absorb duties as a Foster Youth Coordinator (FYC)	\$0	\$0	\$0	Unrestricted General Funds	FYC will prepare training materials for District and County staff and parents and provide annual training.
<b>Action/Service Total:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		



Actions and Services: Services for Preschool and K-12 students with disabilities.	
Level of Service: County-Wide	Years: Year 1; Year 2; Year 3

Expenditures	Year 1 2014-2015	Year 2 2015-2016	Year 3 2016-2017	Funding Source	Note
Certificated and Psychologist salaries and benefits. Contracted services for other services needed to comply with students Individualized Education Programs. Operating expenses for preschool resource facility.	\$595,000	\$605,000	\$615,000	Restricted Federal and State Special Educations Appmt. and Unrestricted General Fund.	
Action/Service Total:	\$595,000	\$605,000	\$615,000		

B. Additional Annual Actions

Goal:

All students engage in a rigorous curriculum and acquire the knowledge, critical thinking skills, and characteristics needed for success in college, career, and life.

Related State and Local Priorities: State: Pupil achievement; Other pupil outcomes
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A. Annual Actions

Actions and Services: Professional Learning Community (PLC) activities are scheduled into the school calendar. Certificated staff will attend professional development programs/conferences.	
Level of Service: County-Wide	Years: Year 1; Year 2; Year 3

Expenditures	Year 1 2014-2015	Year 2 2015-2016	Year 3 2016-2017	Funding Source	Note
Travel & Conference	\$2,500	\$2,500	\$2,500	State Special Education, Common Core and Workability	PLC cost is included in the staff members base salary.

Expenditures	Year 1 2014-2015	Year 2 2015-2016	Year 3 2016-2017	Funding Source	Note
Action/Service Total:	\$2,500	\$2,500	\$2,500		

Actions and Services: Continue to fund instructional aides to work with students who need academic support.

Level of Service: County-Wide      Years: Year 1; Year 2; Year 3

Expenditures	Year 1 2014-2015	Year 2 2015-2016	Year 3 2016-2017	Funding Source	Note
Instructional aide salary and benefits for all school sites	\$90,000	\$90,000	\$90,000	Restricted State Special Education Appmt.	
Action/Service Total:	\$90,000	\$90,000	\$90,000		

Actions and Services: Consider training a staff member to serve as the PE lead teacher for the County.

Level of Service: County-Wide      Years: Year 1; Year 2; Year 3

Expenditures	Year 1 2014-2015	Year 2 2015-2016	Year 3 2016-2017	Funding Source	Note
Action/Service Total:					

Actions and Services: Ensure that the adopted health curriculum is being delivered to students K-9.

Level of Service: County-Wide      Years: Year 1; Year 2; Year 3

Expenditures	Year 1 2014-2015	Year 2 2015-2016	Year 3 2016-2017	Funding Source	Note
Contract with a credentialed nurse	\$6,000	\$6,000	\$6,000	Unrestricted General Funds	
Action/Service Total:	\$6,000	\$6,000	\$6,000		

**B. Additional Annual Actions**

Goal:

All stakeholders are involved in promoting a district culture where student success is realized, communicated, and celebrated.

Related State and Local Priorities:  
 State: Parent involvement; Pupil engagement; School climate

A. Annual Actions

Actions and Services: Administer foster parent, school climate and other parent engagement surveys. Schedule community forum meetings and find ways to retain C-DAC members.

