

AGENDA FOR THE REGULAR MEETING OF THE
SIERRA COUNTY BOARD OF EDUCATION
September 9, 2014
6:00 pm REGULAR SESSION
Downieville School, 130 School Street, Downieville, California

This meeting will be available for videoconferencing at Sierra County Office of Education, 109 Beckwith Rd., Room 4,
Loyalton, CA 96118

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

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

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

- A. CALL TO ORDER
(Please be advised that this meeting will be recorded.)
- B. ROLL CALL
- C. FLAG SALUTE
- D. APPROVAL OF THE AGENDA
- E. INFORMATION/DISCUSSION ITEMS
 - 1. Superintendent's Report
 - a. Egricelda Garcia, Custodian, assigned 5 hours per week District/County Office "C" Complex, effective 8/11/2014
 - b. State Approval of Sierra County Office of Education's Local Control and Accountability Plan**
 - 2. Business Report
 - a. Board Report-Expenditures by Object 07/01/13 to 8/31/14**
 - b. Letter of Budget Approval from California Department of Education**
 - 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

Sierra County Board of Education
Regular Meeting Agenda
September 9, 2014

F. CONSENT CALENDAR

1. Approval of minutes of the Regular Board meeting held August 12, 2014**
2. Approval of bill warrants for month of August 2014**

G. ACTION ITEMS

1. New Business

1415-019 Adoption of Resolution No. 14-004, Adopting the Gann Limit** (Asquith)

1415-020 Acceptance of Alternative Measurement Method Report (Other Postemployment Benefits)** (Asquith)

1415-021 Adoption of Unaudited Actuals for Fiscal Year End June 30, 2014** (Asquith)

H. ADVANCED PLANNING

1. Next Regular Board Meeting will be held on October 14, 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. _____
- b. _____
- c. _____

I. ADJOURNMENT



Dr. Merrill M. Grant, Superintendent

*** prior month handout
** enclosed
* handout



CALIFORNIA
DEPARTMENT OF
EDUCATION

TOM TORLAKSON

STATE SUPERINTENDENT OF PUBLIC INSTRUCTION

August 29, 2014

Dr. Merrill M. Grant, Superintendent
Sierra County Office of Education
PO Box 955
Loyalton, CA 96118
mgrant@spjUSD.org

Dear Superintendent Grant:

This letter is to inform you that the State Superintendent of Public Instruction has approved the Sierra County Office of Education's Local Control and Accountability Plan (LCAP) for the 2014–15 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 [EC sections 1622(b)(3)(A), 42127(d)(2)]. You will receive an additional notification when the budget is approved.

If you have any questions regarding this subject, please contact Jeff Breshears, Education Administrator, Local Agency Systems Support Office, 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 "Christine Swenson".

Christine Swenson, Director
Local Agency Systems Support Office

CS:jb

Balances through August						Fiscal Year 2014/15
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - Gen Fund						
1100	Teachers Salaries	154,765.00	154,765.00	154,324.80	640.96	200.76-
1120	Certificated Substitutes	5,152.00	5,152.00			5,152.00
1200	Certificated Pupil Support Ser	63,202.00	63,202.00	62,791.60		410.40
1300	Certificated Supervisor Admini	105,804.00	105,804.00	88,170.20	17,634.04	.24-
Total for Object 1000		328,923.00	328,923.00	305,286.60	18,275.00	5,361.40
2100	Instructional Aides' Salaries	98,489.00	98,489.00	64,768.82		33,720.18
2200	Classified Support Salaries	5,478.00	5,478.00	3,908.50	260.57	1,308.93
2300	Classified Supervisors' Admini	96,742.00	96,742.00	79,866.00	16,003.20	872.80
2400	Clerical Technical Office Staf	123,875.00	123,875.00	104,876.96	18,998.00	.04
2900	Other Classified Salaries	6,912.00	6,912.00			6,912.00
Total for Object 2000		331,496.00	331,496.00	253,420.28	35,261.77	42,813.95
3101	STRS Certificated Positions	31,145.00	31,145.00	27,109.40	1,622.84	2,412.76
3102	STRS Classified Positions	368.00	368.00	344.00		24.00
3202	PERS Classified Positions	49,655.00	49,655.00	40,763.10	6,564.44	2,327.46
3302	OASDI Classified Positions	19,518.00	19,518.00	14,757.47	2,124.16	2,636.37
3311	Medicare Certificated Position	4,990.00	4,990.00	4,278.90	248.86	462.24
3312	Medicare Classified Positions	4,622.00	4,622.00	3,507.46	497.22	617.32
3401	Health & Welfare Benefits Cert	84,284.00	84,284.00	76,786.20	2,652.76	4,845.04
3402	Health & Welfare Benefits Clas	82,198.00	82,198.00	67,441.40	10,720.20	4,036.40
3501	SUI Certificated	178.00	178.00	152.70	9.14	16.16
3502	SUI Classified	163.00	163.00	126.67	17.61	18.72
3601	Workers' Compensation Certific	11,419.00	11,419.00	9,893.40	575.43	950.17
3602	Workers' Compensation Classifi	10,595.00	10,595.00	8,109.53	1,149.58	1,335.89
3901	Golden Handshake	26,768.00	26,768.00			26,768.00
Total for Object 3000		325,903.00	325,903.00	253,270.23	26,182.24	46,450.53
4200	Library and Reference Material			3,151.29		3,151.29-
4300	Materials and Supplies	17,590.00	17,590.00	2,234.90	3,502.74	11,852.36
4320	Custodial Supplies	1,300.00	1,300.00	427.51		872.49
4330	Office Supplies	2,000.00	2,000.00			2,000.00
4350	Vehicle Upkeep	6,500.00	6,500.00	1,250.00		5,250.00
4400	Noncapitalized Equipment	7,198.00	7,198.00			7,198.00
Total for Object 4000		34,588.00	34,588.00	7,063.70	3,502.74	24,021.56
5100	Subagreements for Services	35,724.00	35,724.00	37,622.00		1,898.00-
5200	Travel and Conference	16,342.00	16,342.00	7,328.00	14.81-	9,028.81
5300	Dues and Membership	17,970.00	17,970.00	600.00	9,266.00	8,104.00

Balances through August						Fiscal Year 2014/15
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - Gen Fund (continued)						
5400	Insurance	10,450.00	10,450.00		9,218.00	1,232.00
5500	Operation Housekeeping Service	9,200.00	9,200.00	2,055.62	144.38	7,000.00
5600	Rentals, Leases, Repairs, Nonc	2,600.00	2,600.00	489.00	11.00	2,100.00
5800	Professional Consulting	8,400.00	8,400.00	8,400.00		.00
5801	Legal Services	32,500.00	32,500.00	1,000.00		31,500.00
5803	Legal Publications	500.00	500.00	200.00		300.00
5805	Personnel Expense	593.00	593.00	270.00		323.00
5806	Negotiations	2,000.00	2,000.00			2,000.00
5808	Other Services & Fees	1,500.00	1,500.00	1,405.73	6.59-	100.86
5810	Contracted Services	293,628.00	293,628.00	210,483.98	40,820.00	42,324.02
5899	SPJUSD to Reimburse			4,174.71	446.43	4,621.14-
5900	Communications	2,100.00	2,100.00			2,100.00
	Total for Object 5000	433,507.00	433,507.00	274,029.04	59,884.41	99,593.55
6200	Building and Improvement of Bu	30,032.00	30,032.00			30,032.00
6400	Equipment	6,300.00	6,300.00	13,012.63		6,712.63-
	Total for Object 6000	36,332.00	36,332.00	13,012.63	.00	23,319.37
7281	All Other Transfers to Distric		150,000.00		150,000.00	.00
7310	Direct Support/Indirect Costs					.00
	Total for Object 7000	.00	150,000.00	.00	150,000.00	.00
	Total for Expense accounts	1,490,749.00	1,640,749.00	1,106,082.48	293,106.16	241,560.36
	Total for Org 001, Fund 01 and Expense accounts	1,490,749.00	1,640,749.00	1,106,082.48	293,106.16	241,560.36



CALIFORNIA
DEPARTMENT OF
EDUCATION

TOM TORLAKSON
STATE SUPERINTENDENT OF PUBLIC INSTRUCTION

August 29, 2014

Merrill Grant, Ed.D., Superintendent
Sierra County Office of Education
Sierra-Plumas Unified School District
P.O. Box 955
Loyalton, CA 96118

Dear Superintendent Grant:

Subject: 2014–15 County Office of Education and School District Budgets

Pursuant to California *Education Code (EC)* sections 1622(b) and 42127(j), we have examined your budgets to determine whether they comply with the Criteria and Standards for fiscal stability adopted by the State Board of Education, allow your county office and school district to meet their financial obligations during the fiscal year, and are consistent with a financial plan that will enable them to satisfy their multiyear financial commitments. Based on our review, your July 1 budgets meet the above specified criteria and are approved.

We remind you that *EC* sections 1622(e)(3) and 42127(i)(4) specify that a county office of education or a school district selecting the single budget adoption process must, no later than 45 days after the Governor signs the Budget Act, make available for public review any revisions in revenues and expenditures made to its budget to reflect the funding made available by that Budget Act.

We appreciate the submission of your budgets and await your First Interim Reports, which must be filed with our office no later than December 15, 2014. If you have any questions or concerns, please contact our office by phone at 916-322-1770.

Sincerely,

Peggy O'Guin, Administrator
Financial Accountability and Information Services

PWO:mp
2014-0202a-46

cc: Rose Asquith, Business Manager

MINUTES FOR THE REGULAR MEETING OF THE
SIERRA COUNTY BOARD OF EDUCATION
August 12, 2014
6:00 pm REGULAR SESSION
Sierra County Office of Education, 109 Beckwith Rd., Room 4, Loyalton, CA 96118

This meeting was *not* available for videoconferencing.

A. CALL TO ORDER at 6:06 pm.

B. ROLL CALL

PRESENT: Mr. Allen Wright, President
Mr. 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

Items 1415-01 through 1415-04 and 1415-017 were pulled from the agenda awaiting revision from California School Boards Association. Reconsideration date unknown.
DRISCOLL motioned to approve as amended/HALL seconded.
5/0

E. INFORMATION/DISCUSSION ITEMS

1. Correspondence – There was none.
2. Superintendent's Report
 - a. Start of School Update – Dr. Grant reported on the finishing touches on schedules, classes, new hires, transportation and facilities. Bus driver training will conclude this Friday. Maintenance crew will begin as drivers. In September a fourth driver will be added.
 - b. Dr. Grant reviewed a list of Sierra Schools Foundation Grant Recipients (handout)
 - c. Learning Landscapes Training will be held on Tuesday, August 19, Loyalton Elementary School.
 - d. A new provider has been contracted as Occupational Therapist.
 - e. Declaration of Need for Fully Qualified Educators for the 2014-2015 school year
3. Business Report
 - a. Board Report-Expenditures by Object 07/01/13 to 6/30/14
 - b. Board Report-Expenditures by Object 07/01/14 to 07/31/14
4. Staff Reports (5 minutes)

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5. SPTA Report (5 minutes)
Pat Doyle, SPTA representative, introduced a proposal to be made to the County and District by Sierra-Plumas Teachers' Association
6. Board Members' Report (5 minutes)
WRIGHT acknowledged receipt of a donation for the Loyalton High School Ag Program
7. Public Comment – This is an opportunity for members of the public to directly address the governing board on any item of interest that is within the subject matter jurisdiction of the governing board whether or not it is listed on the agenda. Five minutes may be allotted to each speaker and a maximum of twenty minutes to each subject matter. (Education Code [35145.5](#); Bylaw 9322; Government Code [54954.3](#))
 - a. Current location - None
 - b. Videoconference location – Not available for videoconference.