Level of Service: County-Wide      Years: Year 1; Year 2; Year 3

Expenditures	Year 1 2014-2015	Year 2 2015-2016	Year 3 2016-2017	Funding Source	Note
Advertisement, communication, website stipend, telecommunication equipment repairs, and supplies	\$5,200	\$5,200	\$5,200	Unrestricted General Funds	
Action/Service Total:	\$5,200	\$5,200	\$5,200		

B. Additional Annual Actions

C. Concentration and Supplemental Funds:

N/A

D. Proportionality of Services:

N/A

Expenditures and Funding Sources

Expenditures	Year 1 2014-2015	Year 2 2015-2016	Year 3 2016-2017	Funding Source
A. Annual Actions				
Goal: Goal 1: Conditions of Learning				
Action/Service: Broad Courses of Study Available to All Students				
Contracted Services for VAPA at all school sites for all students	\$14,000	\$14,000	\$14,000	Sierra Schools Foundation Local Revenue 9010 and Unrestricted General Fund
Action/Service Subtotal:	\$14,000	\$14,000	\$14,000	
Action/Service: Broad Courses of Study Available to All Students				
Administrative Salary	\$12,000	\$12,000	\$12,000	Unrestricted General Fund
Action/Service Subtotal:	\$12,000	\$12,000	\$12,000	
Action/Service: Broad Courses of Study Available to All Students				
Instructor Salary and Benefits for Construction/Building Trades	\$45,000	\$45,000	\$45,000	Education Protection Account
Career Specialist Salary	\$8,000	\$4,000	\$4,000	Education Protection Account, Resource 1400
Construction/Building Trades and Greenhouse Supplies	\$4,000	\$4,000	\$4,000	Education Protection Account, Resource 1400
Action/Service Subtotal:	\$57,000	\$53,000	\$53,000	
Action/Service: Broad Courses of Study Available to All Students				
Using greenhouses for K-12 science, health, and sustainable agriculture projects	\$5,116	\$2,983	\$1,116	Education Protection Account
Action/Service Subtotal:	\$5,116	\$2,983	\$1,116	
Action/Service: Foster Youth Services				
Staff to absorb duties as a Foster Youth Coordinator (FYC)	\$0	\$0	\$0	Unrestricted General Funds
Action/Service Subtotal:	\$0	\$0	\$0	
Action/Service: Services for all District Pupils with Disabilities				
Certificated and Psychologist	\$595,000	\$605,000	\$615,000	Restricted Federal and

Expenditures	Year 1 2014-2015	Year 2 2015-2016	Year 3 2016-2017	Funding Source
salaries and benefits. Contracted services for other services needed to comply with students Individualized Education Programs. Operating expenses for preschool resource facility.				State Special Educations Appmt. and Unrestricted General Fund.
Action/Service Subtotal:	\$595,000	\$605,000	\$615,000	
Goal: Goal 2: Pupil Outcomes				
Action/Service: Professional Development				
Travel & Conference	\$2,500	\$2,500	\$2,500	State Special Education, Common Core and Workability
Action/Service Subtotal:	\$2,500	\$2,500	\$2,500	
Action/Service: Student Intervention				
Instructional aide salary and benefits for all school sites	\$90,000	\$90,000	\$90,000	Restricted State Special Education Appmt.
Action/Service Subtotal:	\$90,000	\$90,000	\$90,000	
Action/Service: Physical Education				
Action/Service Subtotal:				
Action/Service: Health Education				
Contract with a credentialed nurse	\$6,000	\$6,000	\$6,000	Unrestricted General Funds
Action/Service Subtotal:	\$6,000	\$6,000	\$6,000	
Goal: Goal 3: Engagement				
Action/Service: Stakeholder Engagement				
Advertisement, communication, website stipend, telecommunication equipment repairs, and supplies	\$5,200	\$5,200	\$5,200	Unrestricted General Funds
Action/Service Subtotal:	\$5,200	\$5,200	\$5,200	
B. Additional Annual Actions				
Goal: Goal 1: Conditions of Learning				

Expenditures	Year 1 2014-2015	Year 2 2015-2016	Year 3 2016-2017	Funding Source
Goal: Goal 2: Pupil Outcomes				
Goal: Goal 3: Engagement				

# SIERRA COUNTY OFFICE OF EDUCATION

## NOTICE OF PUBLIC HEARING OF THE 2014-2015 PROPOSED BUDGET

This governing board elected to follow the single-budget adoption process for fiscal year 2014-15, in accordance with Education Code §1620 prepared in accordance with Education Code §1621.