F. CONSENT CALENDAR

1. Approval of minutes of the Regular Board meeting held June 18, 2014
 2. Approval of bill warrants for month of June 2014
 3. Approval of bill warrants for month of July 2014
- MOORE/HALL
5/0

G. ACTION ITEMS

1. Unfinished Business and General Orders
 - 1415-01 ~~Approval of Board Policy and/or Administrative Regulation 1312.3, Uniform Complaint Procedures, revision~~
 - 1415-02 ~~Approval of Board Policy and/or Administrative Regulation 1312.4, Williams Uniform Complaint Procedures, revision~~
 - 1415-03 ~~Approval of Board Policy and/or Administrative Regulation 5131.2, Bullying, revision~~
 - 1415-04 ~~Approval of Board Policy and/or Administrative Regulation 5145.7, Sexual Harassment, revision~~
2. New Business
 - 1415-05 Adoption of Resolution No. 14-001, Fiscal Year End 2013-2014 Budget Revision
MOORE/DRISCOLL
ROLL CALL VOTE:

DRISCOLL	AYE
DRYDEN	AYE
HALL	AYE
MOORE	AYE
WRIGHT	AYE

5/0

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1415-06 Adoption of Resolution No. 14-002, California Energy Commission's Bright Schools Programs

MOORE/DRISCOLL

ROLL CALL VOTE: DRISCOLL AYE
DRYDEN AYE
HALL AYE
MOORE AYE
WRIGHT AYE
5/0

1415-07 Adoption of Resolution No. 14-003, Local Reserves Cap

Ms. Asquith explained the purpose of this Resolution is to communicate to the legislature that district reserves aid in maintaining fiscal solvency.

MOORE/DRISCOLL

ROLL CALL VOTE: DRISCOLL AYE
DRYDEN AYE
HALL AYE
MOORE AYE
WRIGHT AYE
5/0

1415-08 Approval of Common Core State Standards Plan

MOORE/HALL

5/0

1415-09 Approval of 2014-15 Professional Development Days, up to 3 Staff Development Activities, for Certificated Staff, per Certificated Collective Bargaining Unit (Grant)

DRISCOLL/HALL

5/0

BOARD POLICIES AND ADMINISTRATIVE REGULATIONS

MOORE motioned to approve Items 1415-010 through 1415-016 and Item 1415-018

DRISCOLL seconded.

5/0

1415-010 Approval of Board Policy 6141.5 Advanced Placement, revision

1415-011 Approval to *Delete* Administrative Regulation, 6141.5 Advanced Placement

1415-012 Approval of Board Policy 6142.92, Mathematics Instruction, revision

1415-013 Approval of Board Policy 6151, Class Size, revision

1415-014 Approval to *Delete* Administrative Regulation 6151, Class Size

1415-015 Approval of Board Policy 6162.5, Student Assessment, revision

1415-016 Approval of Board Policy 6162.54, Test Integrity/Test Preparation, revision

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1415-017 ~~Approval of Board Policy 6163.1, Library Media Centers, revision~~ This item was pulled for more research.

1415-018 Approval of Board Policy and Administrative Regulation 6184, Continuation Education, revision

H. ADVANCED PLANNING

1. Next Regular Board Meeting will be held on September 9, 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. Unaudited Actuals
 - b. Negotiations
 - c. First Day of School Report

I. ADJOURNMENT

HALL/DRISCOLL

5/0

The meeting adjourned at 6:40 p.m.

Patty Hall, Clerk

Dr. Merrill M. Grant, Superintendent

Checks Dated 08/01/2014 through 08/31/2014

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
00013992	08/11/2014	CASBO	01-5300		620.00
00013993	08/11/2014	CCSESA	01-5300		8,646.00
00013994	08/11/2014	LIBERTY UTILITIES CPEC	01-5500		144.38
00013995	08/11/2014	RONALD M. MARTIN SYSTEMS	MARTIN SECURITY 01-5810		420.00
00013996	08/11/2014	MARLENE MONGOLO	01-5899		271.14
00013997	08/11/2014	PITNEY BOWES, INC.	01-5600	11.00	
			01-5899	33.00	44.00
00013998	08/11/2014	PLACER COUNTY SELPA	01-9500		30.00
00013999	08/11/2014	HOUGHTON MIFFLIN PUBLISHING CO.	HARCOURT 01-4300		3,502.74
00014000	08/11/2014	SIERRA COUNTY OFFICE EDUCATION	OF 01-5808		94.27
00014001	08/11/2014	TRI COUNTY SCHOOLS GROUP	INSURANCE 01-9535	3,431.00	
			76-9576	13,578.10	17,009.10
00014002	08/11/2014	U.S. BANK	01-9500		384.74
00014003	08/11/2014	VOYAGER	01-5899	142.29	
			01-9500	444.41	586.70
00014004	08/11/2014	ALLEN WRIGHT	01-5200		21.00
Total Number of Checks				13	31,774.07

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	County School Service Fund	13	18,195.97
76	Payroll Clearing	1	13,578.10
Total Number of Checks		13	31,774.07
Less Unpaid Sales Tax Liability			.00
Net (Check Amount)			31,774.07

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 1

SIERRA COUNTY OFFICE OF EDUCATION

RESOLUTION NO. 14-004

Resolution for Adopting the Gann Limit

WHEREAS, in November of 1979, the California electorate did adopt 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 District's appropriations limit to an amount equal to its proceeds of taxes; and

WHEREAS, Education Code section 42132 requires that the governing board of each school district annually adopt such resolution by September 15th; and

WHEREAS, Education Code section 42132 requires that all documentation used in the identification of the appropriations limit shall be made available to the public at the meeting at which this resolution is adopted.

NOW, THEREFORE, BE IT RESOLVED, that this Board does provide public notice that the attached calculations and documentation of the Gann Limits for the 2013 – 2014 and 2014 – 2015 fiscal years are made in accord with applicable constitutional and statutory law; and

BE IT FURTHER RESOLVED, said appropriations limits have been calculated and determined in accordance with all applicable statutes and constitutional provisions and do not exceed the limitations imposed by Proposition 4; and

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

Passed and adopted at a regular meeting of the Sierra County Board of Education held September 9, 2014 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

VACANT:

Patricia Hall, Clerk

	2013-14 Calculations			2014-15 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2012-13 Actual Appropriations Limit and Gann ADA are from county's prior year Gann data reported to the CDE) PRIOR YEAR APPROPRIATIONS LIMIT	2012-13 Actual			2013-14 Actual		
1. Program Portion of Prior Year Appropriations Limit (Preload/Line D16c, PY column)	8,578.14		8,578.14			6,499.70
2. Other Services Portion of Prior Year Appropriations Limit (Preload/Line D16d, PY column)	172,946.70		172,946.70			181,801.57
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Lines A1 plus A2)	181,524.84	0.00	181,524.84			188,301.27
PRIOR YEAR GANN ADA						
4. Program ADA (Preload/Line B3, PY column)	18.55		18.55			13.37
5. Other ADA (Preload/Line B4, PY column)	364.07		364.07			364.07
ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA	Adjustments to 2012-13			Adjustments to 2013-14		
ADJUSTMENTS TO PRIOR YEAR LIMIT						
6. Reorganizations and Other Transfers						
7. Temporary Voter Approved Increases						
8. Less: Lapses of Voter Approved Increases						
9. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A6 plus A7 minus A8)			0.00			0.00
10. Adjustments to Program Portion ([Lines A1 divided by A3] times Line A9)	0.00		0.00	0.00		0.00
11. Adjustments to Other Services Portion (Lines A9 minus A10)			0.00			0.00
ADJUSTMENTS TO PRIOR YEAR ADA (Only for reorganizations and other transfers, and only if adjustments to the appropriations limit amounts are entered in Line A6 or A10 above)						
12. Adjustments to Program ADA						
13. Adjustments to Other ADA						
B. CURRENT YEAR GANN ADA	2013-14 Annual Report			2014-15 Annual Estimate		
CURRENT YEAR PROGRAM ADA (2013-14 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the COE)						
1. Total County Program ADA (Form A, Line B1e)	13.37		13.37	0.00		0.00
2. Total Charter Schools ADA (Form A, Line C4)	0.00		0.00	0.00		0.00
3. Total Current Year ADA (Lines B1 through B2)	13.37	0.00	13.37	0.00	0.00	0.00
	2013-14 P2 Report			2014-15 P2 Estimate		
CURRENT YEAR OTHER ADA						
4. Total District Gann ADA (District Form GANN, Line B3)			364.07			351.05
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2013-14 Actual			2014-15 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	638.99		638.99	600.00		600.00
2. Timber Yield Tax (Object 8022)	1,561.21		1,561.21	1,500.00		1,500.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	58,989.75		58,989.75	58,000.00		58,000.00
5. Unsecured Roll Taxes (Object 8042)	2,932.60		2,932.60	2,500.00		2,500.00
6. Prior Years' Taxes (Object 8043)	0.00		0.00	100.00		100.00
7. Supplemental Taxes (Object 8044)	169.11		169.11	200.00		200.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Receipts from County Bd. of Supervisors (Object 8070)	0.00		0.00	0.00		0.00
11. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
12. Comm. Redevelopment Funds (Objects 8047 & 8625)	0.00		0.00	0.00		0.00
13. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
14. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
15. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
16. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	0.00		0.00	0.00		0.00
17. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C16)	64,291.66	0.00	64,291.66	62,900.00	0.00	62,900.00

	2013-14 Calculations			2014-15 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
18. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)						
19. TOTAL LOCAL PROCEEDS OF TAXES (Lines C17 plus C18)	64,291.66	0.00	64,291.66	62,900.00	0.00	62,900.00
EXCLUDED APPROPRIATIONS						
20. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			0.00			0.00
OTHER EXCLUSIONS						
21. Americans with Disabilities Act						
22. Unreimbursed Court Mandated Desegregation Costs						
23. Other Unfunded Court-ordered or Federal Mandates						
24. TOTAL EXCLUSIONS (Lines C20 through C23)			0.00			0.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
25. LCFF - CY (objects 8011 and 8012)	655,931.00		655,931.00	734,544.00		734,544.00
26. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(43,957.00)		(43,957.00)	0.00		0.00
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	611,974.00	0.00	611,974.00	734,544.00	0.00	734,544.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	1,593,855.75		1,593,855.75	1,613,829.00		1,613,829.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	13,089.12		13,089.12	6,000.00		6,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A10)			8,578.14			6,499.70
2. Inflation Adjustment			1.0512			0.9977
3. Program Population Adjustment (Lines B3 divided by [A4 plus A12]) (Round to four decimal places)			0.7208			0.0000
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)			6,499.70			0.00
5. Revised Prior Year Other Services Limit (Lines A2 plus A11)			172,946.70			181,801.57
6. Inflation Adjustment			1.0512			0.9977
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A13]) (Round to four decimal places)			1.0000			0.9642
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			181,801.57			174,889.90
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			188,301.27			174,889.90
APPROPRIATIONS SUBJECT TO THE LIMIT						
10. Local Revenues Excluding Interest (Line C19)			64,291.66			62,900.00
11. Preliminary State Aid Calculation						
a. Maximum State Aid in Local Limit (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero)			124,009.61			111,989.90
12. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			1,559.18			652.64
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			65,850.84			63,552.64
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			122,450.43			111,337.26
14. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D12b)			65,850.84			
b. State Subventions (Line D13)			122,450.43			
c. Less: Excluded Appropriations (Line C24)			0.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)			188,301.27			