### Public Hearing on the Sierra County Office of Education Proposed Budget will be held

Tuesday, May 13, 2014, 6:00 p.m.  
Sierra County Office of Education  
109 Beckwith Rd., Room 4  
Loyalton, CA 96118

The Sierra County Office of Education proposed budget will be available for public inspection at the Sierra County Office of Education, 109 Beckwith Road, Room 4, Loyalton, CA, May 8 through May 13, 2014, week days, between the hours of 8:00 a.m. and 4:30 p.m. The public is also welcome to appear at the Public Hearing and speak to the proposed budget or any item therein.

\_\_\_\_\_/s/\_\_\_\_\_  
Merrill M. Grant, Ed. D.  
Superintendent  
April 18, 2014

**SIERRA COUNTY OFFICE OF EDUCATION  
2014-2015 Proposed Budget  
Presented May 13, 2014**

The proposed budget was developed to support Sierra COE's Local Control and Accountability Plan. In addition, the budget was developed before the release of the Governor's 2014-15 Revise. The proposed budget will be updated in accordance with the Governor's revised budget.

**General Fund**

**Revenue**

It is expected that the State will fully fund County Office of Education based on the new funding formula know as the Local Control Funding Formula (LCFF). Total revenue of \$1,621,890 is 8.2% greater than prior year's revenue. It is the intent of the State to consider out of state students as District's students and for those students to be funded through the District's LCFF.

**Local Control Funding:**

Cost of living increase of .86 and ADA of 364.11 was used to prepare the County's unrestricted revenue stream. The State funds LCFF sources through three revenue streams: property taxes, Education Protection Account (Proposition 30) and State Aide. LCFF is calculated as follows:

County's Base Amount:	\$661,561
Base per School:	110,260
\$70 per District ADA	<u>25,213</u>
Total	\$797,034

**Federal Revenue \$156,882**

- Preschool
- Special Education – Local Entitlement
- Special Education – Mental Health
- Rural Education Achievement Program (REAP)

**State Revenue \$494,955**

- Special Education Apportionment is projected to decrease by \$20,000 for a total of \$309,000
- Special Education - Mental Health Services
- Workability I
- Tobacco-Use Prevention Education
- California Clean Energy Jobs Act (Proposition 39)
- Common Core Standards Implementation Funds

**Local Revenue \$173,019**

- Interagency Business Services \$156,421
- Microsoft Settlement \$3,598
- Sierra Schools Foundation for Artist in Schools Program \$7,000
- Interest: \$6,000



<b><u>Expenditures \$1,487,373</u></b>	<b><u>Amount</u></b>	<b><u>Percent Change</u></b>
Certificated Salaries:	\$329,278	-.9%
Classified Salaries:	330,490	.8%
Benefits:	320,992	4.2%
Books and Supplies:	34,901	18.0%
Operating Cost:	435,380	-6.0%
Capital Outlay	36,332	-38.0%
<b><u>Program Contributions</u></b>		
Special Education K-12	\$ 114,942	
Preschool Program	35,936	
<b><u>Net Increase in Fund Balance</u></b>	\$ 194,534	
<b><u>Ending Fund Balance</u></b>	\$1,946,836	

### **Forest Reserve Fund 16**

Federal Forest Reserve Revenue has not been officially reauthorized. However the budget does include new revenue of \$400,117, a five percent reduction from prior year. Three hundred and forty thousand is passed through to Sierra-Plumas Joint Unified School District. The remaining \$60,000 is transferred to the County's General Fund.