	2013-14 Calculations			2014-15 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
15. Adjustments to the Limit Per Government Code Section 7902.1 (Line D14d minus D9; if negative, then zero) If not zero report amount to: Michael Cohen, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
16. Apply to Program and Other Services a. Program Portion of Adjustment (Lines [D4 divided by D9] times D15)	0.00		0.00			
b. Other Services Portion of Adjustment (Lines D15 minus D16a)			0.00			
c. Final Program Portion of Limit (Lines D4 plus D16a)			6,499.70			
d. Final Other Services Portion of Limit (Lines D8 plus D16b)			181,801.57			
SUMMARY			2013-14 Actual			2014-15 Budget
17. Adjusted Appropriations Limit (Lines D16c plus D16d)			188,301.27			174,889.90
18. Appropriations Subject to the Limit (Line D14d)			188,301.27			

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

Rose Asquith, Business Manager
Gann Contact Person

530-993-1660 ext. *838
Contact Phone Number



JAMES MARTA & Co LLP
CERTIFIED PUBLIC
ACCOUNTANTS

Sierra County Office of Education
Retiree Health Benefits Liabilities
Alternative Measurement Method

July 1, 2014

CONTACT:

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James Marta & Company LLP

Certified Public Accountants

Accounting, Auditing, Consulting, and Tax

August 22, 2014

Rose Asquith
Sierra County Office of Education
P.O. Box 157
Sierraville, California 96126

Alternative Measurement Method Report

Thank you for using James Marta & Company LLP's services. This report contains the results using the Alternative Measurement Method to calculate your Other Postemployment Benefits liability in Accordance with GASB Statement No. 45 *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. It also contains a detailed explanation of the calculation. All data and assumptions provided by you are included.

The exhibit below provides the specific results of the calculation, which may be used in the preparation of your financial statements. A description of the results and how they were derived are described in the contents of the report.

Specific Results

Valuation Date: July 1, 2014

Annual Required Contribution (ARC)	Normal Cost	Amortization Amount	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded Actuarially Accrued Liability (UAAL)
\$ 32,500	\$ 19,993	\$ 12,507	\$ -	\$ 263,373	\$ 263,373

The specific results in the table above were calculated using the Entry Age Cost Method with Level Percentage of Payroll Normal Costs and UAAL Amortized as Level Percentage of Payroll.

If you should have any questions regarding the methods and assumptions used, please do not hesitate to call.

James Marta & Company LLP
Certified Public Accountants

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James Marta & Company LLP

Certified Public Accountants

Accounting, Auditing, Consulting, and Tax

Independent Accountant's Report on Applying Agreed-Upon Procedures

To the Board and Management
Sierra County Office of Education

We have performed the procedures enumerated below, which were agreed to by the Board and management of Sierra County Office of Education (*the "County Office"*), solely to assist you in calculating the liability for Retiree Health Benefits of the County Office as of June 30, 2015 in accordance with the Alternative Measurement Method as provided in Governmental Accounting Standards Board (GASB) Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, and to provide information necessary to comply with the requirements of said statement. The County Office's management is responsible for the underlying assumptions, methods, participant data and benefits information used in determining the Retiree Health Benefits liability and related disclosures. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Procedures Performed

1. We obtained from management of the County Office:
 - A. A copy of the retiree health benefits plan offered to employees of the County Office as of July 1, 2014.
 - B. A list of employees and retirees as of July 1, 2014, which included their employment status, gender, number of years employed, and current age.
 - C. A schedule of medical premiums, as of July 1, 2014, for single and married retirees under the different plans.
 - D. The minimum years of service required for employees to qualify for Retiree Health Benefits.

2. We used the following trend information:
 - A. Healthcare cost trend rates were selected based on a combination of national and state trend surveys as well as professional judgment.
 - B. Expected long-term inflation rate from the United States Social Security Administration.
 - C. Estimated turnover rates from GASB Statement No. 45, paragraph 35b.
 - D. Life expectancy data from the National Center for Health Statistics.

3. We calculated the following:
 - A. Projected future benefit payments for all employees and retirees in accordance with GASB Statement No. 45.
 - B. Normal cost, actuarial accrued liability and annual required contribution using the Entry Age Level Percentage of Payroll Actuarial Cost Method as provided in GASB Statement No. 45 using the Alternative Measurement Method.

4. We prepared the footnote disclosure information required by GASB Statement No. 45.

Management of the County Office provided certain assumptions necessary to calculate the estimated Retiree Health Benefits liability as of July 1, 2014. Those assumptions include:

- a) estimated retirement age of employees of 63,
- b) estimated long-term discount rate of 2% and
- c) the actuarial cost method used which is the Entry Age Cost Method with Level Percentage of Payroll Normal Costs and UAAL Amortized as Level Percentage of Payroll.

Findings

The total estimated actuarial accrued liability as of July 1, 2014 is \$263,373 and the annual required contribution is \$32,500. For a complete summary of results, assumptions and disclosure information, see appendix A.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on the accompanying Retiree Health Benefits Liability of Sierra County Office of Education as of July 1, 2014. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Board and management of the County Office, and is not intended to be and should not be used by anyone other than these specified parties.

James Marta & Company LLP

James Marta & Company LLP
Certified Public Accountants
Sacramento, California
August 22, 2014

EXECUTIVE SUMMARY

This purpose of this report is to provide information needed to comply with Governmental Accounting Standards Board Statement Nos. 43 and 45 related to Other Postemployment Benefits (OPEB). Sierra County Office of Education should not use this report for any other purpose without discussing with James Marta & Company.

Key Assumptions

The following key assumptions were provided by management and used in our calculation of the liability for retiree benefits using the Alternative Measurement Method for employers in plans with fewer than 100 plan members:

Actuarial Cost Method – Entry Age

Amortization Method – Level percentage of payroll over a 24 year period

Discount Rate – 2.00%

Healthcare Cost Trend – Healthcare cost trend rates were selected based on a combination of national and state trend surveys as well as professional judgment. The ultimate trend rate was 4.0%.

Payroll Growth Rate – 1.0%

Long-Term Inflation Rate – 2.75%

Asset Valuation – There were no assets placed in an irrevocable trust.

OPEB Liabilities

Present Value of Total Projected Benefits - \$488,094

Unfunded Actuarially Accrued Liability (UAAL) - \$263,373

Normal Cost - \$19,993

Amortized UAAL - \$12,507

Annual Required Contribution - \$32,500 (Normal Cost + Amortized UAAL)

Pay-As-You-Go Cost - \$0

DESCRIPTION OF RETIREE BENEFITS PLAN

The County Office of Education provides certain postretirement healthcare benefits, as established by board policy, to eligible employees who retire from the District on or after attaining age 55 with at least 5 years of service.

Confidential and classified employees with a minimum of 25 years of experience, five (5) years within the County Office, who have reached the age of 55, may elect in writing to take advantage of their choice of one (1) of the following offers:

- A. One (1) year of retiree Health and Welfare Benefits (at the Tiered Rate as required by TCSIG) for Medical, Dental and Vision Plans for the retiree, spouse and family, or
- B. \$13,840.50 (taxable) for the term of one (1) year.

Certificated employees with a minimum of 25 years of experience including five (5) years with the County, who have reached the age of 55, may take advantage of their choice of one (1) of the following offers:

- A. Three (3) years of retiree health and welfare benefits (at the tiered rate as required by health care provider) for medical, dental and vision plans for the retiree, spouse and family, capped at the employer dollar contribution in the year of the unit member's final year of service.
- B. A lump sum dollar amount per year (taxable) for the term of three (3) years set at the dollar contribution per paragraph "A" above made by the employer in the year of the unit member's final year of service.
- C. The cap for the year ended June 30, 2015 was \$15,880.50.

All contracts with County Office employees will be renegotiated periodically in the future, thus costs and benefits are subject to change. Benefits and contribution requirements for the Other Post Employment Benefits (OPEB) plan are established by various labor agreements.

OTHER POSTEMPLOYMENT BENEFITS AND COSTS

We calculated the present value of projected benefits based on the Alternative Measurement Method for employers in plans with fewer than 100 plan members as allowed by GASB Statement No. 45.

The actuarial assumptions used for this calculation are summarized in Appendix B.

Present Value of Total Projected Benefits

Active:	Pre-65	\$ 488,094
	Post-65	-
Subtotal		488,094
Retiree:	Pre-65	-
	Post-65	-
Subtotal		-
Subtotal	Pre-65	488,094
Subtotal	Post-65	-
Grand Total		\$ 488,094

The present value of total projected benefits (PVTPB) should be accrued over the working lifetime of employees. The PVTPB is used to develop expense and liability amounts. The PVTPB is divided into two parts 1) amounts attributable to service rendered prior to the valuation date (past service liability) and 2) amounts attributable to service after the valuation date but prior to retirement (future service liability).

Normal Cost

No. of Active Employees		9
Per Capital Normal Cost		
	Pre-65	\$ 2,221
	Post-65	-
First Year Normal Cost		
	Pre-65	\$ 19,993
	Post-65	-
Total		\$ 19,993

The average age of active, eligible employees is 52. The assumed retirement age is 63. To accrue the liability by retirement, they would accrue the retiree liability over a period of about 11 years.

**OTHER POSTEMPLOYMENT BENEFITS AND COSTS
(Continued)**

Actuarial Accrued Liability (AAL)

Active:	Pre-65	\$ 263,373
	Post-65	-
Subtotal		263,373
Retiree:	Pre-65	-
	Post-65	-
Subtotal		-
Subtotal	Pre-65	263,373
Subtotal	Post-65	-
Grand Total		263,373
Funded at July 1, 2014		-
Unfunded AAL		\$ 263,373
UAAL Amortization		\$ 12,507

The actuarial accrued liability is the amount attributed to an employee's past service. The County Office can amortize the Unfunded AAL over a period of up to 30 years. The table above shows the amount necessary to amortize the UAAL over the remaining period of 24 years at an interest rate of 2%.

	2015	2016	2017
Annual required Contribution	\$ 32,500	\$ 32,500	\$ 32,500
Interest on net OPEB obligation	1,152	1,772	2,375
Adjustment to annual required contribution	(2,682)	(4,124)	(5,528)
Annual OPEB cost (expense)	30,970	30,147	29,347
Contributions made	-	-	-
Increase in net OPEB obligation	30,970	30,147	29,347
Net OPEB obligation - beginning of year	57,615	88,585	118,732
Net OPEB obligation - end of year	\$ 88,585	\$ 118,732	\$ 148,079

The Annual Required Contribution (ARC) is the sum of normal cost and the UAAL amortization cost. The ARC payments would continue for 24 years, after which time UAAL amortization payments would end. The normal cost remains as long as there are qualified active employees.

APPENDIX A REQUIRED FOOTNOTE DISCLOSURE

Plan Description

The County Office of Education provides certain postretirement healthcare benefits, as established by board policy, to eligible employees who retire from the County Office on or after attaining age 55 with at least 5 years of service.

Confidential and classified employees with a minimum of 25 years of experience, five (5) years within the County Office, who have reached the age of 55, may elect in writing to take advantage of their choice of one (1) of the following offers:

- A. One (1) year of retiree Health and Welfare Benefits (at the Tiered Rate as required by TCSIG) for Medical, Dental and Vision Plans for the retiree, spouse and family, or
- B. \$13,840.50 (taxable) for the term of one (1) year.

Certificated employees with a minimum of 25 years of experience including five (5) years with the County, who have reached the age of 55, may take advantage of their choice of one (1) of the following offers:

- A. Three (3) years of retiree health and welfare benefits (at the tiered rate as required by health care provider) for medical, dental and vision plans for the retiree, spouse and family, capped at the employer dollar contribution in the year of the unit member's final year of service.
- B. A lump sum dollar amount per year (taxable) for the term of three (3) years set at the dollar contribution per paragraph "a" above made by the employer in the year of the unit member's final year of service
- C. The cap for the year ended June 30, 2015 was \$15,880.50.

All contracts with Office of Education employees will be renegotiated periodically in the future, thus costs and benefits are subject to change. Benefits and contribution requirements for the Other Post Employment Benefits (OPEB) plan are established by various labor agreements.

Funding Policy

The County Office's Board of Directors will not be funding the plan in the current year. The Board will review the funding requirements and policy annually.

**APPENDIX A
REQUIRED FOOTNOTE DISCLOSURE
(Continued)**

Annual OPEB Cost and Net OPEB Obligation

The County Office's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC). The County Office has elected to calculate the ARC and related information using the alternative measurement method permitted by GASB Statement No. 45 for employers in plans with fewer than one hundred total plan members. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over the remaining period of 24 years. The following table shows the components of the County Office's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in its net OPEB obligation to the Retiree Health Plan:

Annual required Contribution	\$ 32,500
Interest on net OPEB obligation	1,152
Adjustment to annual required contribution	<u>(2,682)</u>
 Annual OPEB cost (expense)	 30,970
 Contributions made	 <u>-</u>
 Increase in net OPEB obligation	 30,970
 Net OPEB obligation - beginning of year	 <u>57,615</u>
 Net OPEB obligation - end of year	 <u><u>\$ 88,585</u></u>

**APPENDIX A
REQUIRED FOOTNOTE DISCLOSURE
(Continued)**

The County Office's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan and the net OPEB obligation for the past three fiscal years is as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
June 30, 2013	\$ 27,077	48%	\$ 43,805
June 30, 2014	\$ 26,768	48%	\$ 57,615
June 30, 2015	\$ 30,970	0%	\$ 88,585

Funding Status and Funding Progress

As of July 1, 2014, the actuarial accrued liability (AAL) for benefits was \$263,373, all of which is unfunded.

The projection of future benefit payments for an ongoing plan involves estimates of the value of reported amounts and assumptions about the probability of occurrences of events far into the future. Examples include assumptions about future employment, mortality and healthcare cost trends. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer as subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress presents multiyear trend information about whether the actuarial value of plan assets are increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The methods and assumptions used include techniques that are designed to reduce the effects of short term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term prospective of the calculations.

The following simplifying assumptions were made:

Retirement age for active employees – Based on the historical average retirement age for the covered group, active plan members were assumed to retire at age 60, or at the first subsequent year in which the member would qualify for benefits.

Mortality – Life expectancies at the calculation date are based on the most recent mortality tables published by the National Center for Health Statistics website (www.cdc.gov). The calculation of OPEB liability for each year is based on the assumption that all participants will live until their expected age as displayed in the mortality tables.

Turnover – The probability that an employee will remain employed until the assumed retirement age was determined using non-group-specific age-based turnover data provided in Table 1 in paragraph 35 of GASB Statement No. 45. In addition the expected future working lifetimes of employees were determined using Table 2 in paragraph 35c of GASB Statement No. 45.

Healthcare cost trend rate – Healthcare cost trend rates were selected based on a combination of national and state trend surveys as well as professional judgment. The ultimate trend rate was 4.0%.

Health insurance premiums – 2014-15 health insurance premiums for retirees were used as a basis for calculation of the present value of total benefits to be paid. An employee is assumed to continue with the same medical plan upon retirement. If an employee waived medical coverage, then such waiver is assumed to continue into retirement.

Medicare Coordination – Medicare was assumed as the primary payer for current and future retirees at age 65.

Payroll increase – Changes in the payroll for current employees are expected to increase at a rate of approximately 1.0% annually.

Discount rate – The calculation uses an annual discount rate of 2%. This is based on the assumed long-term return on plan assets or employer assets.

Actuarial cost method – The entry age actuarial cost method was used. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at July 1, 2014 was twenty-four years.

**APPENDIX A
REQUIRED FOOTNOTE DISCLOSURE
(Continued)**

Plan for Funding

On an ongoing basis, the County Office will be reviewing its assumptions, comparing them against actual experience and recalculating the needed funding with the goal of paying for postemployment benefits out of interest earned on designated funds.

Required Supplementary Information: Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Accrued Liability (AAL) Entry Age (a)	Actuarial Value of Assets (b)	Unfunded Liability (UAAL) (a-b)	Funded Status (b/a)	Annual Covered Payroll (c)	UAAL as a % of payroll ([a-b]/c)
7/1/2009	\$ 161,436	\$ -	\$ 161,436	0%	\$ 630,633	25.6%
7/1/2011	\$ 181,654	\$ -	\$ 181,654	0%	\$ 623,903	29.1%
7/1/2014	\$ 263,373	\$ -	\$ 263,373	0%	\$ 680,000	38.7%

APPENDIX B EMPLOYEE DATA

The employee data listed below was provided by the management of the County Office for those that may be eligible to receive future benefits.

As of July 1, 2014, there were 9 active employees and no retirees receiving benefits. The average age of active employees was 52 years and the average years of service was 14 years.

APPENDIX C GLOSSARY OF TERMS

Actuarial Accrued Liability, Actuarial Liability, Accrued Liability, or Actuarial Reserve—The portion of the actuarial present value of projected benefits (and expenses, if applicable), as determined under a particular actuarial cost method, which is not provided for by future normal costs. Under certain actuarial cost methods, the actuarial accrued liability is dependent upon the actuarial value of assets.

Actuarial Assumptions—Assumptions as to the occurrence of future events affecting benefits costs, such as mortality, withdrawal, disablement and retirement; changes in compensation, rates of investment earnings and asset appreciation or depreciation; procedures used to determine the actuarial value of assets; characteristics of future entrants for open group actuarial cost methods; and other relevant items.

Actuarial Cost Method or Funding Method—[1] A procedure for allocating the actuarial present value of projected benefits (and expenses, if applicable) to time periods, usually in the form of a normal cost and an actuarial accrued liability (sometimes referred to as a *funding method*). [2] A procedure for allocating the actuarial present value of future plan costs over time periods.

Actuarial Present Value of Projected Benefits—The actuarial present value of benefits that are expected to be paid in the future, taking into account the effect of such items as future service, advancement in age, and anticipated future compensation (sometimes referred to as the *present value of future benefits*).

Actuarial Value of Assets or Valuation Assets—[1] The value of cash, investments, and other property belonging to a benefit plan, as used by the actuary for the purpose of an actuarial valuation. [2] The value of benefit plan investments and other property, used by the actuary for the purpose of an actuarial valuation (sometimes referred to as *valuation assets* or *market-related value of assets*).

Amortization Method—A method under a contribution or cost allocation procedure for determining the amount, timing, and pattern of recognition of the difference between the actuarial accrued liability and the actuarial value of assets.

Discount Rate—The rate used to discount projected earnings to determine the present value used in an appraisal.

APPENDIX C
GLOSSARY OF TERMS
(Continued)

Entry Age Actuarial Cost Method—A method under which the excess of the actuarial present value of projected benefits of the group included in an actuarial valuation, over the sum of the actuarial value of assets plus the unfunded frozen actuarial accrued liability, is allocated on a level basis over the earnings or service of the group between the valuation date and assumed exit. This allocation is performed for the group as a whole, not as a sum of individual allocations. The actuarial accrued liability is determined using the entry age actuarial cost method. The portion of this actuarial present value allocated to a valuation year is called the *normal cost*.

Normal Cost—The portion of the actuarial present value of projected benefits (and expenses, if applicable) that is allocated to a period, typically twelve months, under the actuarial cost method. Under certain actuarial cost methods, the normal cost is dependent upon the actuarial value of assets.

Open Amortization Period—A period that begins again or is recalculated at each actuarial valuation date. Within a maximum number of years specified by law or policy (for example, thirty years), the period may increase, decrease, or remain stable. With this method, the liability would still be reduced over time, but it would take many times longer to amortize it fully because the amortization period would start over after every valuation. In contrast, a closed amortization period is a specific number of years that is counted from one date and, therefore, declines to zero with the passage of time. For example, if the amortization period initially is thirty years on a closed basis, twenty-nine years remain after the first year, twenty-eight years after the second year, and so forth. With this method, the entire liability would be fully amortized at the end of thirty years.

Pay-as-You-Go—A method of financing a benefit plan under which the contributions to the plan are generally made at about the same time and in about the same amount as benefit payments and expenses becoming due.

Unfunded Actuarial Accrued Liability, Unfunded Actuarial Liability, Unfunded Accrued Liability, or Unfunded Actuarial Reserve—The excess of the actuarial accrued liability over the actuarial value of assets.

Valuation Date—[1] The date as of which the liabilities are determined. [2] The date as of which the values of the assets and liabilities of the plan are determined. [3] The date through which transactions are included in the data used in the unpaid claim estimate analysis.