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
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	30,032.00	30,032.00	0.00	30,032.00	30,032.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	28,525.00	28,525.00	0.00	6,300.00	6,300.00	-77.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL CAPITAL OUTLAY</b>			0.00	58,557.00	58,557.00	0.00	36,332.00	36,332.00	-38.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition		7110	143,500.00	0.00	143,500.00	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%
State Special Schools		7141	17,750.00	0.00	17,750.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/IP Transfers of Apportionments To Districts or Charter Schools	6360	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7281-7283	100,000.00	0.00	100,000.00	0.00	0.00	0.00	-100.0%
All Other Transfers									

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			261,250.00	0.00	261,250.00	0.00	0.00	0.00	-100.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(26,420.00)	26,420.00	0.00	(22,881.00)	22,881.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			(26,420.00)	26,420.00	0.00	(22,881.00)	22,881.00	0.00	0.0%
<b>TOTAL EXPENDITURES</b>			999,002.00	781,537.00	1,780,539.00	681,426.00	805,947.00	1,487,373.00	-16.5%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	60,017.00	0.00	60,017.00	60,017.00	0.00	60,017.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN			60,017.00	0.00	60,017.00	60,017.00	0.00	60,017.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Appropriations		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Appropriations									
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL USES</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(113,395.00)	113,395.00	0.00	(157,878.00)	157,878.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL CONTRIBUTIONS</b>			(113,395.00)	113,395.00	0.00	(157,878.00)	157,878.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(53,378.00)	113,395.00	60,017.00	(97,861.00)	157,878.00	60,017.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	615,406.00	0.00	615,406.00	797,034.00	0.00	797,034.00	0.0%
2) Federal Revenue		8100-8299	0.00	186,151.00	186,151.00	0.00	156,882.00	156,882.00	0.0%
3) Other State Revenue		8300-8599	458.00	486,557.00	487,015.00	458.00	494,487.00	494,955.00	0.0%
4) Other Local Revenue		8600-8799	202,728.00	7,000.00	209,728.00	162,421.00	10,598.00	173,019.00	0.0%
5) TOTAL REVENUES			818,592.00	679,708.00	1,498,300.00	959,913.00	661,977.00	1,621,890.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		87,653.00	431,894.00	519,547.00	89,426.00	430,093.00	519,519.00	0.0%
2) Instruction - Related Services	2000-2999		7,217.00	89,864.00	97,081.00	48,028.00	95,449.00	143,477.00	47.8%
3) Pupil Services	3000-3999		7,000.00	105,037.00	112,037.00	6,000.00	101,757.00	107,757.00	-3.8%
4) Ancillary Services	4000-4999		0.00	77,040.00	77,040.00	0.00	102,855.00	102,855.00	33.5%
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		608,197.00	26,420.00	634,617.00	520,767.00	22,881.00	543,648.00	-14.3%
8) Plant Services	8000-8999		27,685.00	51,282.00	78,967.00	17,205.00	52,912.00	70,117.00	-11.2%
9) Other Outgo	9000-9999	Except 7600-7699	261,250.00	0.00	261,250.00	0.00	0.00	0.00	-100.0%
10) TOTAL EXPENDITURES			999,002.00	781,537.00	1,780,539.00	681,426.00	805,947.00	1,487,373.00	-16.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			(180,410.00)	(101,829.00)	(282,239.00)	278,487.00	(143,970.00)	134,517.00	-147.7%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	60,017.00	0.00	60,017.00	60,017.00	0.00	60,017.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(113,395.00)	113,395.00	0.00	(157,878.00)	157,878.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(53,378.00)	113,395.00	60,017.00	(97,861.00)	157,878.00	60,017.00	0.0%