**Sierra County Office of Education
2013-2014 Unaudited Actuals Revised
Presented September 9, 2014**

General Fund Form 01:

Ending Fund Balance (page 2, F.2)

Beginning Funding Balance 7/01/2014: \$1,974,523

Ending Fund Balance: 6/30/2014: \$2,004,299 - an increase of \$29,776

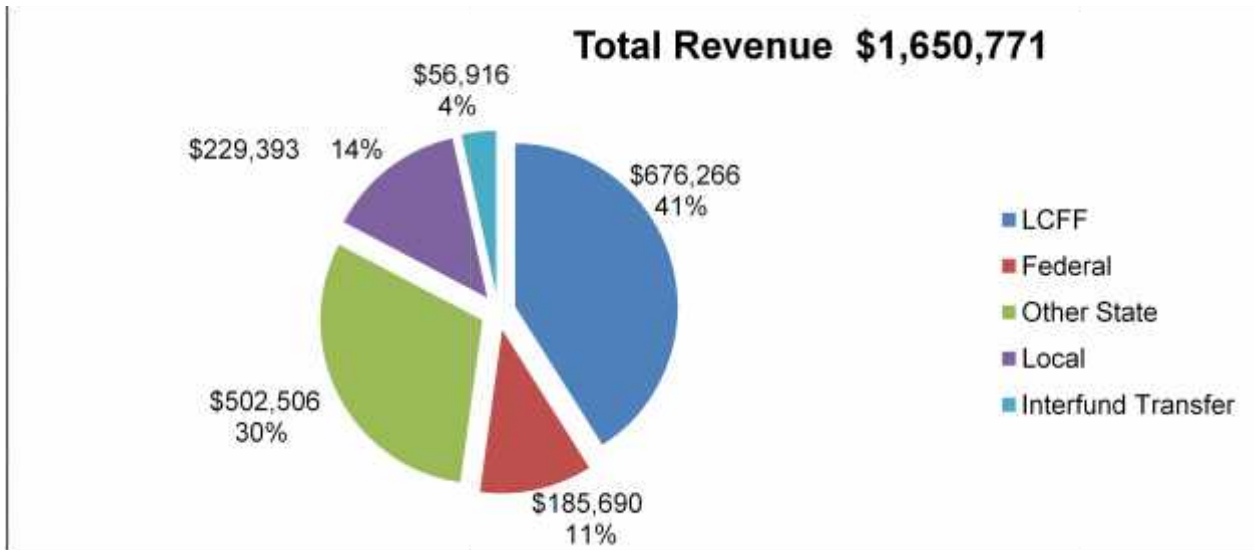
Components of Ending Fund Balance 2013-2014

- 1) Revolving Cash: \$ 500
- 2) Restricted: \$ 62,940
- 3) OPEB: \$ 57,615
- 4) REU: \$ 162,099
- 5) Unassigned: \$1,721,145

REVENUE

Local Control Funding Formula

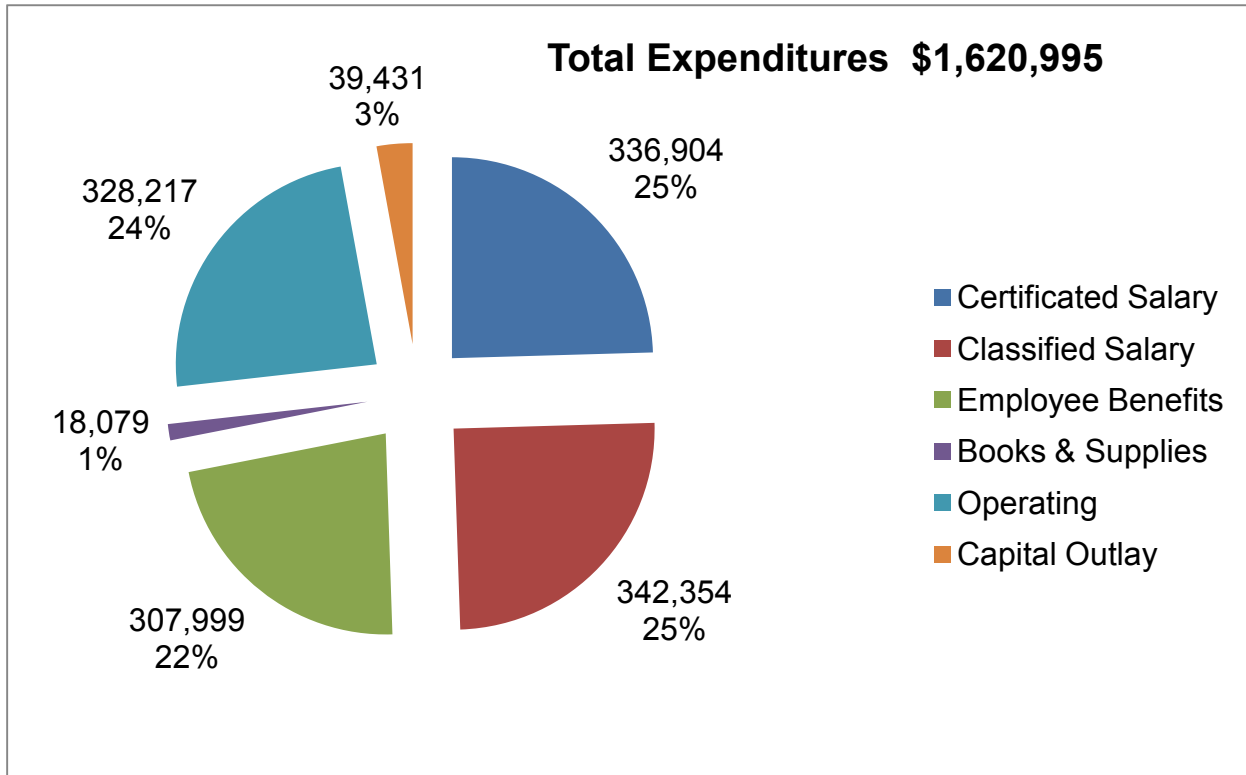
The LCFF is intended to provide a funding mechanism that is simple and transparent while allowing local educational agencies (LEAs) maximum flexibility in allocating resources to meet local needs. The LCFF changed the way counties are funded by providing all county offices with 1) base amount of \$661,000;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



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

Description	2011-2012 Actuals	2012-2013 Actuals	2013-2014 Original Budget	2013-2014 Unaudited Actuals	2013-2014 Increase/(decrease) Budget vs. UA	2014-2015 Budget
LCFF	\$ 405,055	\$ 487,588	\$ 407,491	\$ 676,266	\$ 268,775	\$ 797,444
Federal	635,847	138,711	166,294	185,690	19,396	155,411
Other State	471,857	517,574	470,484	502,505	32,021	494,955
Local	244,023	283,919	260,550	229,394	(31,156)	166,019
T/I Forest Res	160,830	63,176	0	56,916	56,916	60,017
Total	\$1,917,612	\$1,490,968	1,304,819	\$1,650,771	\$ 345,952	\$1,673,846

Expenditures



The chart below compares expenditures 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 Original Budget	2013-2014 Unaudited Actuals	2013-2014 Increase/(decrease) Budget vs. UA	2014-2015 Budget
Certificated	\$ 315,492	\$ 293,901	\$ 288,561	\$ 336,904	\$ 48,343	\$328,923
Classified	323,108	336,222	330,518	342,354	11,836	331,496
Benefits	325,198	307,122	308,145	307,999	(146)	325,903
Books & Supplies	18,131	21,440	35,388	18,079	(17,309)	34,588
Services & Operating	272,146	223,457	336,007	328,217	(7,790)	433,507
Capital Outlay	28,941	0	0	39,431	39,431	36,332
Other Outgo	217,511	260,231	356,594	248,011	(108,583)	
Total	\$1,500,527	\$1,442,373	\$1,655,213	\$1,620,995	(\$ 34,218)	1,490,749

Other

- Forest Reserve Fund 16
 - County's Share of Revenue.....\$ 56,916
 - Transfer to District.....\$322,522
- Debt
 - OPEB obligation, annual required contribution less pay-as-you go: \$57,615
 - Compensated Absences Payable: \$12,935
- Indirect Cost Preliminary Rate:
 - Fiscal Year 2014-2015.....13.97%
 - Fiscal Year 2015-2016.....18.56%
- No Child Left Behind Maintenance of Effort (MOE)
 - Required effort.....\$54,447
 - Expenditure per ADA.....\$83,845 MOE Met

SELPA

Unduplicated pupil count:

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

Total Federal, State and Local Funds.....	\$687,841
Federal Expenditures.....	\$182,068
State and Local Exp.....	\$505,773
Local only.....	\$111,940

Maintenance of Effort

Local Expenditures per capita

2012-2013.....	\$2,665.15
2013-2014.....	\$2,665.24 MOE Met

UNAUDITED ACTUAL FINANCIAL REPORT:

To the Superintendent of Public Instruction:

2013-14 UNAUDITED ACTUAL FINANCIAL REPORT. This report is hereby prepared and filed by the County Superintendent of Schools pursuant to Education Code sections 41010 and 1628.

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

Rose Asquith

Name

Business Manager

Title

530-993-1660 *838

Telephone

rasquith@spjUSD.org

E-mail Address

SELECTION OF BUDGET ADOPTION CYCLE:

Pursuant to Education Code Section 1622(e), this county office elects to use the selected budget adoption cycle for the 2015-16 budget year:

(S) Budget Adoption Cycle ('D' for Dual or 'S' for Single)

Unaudited Actuals
FINANCIAL REPORTS
2013-14 Unaudited Actuals
Summary of Unaudited Actual Data Submission

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

Form	Description	Value
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$188,301.27
	Appropriations Subject to Limit	\$188,301.27
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7907 and EC 1629.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2015-16, subject to CDE approval.	18.56%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2015-16 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

Description	Resource Codes	Object Codes	2013-14 Unaudited 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)	
A. REVENUES									
1) LCFF Sources		8010-8099	676,265.66	0.00	676,265.66	797,444.00	0.00	797,444.00	17.9%
2) Federal Revenue		8100-8299	0.00	185,689.92	185,689.92	0.00	155,411.00	155,411.00	-16.3%
3) Other State Revenue		8300-8599	8,577.04	493,928.62	502,505.66	458.00	494,497.00	494,955.00	-1.5%
4) Other Local Revenue		8600-8799	216,685.10	12,709.41	229,394.51	162,421.00	3,598.00	166,019.00	-27.6%
5) TOTAL REVENUES			901,527.80	692,327.95	1,593,855.75	960,323.00	653,506.00	1,613,829.00	1.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	92,338.67	244,565.18	336,903.85	79,281.00	249,642.00	328,923.00	-2.4%
2) Classified Salaries		2000-2999	239,653.09	102,701.40	342,354.49	228,422.00	103,074.00	331,496.00	-3.2%
3) Employee Benefits		3000-3999	191,010.25	116,989.19	307,999.44	201,490.00	124,413.00	325,903.00	5.8%
4) Books and Supplies		4000-4999	7,906.67	10,171.97	18,078.64	19,053.00	15,535.00	34,588.00	91.3%
5) Services and Other Operating Expenditures		5000-5999	218,189.73	110,027.50	328,217.23	187,921.00	245,586.00	433,507.00	32.1%
6) Capital Outlay		6000-6999	0.00	39,430.85	39,430.85	0.00	36,332.00	36,332.00	-7.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	248,011.28	0.00	248,011.28	0.00	0.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(62,243.79)	62,243.79	0.00	(22,732.00)	22,732.00	0.00	0.0%
9) TOTAL EXPENDITURES			934,865.90	686,129.88	1,620,995.78	693,435.00	797,314.00	1,490,749.00	-8.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			(33,338.10)	6,198.07	(27,140.03)	266,888.00	(143,808.00)	123,080.00	-553.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	56,915.59	0.00	56,915.59	60,017.00	0.00	60,017.00	-5.4%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(44,650.98)	44,650.98	0.00	(157,239.00)	157,239.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			12,264.61	44,650.98	56,915.59	(97,222.00)	157,239.00	60,017.00	5.4%

Description	2013-14 Unaudited 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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	(21,073.49)	50,849.05	29,775.56	169,666.00	13,431.00	183,097.00	514.9%
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	1,962,432.29	12,090.75	1,974,523.04	1,941,358.80	62,939.80	2,004,298.60	1.5%
b) Audit Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)	1,962,432.29	12,090.75	1,974,523.04	1,941,358.80	62,939.80	2,004,298.60	1.5%
d) Other Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)	1,962,432.29	12,090.75	1,974,523.04	1,941,358.80	62,939.80	2,004,298.60	1.5%
2) Ending Balance, June 30 (E + F1e)	1,941,358.80	62,939.80	2,004,298.60	2,111,024.80	76,370.80	2,187,395.60	9.1%
Components of Ending Fund Balance							
a) Nonspendable							
Revolving Cash	500.00	0.00	500.00	500.00	0.00	500.00	0.0%
Stores	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	0.00	62,939.80	62,939.80	0.00	76,370.80	76,370.80	21.3%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned							
Other Assignments	57,614.56	0.00	57,614.56	57,615.00	0.00	57,615.00	0.0%
e) Unassigned/unappropriated							
Reserve for Economic Uncertainties	162,099.00	0.00	162,099.00	149,075.00	0.00	149,075.00	-8.0%
Unassigned/Unappropriated Amount	1,721,145.24	0.00	1,721,145.24	1,903,834.80	0.00	1,903,834.80	10.6%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget		% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	
G. ASSETS								
1) Cash								
a) in County Treasury		9110	1,997,787.27	23,874.35	2,021,661.62			
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00			
b) in Banks		9120	0.00	0.00	0.00			
c) in Revolving Fund		9130	500.00	0.00	500.00			
d) with Fiscal Agent		9135	0.00	0.00	0.00			
e) collections awaiting deposit		9140	0.00	0.00	0.00			
2) Investments		9150	0.00	0.00	0.00			
3) Accounts Receivable		9200	1,255.00	3,500.00	4,755.00			
4) Due from Grantor Government		9290	190,721.00	137,949.23	328,670.23			
5) Due from Other Funds		9310	0.00	0.00	0.00			
6) Stores		9320	0.00	0.00	0.00			
7) Prepaid Expenditures		9330	0.00	0.00	0.00			
8) Other Current Assets		9340	0.00	0.00	0.00			
9) TOTAL ASSETS			2,190,263.27	165,323.58	2,355,586.85			
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	224,029.43	1,539.88	225,569.31			
2) Due to Grantor Governments		9590	24,875.04	29,481.20	54,356.24			
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	71,362.70	71,362.70			
6) TOTAL LIABILITIES			248,904.47	102,383.78	351,288.25			
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								

Description (must agree with line F2) (G9 + H2) - (I6 + J2)	2013-14 Unaudited Actuals		2014-15 Budget		% Diff Column C & F
	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	
			1,941,358.80	62,939.80	2,004,298.60

Description	2013-14 Unaudited 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 SOURCES							
Principal Apportionment							
State Aid - Current Year	551,898.00	0.00	551,898.00	673,164.00	0.00	673,164.00	22.0%
Education Protection Account State Aid - Current Year	104,033.00	0.00	104,033.00	61,380.00	0.00	61,380.00	-41.0%
State Aid - Prior Years	(43,957.00)	0.00	(43,957.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions							
Homeowners' Exemptions	638.99	0.00	638.99	600.00	0.00	600.00	-6.1%
Timber Yield Tax	1,561.21	0.00	1,561.21	1,500.00	0.00	1,500.00	-3.9%
Other Subventions/In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes							
Secured Roll Taxes	58,989.75	0.00	58,989.75	58,000.00	0.00	58,000.00	-1.7%
Unsecured Roll Taxes	2,932.60	0.00	2,932.60	2,500.00	0.00	2,500.00	-14.8%
Prior Years' Taxes	0.00	0.00	0.00	100.00	0.00	100.00	New
Supplemental Taxes	169.11	0.00	169.11	200.00	0.00	200.00	18.3%
Education Revenue Augmentation Fund (ERAF)	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources	676,265.66	0.00	676,265.66	797,444.00	0.00	797,444.00	17.9%
LCFF Transfers							
Unrestricted LCFF Transfers - Current Year	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited 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			4,189.00	4,189.00	-38.3%
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	45,706.78	45,706.78	0.00	19,000.00	19,000.00	19,000.00	-58.4%
TOTAL, FEDERAL REVENUE			0.00	185,689.92	185,689.92	0.00	155,411.00	155,411.00	155,411.00	-16.3%
OTHER STATE REVENUE										
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		425,606.00	425,606.00			309,235.00	309,235.00	-27.3%
Prior Years	6500	8319		957.00	957.00			0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	435.00	0.00	435.00	458.00	0.00	0.00	458.00	5.3%
Lottery - Unrestricted and Instructional Materials		8560	1,103.50	290.48	1,393.98	0.00	0.00	0.00	0.00	-100.0%
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 Unaudited 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	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590		22,748.89	22,748.89		112,500.00	112,500.00	112,500.00	394.5%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		30,032.00	30,032.00	30,032.00	New
Healthy Start	6240	8590		0.00	0.00			0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00			0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00			0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00			0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00			0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		402.00	402.00	402.00			0.00	-100.0%
All Other State Revenue	All Other	8590	7,038.54	43,924.25	50,962.79		0.00	42,730.00	42,730.00	-16.2%
TOTAL, OTHER STATE REVENUE			8,577.04	493,928.62	502,505.66	458.00	494,497.00	494,955.00	494,955.00	-1.5%

Description	2013-14 Unaudited 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)	
OTHER LOCAL REVENUE							
Other Local Revenue							
County and District Taxes							
Other Restricted Levies							
Secured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Parcel Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds							
Not Subject to LCFF Deduction	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from							
Delinquent Non-LCFF							
Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales							
Sale of Equipment/Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest	13,089.12	0.00	13,089.12	6,000.00	0.00	6,000.00	-54.2%
Net Increase (Decrease) in the Fair Value							
of Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts							
Adult Education Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	203,497.97	0.00	203,497.97	156,421.00	0.00	156,421.00	-23.1%
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							

Description	2013-14 Unaudited 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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue	98.01	12,709.41	12,807.42	0.00	3,598.00	3,598.00	-71.9%
Tuition	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments							
Special Education SELPA Transfers From Districts or Charter Schools			0.00			0.00	0.0%
From County Offices			0.00			0.00	0.0%
From JPAs			0.00			0.00	0.0%
ROC/P Transfers							
From Districts or Charter Schools			0.00			0.00	0.0%
From County Offices			0.00			0.00	0.0%
From JPAs			0.00			0.00	0.0%
Other Transfers of Apportionments							
From Districts or Charter Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE	216,685.10	12,709.41	229,394.51	162,421.00	3,598.00	166,019.00	-27.6%
TOTAL REVENUES	901,527.80	692,327.95	1,593,855.75	960,323.00	653,506.00	1,613,829.00	1.3%

Description	2013-14 Unaudited 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)
CERTIFICATED SALARIES							
Certificated Teachers' Salaries	52,338.60	134,261.00	186,599.60	23,747.00	136,170.00	159,917.00	-14.3%
Certificated Pupil Support Salaries	0.00	61,019.70	61,019.70	0.00	63,202.00	63,202.00	3.6%
Certificated Supervisors' and Administrators' Salaries	40,000.07	49,284.48	89,284.55	55,534.00	50,270.00	105,804.00	18.5%
Other Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES	92,338.67	244,565.18	336,903.85	79,281.00	249,642.00	328,923.00	-2.4%
CLASSIFIED SALARIES							
Classified Instructional Salaries	11,501.64	87,934.85	99,436.49	7,805.00	90,684.00	98,489.00	-1.0%
Classified Support Salaries	9,900.50	5,058.55	14,959.05	0.00	5,478.00	5,478.00	-63.4%
Classified Supervisors' and Administrators' Salaries	94,335.00	0.00	94,335.00	96,742.00	0.00	96,742.00	2.6%
Clerical, Technical and Office Salaries	123,915.95	0.00	123,915.95	123,875.00	0.00	123,875.00	0.0%
Other Classified Salaries	0.00	9,708.00	9,708.00	0.00	6,912.00	6,912.00	-28.8%
TOTAL, CLASSIFIED SALARIES	239,653.09	102,701.40	342,354.49	228,422.00	103,074.00	331,496.00	-3.2%
EMPLOYEE BENEFITS							
STRS	7,271.31	20,262.03	27,533.34	7,900.00	23,613.00	31,513.00	14.5%
PERS	39,914.33	8,895.42	48,809.75	40,956.00	8,699.00	49,655.00	1.7%
OASDI/Medicare/Alternative	18,965.60	11,356.23	30,321.83	18,262.00	10,868.00	29,130.00	-3.9%
Health and Welfare Benefits	89,073.42	66,084.48	155,157.90	96,633.00	69,849.00	166,482.00	7.3%
Unemployment Insurance	168.91	172.67	341.58	165.00	176.00	341.00	-0.2%
Workers' Compensation	9,501.68	10,218.36	19,720.04	10,806.00	11,208.00	22,014.00	11.6%
OPEB, Allocated	13,156.56	0.00	13,156.56	0.00	0.00	0.00	-100.0%
OPEB, Active Employees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	12,958.44	0.00	12,958.44	26,768.00	0.00	26,768.00	106.6%
TOTAL, EMPLOYEE BENEFITS	191,010.25	116,989.19	307,999.44	201,490.00	124,413.00	325,903.00	5.8%
BOOKS AND SUPPLIES							
Approved Textbooks and Core Curricula Materials	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials	224.97	1,072.23	1,297.20	0.00	0.00	0.00	-100.0%
Materials and Supplies	6,979.15	8,246.43	15,225.58	15,453.00	11,937.00	27,390.00	79.9%

Description	Resource Codes	Object Codes	2013-14 Unaudited 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	702.55	853.31	1,555.86	3,600.00	3,598.00	7,198.00	362.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			7,906.67	10,171.97	18,078.64	19,063.00	15,535.00	34,588.00	91.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	33,800.00	33,800.00	0.00	35,724.00	35,724.00	5.7%
Travel and Conferences		5200	8,194.77	10,242.87	18,437.64	9,000.00	7,342.00	16,342.00	-11.4%
Dues and Memberships		5300	40,937.50	600.00	41,537.50	17,370.00	600.00	17,970.00	-56.7%
Insurance		5400 - 5450	4,741.54	5,407.46	10,149.00	5,000.00	5,460.00	10,460.00	3.0%
Operations and Housekeeping Services		5500	5,573.62	5,965.07	11,538.69	4,000.00	5,200.00	9,200.00	-20.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,463.42	95.28	1,558.70	2,500.00	100.00	2,600.00	66.8%
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	156,557.71	53,916.82	210,474.53	147,951.00	191,170.00	339,121.00	61.1%
Communications		5900	721.17	0.00	721.17	2,100.00	0.00	2,100.00	191.2%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			218,189.73	110,027.50	328,217.23	187,921.00	245,586.00	433,507.00	32.1%