Description	Function Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(233,788.00)	11,566.00	(222,222.00)	180,626.00	13,908.00	194,534.00	-187.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance		9791	1,962,433.00	12,091.00	1,974,524.00	1,728,645.00	23,657.00	1,752,302.00	-11.3%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments			1,962,433.00	12,091.00	1,974,524.00	1,728,645.00	23,657.00	1,752,302.00	-11.3%
c) As of July 1 - Audited (F1a + F1b)		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements			1,962,433.00	12,091.00	1,974,524.00	1,728,645.00	23,657.00	1,752,302.00	-11.3%
e) Adjusted Beginning Balance (F1c + F1d)			1,728,645.00	23,657.00	1,752,302.00	1,909,271.00	37,565.00	1,946,836.00	11.1%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable		9711	500.00	0.00	500.00	0.00	0.00	0.00	-100.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	23,657.00	23,657.00	0.00	37,565.00	37,565.00	58.8%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)									
d) Assigned		9780	57,615.00	0.00	57,615.00	0.00	0.00	0.00	-100.0%
Other Assignments (by Resource/Object)									
e) Unassigned/unappropriated		9789	178,317.00	0.00	178,317.00	0.00	0.00	0.00	-100.0%
Reserve for Economic Uncertainties									
Unassigned/Unappropriated Amount		9790	1,492,213.00	0.00	1,492,213.00	1,909,271.00	0.00	1,909,271.00	27.9%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	400,117.00	400,117.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			400,117.00	400,117.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	340,100.00	340,100.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			340,100.00	340,100.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			60,017.00	60,017.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	60,017.00	60,017.00	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			(60,017.00)	(60,017.00)	0.0%



Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals	2014-15 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Forest Reserve Funds		8260	60,017.00	60,017.00	0.0%
Pass-Through Revenues from Federal Sources		8287	340,100.00	340,100.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>400,117.00</b>	<b>400,117.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>400,117.00</b>	<b>400,117.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	340,100.00	340,100.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>340,100.00</b>	<b>340,100.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>340,100.00</b>	<b>340,100.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	60,017.00	60,017.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>60,017.00</b>	<b>60,017.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	615,406.00	0.00	615,406.00	797,034.00	0.00	797,034.00	29.5%
2) Federal Revenue		8100-8299	0.00	186,151.00	186,151.00	0.00	156,882.00	156,882.00	-15.7%
3) Other State Revenue		8300-8599	458.00	486,557.00	487,015.00	458.00	494,497.00	494,955.00	1.6%
4) Other Local Revenue		8600-8799	202,728.00	7,000.00	209,728.00	162,421.00	10,598.00	173,019.00	-17.5%
5) TOTAL REVENUES			818,592.00	679,708.00	1,498,300.00	959,913.00	661,977.00	1,621,890.00	8.2%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	66,682.00	265,559.00	332,241.00	77,380.00	251,898.00	329,278.00	-0.9%
2) Classified Salaries		2000-2999	236,096.00	91,693.00	327,789.00	227,416.00	103,074.00	330,490.00	0.8%
3) Employee Benefits		3000-3999	186,252.00	121,807.00	308,059.00	199,224.00	121,768.00	320,992.00	4.2%
4) Books and Supplies		4000-4999	12,550.00	17,024.00	29,574.00	19,366.00	15,535.00	34,901.00	18.0%
5) Services and Other Operating Expenditures		5000-5999	262,592.00	200,477.00	463,069.00	180,921.00	254,459.00	435,380.00	-6.0%
6) Capital Outlay		6000-6999	0.00	58,557.00	58,557.00	0.00	36,332.00	36,332.00	-38.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	261,250.00	0.00	261,250.00	0.00	0.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(26,420.00)	26,420.00	0.00	(22,881.00)	22,881.00	0.00	0.0%
9) TOTAL EXPENDITURES			999,002.00	781,537.00	1,780,539.00	681,426.00	805,947.00	1,487,373.00	-16.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			(180,410.00)	(101,829.00)	(282,239.00)	278,487.00	(143,970.00)	134,517.00	-147.7%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	60,017.00	0.00	60,017.00	60,017.00	0.00	60,017.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(113,395.00)	113,395.00	0.00	(157,878.00)	157,878.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(53,378.00)	113,395.00	60,017.00	(97,861.00)	157,878.00	60,017.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(233,788.00)	11,566.00	(222,222.00)	180,626.00	13,908.00	194,534.00	-187.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance		9791	1,962,433.00	12,091.00	1,974,524.00	1,728,645.00	23,657.00	1,752,302.00	-11.3%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments			1,962,433.00	12,091.00	1,974,524.00	1,728,645.00	23,657.00	1,752,302.00	-11.3%
c) As of July 1 - Audited (F1a + F1b)		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements			1,962,433.00	12,091.00	1,974,524.00	1,728,645.00	23,657.00	1,752,302.00	-11.3%
e) Adjusted Beginning Balance (F1c + F1d)			1,728,645.00	23,657.00	1,752,302.00	1,909,271.00	37,565.00	1,946,836.00	11.1%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable		9711	500.00	0.00	500.00	0.00	0.00	0.00	-100.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	23,657.00	23,657.00	0.00	37,565.00	37,565.00	58.8%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
d) Assigned		9780	57,615.00	0.00	57,615.00	0.00	0.00	0.00	-100.0%
Other Assignments									
e) Unassigned/unappropriated		9789	178,317.00	0.00	178,317.00	0.00	0.00	0.00	-100.0%
Reserve for Economic Uncertainties									
Unassigned/Unappropriated Amount		9790	1,492,213.00	0.00	1,492,213.00	1,909,271.00	0.00	1,909,271.00	27.9%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash		9110	0.00	0.00	0.00				
a) in County Treasury		9111	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9120	0.00	0.00	0.00				
b) in Banks		9130	0.00	0.00	0.00				
c) in Revolving Fund		9135	0.00	0.00	0.00				
d) with Fiscal Agent		9140	0.00	0.00	0.00				
e) collections awaiting deposit		9150	0.00	0.00	0.00				
2) Investments		9200	0.00	0.00	0.00				
3) Accounts Receivable		9290	0.00	0.00	0.00				
4) Due from Grantor Government		9310	0.00	0.00	0.00				
5) Due from Other Funds		9320	0.00	0.00	0.00				
6) Stores		9330	0.00	0.00	0.00				
7) Prepaid Expenditures		9340	0.00	0.00	0.00				
8) Other Current Assets			0.00	0.00	0.00				
9) TOTAL ASSETS			0.00	0.00	0.00				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
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			0.00	0.00	0.00				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									