Description	Resource Codes	Object Codes	2013-14 Unaudited 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)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	30,032.00	30,032.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	39,430.85	39,430.85	0.00	6,300.00	6,300.00	-84.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			0.00	39,430.85	39,430.85	0.00	36,332.00	36,332.00	-7.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition		7110	129,548.34	0.00	129,548.34	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	18,462.94	0.00	18,462.94	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%
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	0.0%
To County Offices	6500	7222		0.00	0.00			0.00	0.0%
To JPAs	6500	7223		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	0.0%
To County Offices	6360	7222		0.00	0.00			0.00	0.0%
To JPAs	6360	7223		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	100,000.00	0.00	100,000.00	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited 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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			248,011.28	0.00	248,011.28	0.00	0.00	0.00	-100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(62,243.79)	62,243.79	0.00	(22,732.00)	22,732.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(62,243.79)	62,243.79	0.00	(22,732.00)	22,732.00	0.00	0.0%
TOTAL, EXPENDITURES			934,865.90	688,129.88	1,620,995.78	693,435.00	797,314.00	1,490,749.00	-8.0%

Description	2013-14 Unaudited 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)	
INTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
From: Special Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	56,915.59	0.00	56,915.59	60,017.00	0.00	60,017.00	5.4%
(a) TOTAL, INTERFUND TRANSFERS IN	56,915.59	0.00	56,915.59	60,017.00	0.00	60,017.00	5.4%
INTERFUND TRANSFERS OUT							
To: Child Development Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES							
SOURCES							
State Apportionments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments							
Proceeds							
Proceeds from Sale/Lease- Purchase of Land/Buildings	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources							
County School Bldg Aid	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds							
Proceeds from Certificates of Participation	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES							
Transfers of Funds from Lapsed/Reorganized LEAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited 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%	
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
CONTRIBUTIONS										
Contributions from Unrestricted Revenues		8980	(44,650.98)	44,650.98	0.00	(157,239.00)	157,239.00	0.00	0.0%	
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
(e) TOTAL CONTRIBUTIONS			(44,650.98)	44,650.98	0.00	(157,239.00)	157,239.00	0.00	0.0%	
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			12,264.61	44,650.98	56,915.59	(97,222.00)	157,239.00	60,017.00	5.4%	

Description	Function Codes	Object Codes	2013-14 Unaudited 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)	
A. REVENUES									
1) LCFF Sources		8010-8099	676,265.66	0.00	676,265.66	797,444.00	0.00	797,444.00	0.0%
2) Federal Revenue		8100-8299	0.00	185,689.92	185,689.92	0.00	155,411.00	155,411.00	0.0%
3) Other State Revenue		8300-8599	8,577.04	493,928.62	502,505.66	458.00	494,497.00	494,955.00	0.0%
4) Other Local Revenue		8600-8799	216,685.10	12,709.41	229,394.51	162,421.00	3,598.00	166,019.00	0.0%
5) TOTAL REVENUES			901,527.80	692,327.95	1,593,855.75	960,323.00	653,506.00	1,613,829.00	0.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		114,863.01	421,126.74	535,989.75	96,346.00	433,959.00	530,305.00	-1.1%
2) Instruction - Related Services	2000-2999		8,284.56	73,012.70	81,297.26	52,292.00	96,232.00	148,524.00	82.7%
3) Pupil Services	3000-3999		1,801.84	101,094.43	102,896.27	6,000.00	102,593.00	108,593.00	5.5%
4) Ancillary Services	4000-4999		0.00	7,830.07	7,830.07	0.00	88,882.00	88,882.00	1035.1%
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		530,452.73	62,243.79	592,696.52	521,592.00	22,732.00	544,324.00	-8.2%
8) Plant Services	8000-8999		31,452.48	20,822.15	52,274.63	17,205.00	52,916.00	70,121.00	34.1%
9) Other Outgo	9000-9999	Except 7600-7699	248,011.28	0.00	248,011.28	0.00	0.00	0.00	-100.0%
10) TOTAL EXPENDITURES			934,865.90	686,129.88	1,620,995.78	693,435.00	797,314.00	1,490,749.00	-8.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			(33,338.10)	6,198.07	(27,140.03)	266,888.00	(143,808.00)	123,080.00	-553.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	56,915.59	0.00	56,915.59	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	(44,650.98)	44,650.98	0.00	(157,239.00)	157,239.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			12,264.61	44,650.98	56,915.59	(97,222.00)	157,239.00	60,017.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited 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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(21,073.49)	50,849.05	29,775.56	169,666.00	13,431.00	183,097.00	514.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	1,962,432.29	12,090.75	1,974,523.04	1,941,358.80	62,939.80	2,004,298.60	1.5%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments			1,962,432.29	12,090.75	1,974,523.04	1,941,358.80	62,939.80	2,004,298.60	1.5%
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			1,962,432.29	12,090.75	1,974,523.04	1,941,358.80	62,939.80	2,004,298.60	1.5%
e) Adjusted Beginning Balance (F1c + F1d)			1,941,358.80	62,939.80	2,004,298.60	2,111,024.80	76,370.80	2,187,395.60	9.1%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable		9711	500.00	0.00	500.00	500.00	0.00	500.00	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	62,939.80	62,939.80	0.00	76,370.80	76,370.80	21.3%
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	57,614.56	0.00	57,614.56	57,615.00	0.00	57,615.00	0.0%
Other Assignments (by Resource/Object)									
e) Unassigned/unappropriated		9789	162,099.00	0.00	162,099.00	149,075.00	0.00	149,075.00	-8.0%
Reserve for Economic Uncertainties									
Unassigned/Unappropriated Amount		9790	1,721,145.24	0.00	1,721,145.24	1,903,834.80	0.00	1,903,834.80	10.6%

Unaudited Actuals
 County School Service Fund
 Exhibit: Restricted Balance Detail

Sierra County Office of Education
 Sierra County

46 10462 0000000
 Form 01

Resource	Description	2013-14		2014-15	
		Unaudited Actuals	Budget	Unaudited Actuals	Budget
6500	Special Education	43,713.00	43,713.00		
6512	Special Ed: Mental Health Services	18,824.80	32,657.80		
7405	Common Core State Standards Implementation	402.00	0.00		
Total, Restricted Balance		62,939.80	76,370.80		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	379,437.30	400,117.00	5.5%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			379,437.30	400,117.00	5.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	322,521.71	340,100.00	5.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			322,521.71	340,100.00	5.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			56,915.59	60,017.00	5.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	56,915.59	60,017.00	5.4%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(56,915.59)	(60,017.00)	5.4%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	2013-14 Unaudited Actuals			2014-15 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 per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	351.05	353.91	366.41	364.28	364.28	364.28
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
3. Total Basic Aid Open Enrollment Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	351.05	353.91	366.41	364.28	364.28	364.28
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	351.05	353.91	366.41	364.28	364.28	364.28
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.00
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2013-14 Unaudited Actuals			2014-15 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 ADA						
a. County School Tuition Fund	16.04	13.37	13.37	0.00	0.00	0.00
b. County Group Home and Institution Pupils						
c. Juvenile Halls, Homes, and Camps						
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)						
e. Total, County Program ADA (Sum of Lines B1a through B1d)	16.04	13.37	13.37	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year-NPS/LCI	0.00	0.00	0.00	0.80	0.80	0.80
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. Total, District Funded County Program ADA (Sum of Lines B2a through B2e)	0.00	0.00	0.00	0.80	0.80	0.80
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1e and B2f)	16.04	13.37	13.37	0.80	0.80	0.80
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.00
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0.00
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2013-14 Unaudited Actuals			2014-15 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 report ADA for those charter schools in this section. Charter schools reporting SACS financial data separately from their authorizing LEAs report their ADA in this section.						
1. Total Charter School Regular ADA per EC 42238.05(b)	0.00	0.00	0.00	0.00	0.00	0.00
2. Charter School County Program ADA						
a. County School Tuition Fund						
b. County Group Home and Institution Pupils						
c. Juvenile Halls, Homes, and Camps						
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)						
e. Total, Charter School County Program ADA (Sum of Lines C2a through C2d)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2e, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals
2013-14 Unaudited Actuals
Schedule of Capital Assets

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Form ASSET

Sierra County Office of Education
Sierra County

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements	501,900.00		501,900.00			501,900.00
Buildings	208,001.16		208,001.16	39,430.85		247,432.01
Equipment	709,901.16	0.00	709,901.16	39,430.85	0.00	749,332.01
Total capital assets being depreciated						
Accumulated Depreciation for:						
Land Improvements	(204,585.00)		(204,585.00)	(11,496.00)		(216,081.00)
Buildings	(142,715.05)		(142,715.05)	(38,444.11)		(181,159.16)
Equipment	(347,300.05)	0.00	(347,300.05)	(49,940.11)	0.00	(397,240.16)
Total accumulated depreciation	362,601.11	0.00	362,601.11	(10,509.26)	0.00	352,091.85
Total capital assets being depreciated, net	362,601.11	0.00	362,601.11	(10,509.26)	0.00	352,091.85
Governmental activity capital assets, net						
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

	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 OPEB Obligation	43,804.56		43,804.56	13,810.00		57,614.56	57,614.56
Compensated Absences Payable	11,842.14		11,842.14	1,092.89		12,935.03	12,935.03
Governmental activities long-term liabilities	55,646.70	0.00	55,646.70	14,902.89	0.00	70,549.59	70,549.59
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 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) 124,079.19
- 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) 850,022.03

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) 14.60%

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. 3,661.00

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)	149,325.39
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	11,046.63
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	11,000.00
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)	7,632.10
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	3,661.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	175,343.12
9. Carry-Forward Adjustment (Part IV, Line F)	33,374.73
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	208,717.85

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	462,758.90
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	81,297.26
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	102,896.27
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	7,830.07
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)	126,042.65
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)	241,004.79
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)	54,277.06
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)	44,642.53
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	3,661.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	1,124,410.53

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) 15.59%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2015-16 see www.cde.ca.gov/fg/ac/ic/)
(Line A10 divided by Line B18) 18.56%

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>175,343.12</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>15,111.76</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 (13.97%) times Part III, Line B18); zero if negative	<u>33,374.73</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (13.97%) times Part III, Line B18) or (the highest rate used to recover costs from any program (13.97%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>33,374.73</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>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</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>33,374.73</u>

Approved indirect cost rate: 13.97%
Highest rate used in any program: 13.97%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3020	5,990.79	797.21	13.31%
01	3310	155,566.30	21,732.50	13.97%
01	3327	10,547.64	1,473.50	13.97%
01	3345	1,169.00	163.00	13.94%
01	6500	271,741.56	32,371.78	11.91%
01	6512	11,566.40	1,615.80	13.97%
01	6513	102.00	14.00	13.73%
01	6520	18,848.00	1,152.00	6.11%
01	6535	974.25	136.00	13.96%
01	6680	19,960.89	2,788.00	13.97%

Unaudited Actuals
2013-14 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	14,859.89		781.75	15,641.64
2. State Lottery Revenue	8560	1,103.50		290.48	1,393.98
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)		15,963.39	0.00	1,072.23	17,035.62
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	2,301.96		1,072.23	3,374.19
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		2,301.96	0.00	1,072.23	3,374.19
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	13,661.43	0.00	0.00	13,661.43
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			2013-14 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	1,620,995.78
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	280,986.97
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	100,000.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	119,005.23
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				219,005.23
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C10, plus lines D1 and D2)				1,121,003.58
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				1,121,003.58

Section II - Expenditures Per ADA		2013-14 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B3 and C4)		13.37
B. Charter school ADA adjustments (From Section IV)		0.00
C. Adjusted total ADA (Lines A plus B)		13.37
D. Expenditures per ADA (Line I.G divided by Line II.C)		83,844.70
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	1,130,080.39	60,496.81
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section V)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	1,130,080.39	60,496.81
B. Required effort (Line A.2 times 90%)	1,017,072.35	54,447.13
C. Current year expenditures (Line I.G and Line II.D)	1,121,003.58	83,844.70
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2015-16 may be reduced by the lower of the two percentages)	0.00%	0.00%

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct 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	55,040.10	0.00	55,040.10	15,219.59	70,259.69	70,259.69
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00
3500	County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00
3600	Juvenile Courts	0.00	0.00	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00
3800	Vocational Education	173.46	0.00	173.46	47.96	221.42	221.42
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00
4900	Other Supplemental Education	20,136.70	0.00	20,136.70	5,568.16	25,704.86	25,704.86
5000-5999	Special Education	607,946.55	20,438.73	628,385.28	173,759.99	802,145.27	802,145.27
6000	Regional Occupational Ctr/Prg (ROC/P)	53,496.75	1,209.20	54,705.95	15,127.19	69,833.14	69,833.14
Other Goals							
7110	Nonagency - Educational	119,005.23	0.00	119,005.23	32,907.12	151,912.35	151,912.35
7150	Nonagency - Other	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
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00
8600	County Services to Districts	198,123.11	0.00	198,123.11	54,784.65	252,907.76	252,907.76
Other Costs							
----	Food Services					0.00	0.00
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					0.00	0.00
----	Other Outgo					248,011.28	248,011.28
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	0.00	0.00	0.00
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)					0.00	0.00
----	Total County School Service and Charter Schools Funds Expenditures	1,053,921.90	21,647.93	1,075,569.83	297,414.66	248,011.28	1,620,995.77

Unaudited Actuals
2013-14
County School Service Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	54,916.87	0.00	0.00	0.00	123.23	0.00	0.00			0.00	0.00	55,040.10
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3500	County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3600	Juvenile Courts	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Vocational Education	173.46	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	173.46
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4900	Other Supplemental Education	0.00	884.72	0.00	0.00	12,229.91	0.00	7,022.07			0.00	0.00	20,136.70
5000-5999	Special Education	422,374.11	65,758.24	1,606.44	6,034.48	90,543.13	0.00	808.00			20,822.15	0.00	607,946.55
6000	ROC/P	53,496.75	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	53,496.75
Other Goals													
7110	Nonagency - Educational	5,028.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	105,376.90	8,599.77	0.00	119,005.23
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
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
8600	County Services to Districts		0.00	0.00	0.00	0.00	0.00	0.00	0.00	189,904.95	8,218.16	0.00	198,123.11
Total Direct Charged Costs		535,939.75	66,642.96	1,606.44	6,034.48	102,896.27	0.00	7,830.07	0.00	295,281.85	37,640.08	0.00	1,053,921.90

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)				Total
		Full-Time Equivalents	Classroom Units	Pupils Transported		
Instructional Goals						
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	0.00	0.00	0.00	0.00	0.00
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00
3500	County Community Schools	0.00	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00
3600	Juvenile Courts	0.00	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00
4900	Other Supplemental Education	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	5,804.18	14,634.55	0.00	0.00	20,438.73
6000	ROC/P	1,209.20	0.00	0.00	0.00	1,209.20
Other Goals						
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00
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 Svcs.	0.00	0.00	0.00	0.00	0.00
8600	County Services to Districts	0.00	0.00	0.00	0.00	0.00
Other Funds						
--	Adult Education (Fund 11)		0.00		0.00	0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00	0.00
Total Allocated Support Costs		7,013.38	14,634.55	0.00	0.00	21,647.93

A. Central Administration Costs in County School Service and Charter Schools Funds	
1 Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	126,042.65
2 External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	11,000.00
3 Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	149,325.39
4 Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	11,046.63
5 Total Central Administration Costs in County School Service and Charter Schools Funds	297,414.67
B. Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	
1 Total Direct Charged Costs (from Form PCR, Column 1, Total)	1,053,921.90
2 Total Allocated Costs (from Form PCR, Column 2, Total)	21,647.93
3 Total Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	1,075,569.83
C. Direct Charged Costs in Other Funds	
1 Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2 Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3 Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4 Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5 Total Direct Charged Costs in Other Funds	0.00
D. Total Direct Charged and Allocated Costs (B3 + C5)	1,075,569.83
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	27.65%

Unaudited Actuals
2013-14
County School Service Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	0.00				0.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			0.00		0.00
Other Outgo (Objects 1000-7999)				248,011.28	248,011.28
Total Other Costs	0.00	0.00	0.00	248,011.28	248,011.28

	Teacher Full-Time Equivalents				Classroom Units			Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)	
	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)	
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	0.00	0.00	7,013.38	0.00	14,634.55	0.00	0.00	
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)								
Instructional Goals Description								
0001 Pre-Kindergarten								
1110 Regular Education, K-12								
3100 Alternative Schools								
3300 Independent Study Centers								
3400 Opportunity Schools								
3500 County Community Schools								
3550 Community Day Schools								
3600 Juvenile Courts								
3700 Specialized Secondary Programs								
3800 Vocational Education								
4110 Regular Education, Adult								
4610 Adult Independent Study Centers								
4620 Adult Correctional Education								
4630 Adult Vocational Education								
4760 Bilingual								
4850 Migrant Education								
4900 Other Supplemental Education								
5000-5999 Special Education (allocated to 5001)			2.40		9.25			
6000 ROC/P			0.50					
Other Goals Description								
7110 Nonagency - Educational								
7150 Nonagency - Other								
8100 Community Services								
8500 Child Care and Development Services								
8600 County Services to Districts								
Other Funds Description								
-- Adult Education (Fund 11)								
-- Child Development (Fund 12)								
-- Cafeteria (Funds 13 & 61)								
C. Total Allocation Factors	0.00	0.00	2.90	0.00	9.25	0.00	0.00	

	2013-14 Calculations			2014-15 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA	2012-13 Actual			2013-14 Actual		
(2012-13 Actual Appropriations Limit and Gann ADA are from county's prior year Gann data reported to the CDE) PRIOR YEAR APPROPRIATIONS LIMIT						
1. Program Portion of Prior Year Appropriations Limit (Preload/Line D16c, PY column)	8,578.14		8,578.14			6,499.70
2. Other Services Portion of Prior Year Appropriations Limit (Preload/Line D16d, PY column)	172,946.70		172,946.70			181,801.57
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Lines A1 plus A2)	181,524.84	0.00	181,524.84			188,301.27
PRIOR YEAR GANN ADA						
4. Program ADA (Preload/Line B3, PY column)	18.55		18.55			13.37
5. Other ADA (Preload/Line B4, PY column)	364.07		364.07			364.07
ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA	Adjustments to 2012-13			Adjustments to 2013-14		
ADJUSTMENTS TO PRIOR YEAR LIMIT						
6. Reorganizations and Other Transfers						
7. Temporary Voter Approved Increases						
8. Less: Lapses of Voter Approved Increases						
9. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A6 plus A7 minus A8)			0.00			0.00
10. Adjustments to Program Portion (Lines A1 divided by A3] times Line A9)	0.00		0.00	0.00		0.00
11. Adjustments to Other Services Portion (Lines A9 minus A10)			0.00			0.00
ADJUSTMENTS TO PRIOR YEAR ADA (Only for reorganizations and other transfers, and only if adjustments to the appropriations limit amounts are entered in Line A6 or A10 above)						
12. Adjustments to Program ADA						
13. Adjustments to Other ADA						
B. CURRENT YEAR GANN ADA	2013-14 Annual Report			2014-15 Annual Estimate		
CURRENT YEAR PROGRAM ADA (2013-14 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the COE)						
1. Total County Program ADA (Form A, Line B1e)	13.37		13.37	0.00		0.00
2. Total Charter Schools ADA (Form A, Line C4)	0.00		0.00	0.00		0.00
3. Total Current Year ADA (Lines B1 through B2)	13.37	0.00	13.37	0.00	0.00	0.00
	2013-14 P2 Report			2014-15 P2 Estimate		
CURRENT YEAR OTHER ADA						
4. Total District Gann ADA (District Form GANN, Line B3)			364.07			351.05
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2013-14 Actual			2014-15 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	638.99		638.99	600.00		600.00
2. Timber Yield Tax (Object 8022)	1,561.21		1,561.21	1,500.00		1,500.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	58,989.75		58,989.75	58,000.00		58,000.00
5. Unsecured Roll Taxes (Object 8042)	2,932.60		2,932.60	2,500.00		2,500.00
6. Prior Years' Taxes (Object 8043)	0.00		0.00	100.00		100.00
7. Supplemental Taxes (Object 8044)	169.11		169.11	200.00		200.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Receipts from County Bd. of Supervisors (Object 8070)	0.00		0.00	0.00		0.00
11. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
12. Comm. Redevelopment Funds (Objects 8047 & 8625)	0.00		0.00	0.00		0.00
13. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
14. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
15. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
16. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	0.00		0.00	0.00		0.00
17. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C16)	64,291.66	0.00	64,291.66	62,900.00	0.00	62,900.00

	2013-14 Calculations			2014-15 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
18. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)						
19. TOTAL LOCAL PROCEEDS OF TAXES (Lines C17 plus C18)	64,291.66	0.00	64,291.66	62,900.00	0.00	62,900.00
EXCLUDED APPROPRIATIONS						
20. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			0.00			0.00
OTHER EXCLUSIONS						
21. Americans with Disabilities Act						
22. Unreimbursed Court Mandated Desegregation Costs						
23. Other Unfunded Court-ordered or Federal Mandates						
24. TOTAL EXCLUSIONS (Lines C20 through C23)			0.00			0.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
25. LCFF - CY (objects 8011 and 8012)	655,931.00		655,931.00	734,544.00		734,544.00
26. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(43,957.00)		(43,957.00)	0.00		0.00
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	611,974.00	0.00	611,974.00	734,544.00	0.00	734,544.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	1,593,855.75		1,593,855.75	1,613,829.00		1,613,829.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	13,089.12		13,089.12	6,000.00		6,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A10)			8,578.14			6,499.70
2. Inflation Adjustment			1.0512			0.9977
3. Program Population Adjustment (Lines B3 divided by [A4 plus A12]) (Round to four decimal places)			0.7208			0.0000
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)			6,499.70			0.00
5. Revised Prior Year Other Services Limit (Lines A2 plus A11)			172,946.70			181,801.57
6. Inflation Adjustment			1.0512			0.9977
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A13]) (Round to four decimal places)			1.0000			0.9642
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			181,801.57			174,889.90
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			188,301.27			174,889.90
APPROPRIATIONS SUBJECT TO THE LIMIT						
10. Local Revenues Excluding Interest (Line C19)			64,291.66			62,900.00
11. Preliminary State Aid Calculation						
a. Maximum State Aid in Local Limit (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero)			124,009.61			111,989.90
12. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			1,559.18			652.64
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			65,850.84			63,552.64
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			122,450.43			111,337.26
14. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D12b)			65,850.84			
b. State Subventions (Line D13)			122,450.43			
c. Less: Excluded Appropriations (Line C24)			0.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)			188,301.27			