Description (G9 + H2) - (I6 + J2)	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 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)	
			0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	491,126.00	0.00	491,126.00	672,754.00	0.00	672,754.00	37.0%
Education Protection Account State Aid - Current Year		8012	61,380.00	0.00	61,380.00	61,380.00	0.00	61,380.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions		8021	600.00	0.00	600.00	600.00	0.00	600.00	0.0%
Homeowners' Exemptions		8022	1,500.00	0.00	1,500.00	1,500.00	0.00	1,500.00	0.0%
Timber Yield Tax		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8041	58,000.00	0.00	58,000.00	58,000.00	0.00	58,000.00	0.0%
County & District Taxes		8042	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Secured Roll Taxes		8043	100.00	0.00	100.00	100.00	0.00	100.00	0.0%
Unsecured Roll Taxes		8044	200.00	0.00	200.00	200.00	0.00	200.00	0.0%
Prior Years' Taxes		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes			615,406.00	0.00	615,406.00	797,034.00	0.00	797,034.00	29.5%
Less: Non-LCFF (50%) Adjustment									
<b>Subtotal LCFF Sources</b>									
<b>LCFF Transfers</b>									
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%



Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			615,406.00	0.00	615,406.00	797,034.00	0.00	797,034.00	29.5%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	93,070.00	93,070.00	0.00	93,070.00	93,070.00	0.0%
Special Education Discretionary Grants		8182	0.00	40,063.00	40,063.00	0.00	38,024.00	38,024.00	-5.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 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	8290		0.00	0.00			0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 4204, 5510	8290		6,788.00	6,788.00			6,788.00	6,788.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00			0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00			0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	46,230.00	46,230.00	0.00	0.00	19,000.00	19,000.00	-58.9%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	186,151.00	186,151.00	0.00	0.00	156,882.00	156,882.00	-15.7%
<b>OTHER STATE REVENUE</b>										
Other State Apportionments										
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00			0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00			0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		309,235.00	309,235.00			309,235.00	309,235.00	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	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	458.00	0.00	458.00	458.00	458.00	0.00	458.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions										
Restricted Levies - Other										
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/in-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 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)	
Charter School Facility Grant	6030	8590		0.00	0.00			0.00	0.00%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590		101,980.00	101,980.00		112,500.00	112,500.00	10.33%
California Clean Energy Jobs Act	6230	8590		30,032.00	30,032.00		30,032.00	30,032.00	0.00%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.00%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.00%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.00%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.00%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.00%
Common Core State Standards Implementation	7405	8590		400.00	400.00		0.00	0.00	-100.00%
All Other State Revenue	All Other	8590	0.00	44,910.00	44,910.00	0.00	42,730.00	42,730.00	-4.9%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>458.00</b>	<b>486,557.00</b>	<b>487,015.00</b>	<b>458.00</b>	<b>494,497.00</b>	<b>494,955.00</b>	<b>1.6%</b>

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Parcel Taxes		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Equipment/Supplies		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8660	6,000.00	0.00	6,000.00	6,000.00	0.00	6,000.00	0.0%
Leases and Rentals		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Fees		8677	196,728.00	0.00	196,728.00	156,421.00	0.00	156,421.00	-20.5%
Non-Resident Students		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF									
California Dept of Education SACS Financial Reporting Software - 2014.1.0									
File: fund-a (Rev 04/28/2014)									

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	7,000.00	7,000.00	0.00	10,598.00	10,598.00	51.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers	6500	8791		0.00	0.00			0.00	0.0%
From Districts or Charter Schools	6500	8792		0.00	0.00			0.00	0.0%
From County Offices	6500	8793		0.00	0.00			0.00	0.0%
From JPAs									
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00			0.00	0.0%
From County Offices	6360	8792		0.00	0.00			0.00	0.0%
From JPAs	6360	8793		0.00	0.00			0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			202,728.00	7,000.00	209,728.00	162,421.00	10,598.00	173,019.00	-17.5%
<b>TOTAL, REVENUES</b>			818,592.00	679,708.00	1,498,300.00	959,913.00	661,977.00	1,621,890.00	8.2%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	26,682.00	155,255.00	181,937.00	24,857.00	138,449.00	163,306.00	-10.2%
Certificated Pupil Support Salaries		1200	0.00	61,020.00	61,020.00	0.00	63,179.00	63,179.00	3.5%
Certificated Supervisors' and Administrators' Salaries		1300	40,000.00	49,284.00	89,284.00	52,523.00	50,270.00	102,793.00	15.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			66,682.00	265,559.00	332,241.00	77,380.00	251,898.00	329,278.00	-0.9%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	8,908.00	82,587.00	91,495.00	6,799.00	90,684.00	97,483.00	6.5%
Classified Support Salaries		2200	8,744.00	5,106.00	13,850.00	0.00	5,478.00	5,478.00	-60.4%
Classified Supervisors' and Administrators' Salaries		2300	95,843.00	0.00	95,843.00	96,742.00	0.00	96,742.00	0.9%
Clerical, Technical and Office Salaries		2400	122,601.00	0.00	122,601.00	123,875.00	0.00	123,875.00	1.0%
Other Classified Salaries		2900	0.00	4,000.00	4,000.00	0.00	6,912.00	6,912.00	72.8%
<b>TOTAL, CLASSIFIED SALARIES</b>			236,096.00	91,693.00	327,789.00	227,416.00	103,074.00	330,490.00	0.8%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	5,299.00	21,742.00	27,041.00	6,613.00	20,873.00	27,488.00	1.6%
PERS		3201-3202	39,802.00	8,407.00	48,209.00	40,681.00	8,647.00	49,328.00	2.3%
OASDI/Medicare/Alternative		3301-3302	18,655.00	10,473.00	29,128.00	18,134.00	10,869.00	29,003.00	-0.4%
Health and Welfare Benefits		3401-3402	86,174.00	70,840.00	157,014.00	96,326.00	70,156.00	166,482.00	6.0%
Unemployment Insurance		3501-3502	168.00	177.00	345.00	163.00	176.00	339.00	-1.7%
Workers' Compensation		3601-3602	9,386.00	10,168.00	19,554.00	10,539.00	11,047.00	21,586.00	10.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	26,768.00	0.00	26,768.00	26,768.00	0.00	26,768.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			186,252.00	121,807.00	308,059.00	199,224.00	121,768.00	320,992.00	4.2%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	400.00	400.00	0.00	0.00	0.00	-100.0%
Books and Other Reference Materials		4200	300.00	1,282.00	1,582.00	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	12,250.00	14,442.00	26,692.00	15,766.00	11,937.00	27,703.00	3.8%

Description	Resource Codes	Object Codes	2013-14 Estimated Actuals			2014-15 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	0.00	900.00	900.00	3,600.00	3,598.00	7,198.00	699.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL BOOKS AND SUPPLIES</b>			12,550.00	17,024.00	29,574.00	19,366.00	15,535.00	34,901.00	18.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	33,544.00	33,544.00	0.00	33,544.00	33,544.00	0.0%
Travel and Conferences		5200	6,200.00	9,508.00	15,708.00	9,000.00	6,048.00	15,048.00	-4.2%
Dues and Memberships		5300	48,970.00	600.00	49,570.00	17,370.00	600.00	17,970.00	-63.7%
Insurance		5400 - 5450	5,000.00	5,450.00	10,450.00	5,000.00	5,450.00	10,450.00	0.0%
Operations and Housekeeping Services		5500	4,000.00	4,000.00	8,000.00	4,000.00	5,200.00	9,200.00	15.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,100.00	100.00	2,200.00	2,500.00	100.00	2,600.00	18.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	194,322.00	147,275.00	341,597.00	140,951.00	203,517.00	344,468.00	0.8%
Communications		5900	2,000.00	0.00	2,000.00	2,100.00	0.00	2,100.00	5.0%
<b>TOTAL SERVICES AND OTHER OPERATING EXPENDITURES</b>			262,592.00	200,477.00	463,069.00	180,921.00	254,459.00	435,380.00	-6.0%

# Sierra County Office of Education Board Laptop Proposal

## Apple iPad:

Unit Price:	\$399.00
AppleCare:	\$99.00
Keyboard:	129.00
Screen Protectors:	\$29.00
<u>Total:</u>	<b>\$656.00</b>

## MacBook Air:

Unit Price:	\$999.00
AppleCare:	\$249.00
Office Suite:	\$0.00 (We have licenses on hand)
<u>Total:</u>	<b>\$1,248.00</b>

## PC Laptop:

Unit Price:	\$319.00
Protection Plan:	\$83.99
Office Suite:	\$100.00
Anti-Virus:	\$79.99
<u>Total:</u>	<b>\$582.98</b>

Any of these 3 choices would be a worthy device to use both for home and/or business. If I had to make a recommendation I would say that the MacBook has a clear advantage over the other two. The MacBook provides the ultimate in security. No viruses. Yes, it does cost more, but you get what you pay for. The 2<sup>nd</sup> Choice would be the iPad. It too offers the same security as the MacBook. It has its limitations though in terms of software and size. The screen size is roughly between 9 and 10". With the keyboard attached it is much like a small laptop in terms of workability. The PC Laptop would be my 3<sup>rd</sup> choice. It is the cheapest of the 3, but if a Windows based computer is what you after then it will work for your needs. It does require the purchase of additional software for both Microsoft Office, as well as the Anti Virus.



