

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

September 9, 2014

CLOSED SESSION at 5:00 pm

Regular Session will be held immediately following the 6:00 pm meeting of the
Sierra County Board of Education
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
Sierra-Plumas Joint Unified School District, 109 Beckwith Road, Room 3, Loyalton, CA, 96118, and posted with the online agenda at
<http://www.sierracountyofficeofeducation.org> (Government Code 54957.5)*

A. CALL TO ORDER

(Please be advised that this meeting will be recorded.)

B. ROLL CALL

C. APPROVAL OF AGENDA

D. PUBLIC COMMENT FOR CLOSED SESSION

At this time, the meeting opens for any public comments regarding the Closed Session items.

E. CLOSED SESSION

The Board of Trustees, Superintendent Dr. Merrill M. Grant and Rose Asquith, Business
Manager will move into Closed Session to discuss the following items:

1. Government Code §54957.6, Conference with Labor Negotiators
Agency Negotiator for the Board: Dr. Merrill M. Grant, Superintendent
Represented Employees: Sierra Plumas Teachers Association
2. Government Code §54956.8, Conference with Real Property Negotiator, Review of Bids
for Loyalton Middle School, 605 School Street, Loyalton CA
Real Property Negotiator for the District: Dr. Merrill M. Grant.

F. RETURN TO OPEN SESSION

REPORT OUT

ADJOURN FOR BREAK and to Sierra County Board of Education meeting held at 6 pm.

RECONVENE after Sierra County Board of Education meeting.

G. INFORMATION/DISCUSSION ITEMS

1. Superintendent's Report
 - a. State Approval of Sierra County Office of Education's Local Control and Accountability Plan**
 - b. Back to School
 - c. Transportation
 - d. Online Learning
 - e. Inter-District Attendance Agreements as follows: (under separate cover)**

New/Renewal	School Year:	Grade Entering	District of Residence	Receiving District
Renewal	2014-15	10	Sierra	Truckee
Renewal	2014-15	1	Sierra	Truckee
New	2014-15	11	Fort Sage	Sierra

- f. Total Inter-District Attendance Agreements for 2014-15*
2. Business Report
 - a. Board Report-Expenditures by Object 7/1/13 to 8/31/14**
 - b. First Day of School Enrollment**
 - c. Letter of Budget Approval from California Department of Education^^
 - d. Handout of Gifts, Grants and Bequests per Board Policy 3290**
 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

H. CONSENT CALENDAR

1. Approval of the minutes of the Regular Board meeting held August 12, 2014**
2. Approval of the bill warrants for the month of August 2014**
3. Extra Duty Assignments:
 - a) WASC Maintenance Year moved to Mid-term visitation Tier 2 (Janet McHenry)
Loyalton High
 - b) Lennie Garcia-Blanc assigned to 2014-15 Teacher-in-Charge, Semester 1 and 2,
Loyalton Elementary School, Tier 2
 - c) Alicia Schofield assigned to 2014-15 Response to Intervention Coordinator,
Downieville K-12, Tier 1

Sierra-Plumas Joint Unified School District
Governing Board Agenda
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4. Assignments:
 - a) Egricelda Garcia, Custodian, 5.4 hours daily, Loyalton Elementary, effective 8/21/2014
 - b) Hillary Lozano, Instructional Aide, 3 hours daily, Grade 4-6, Downieville School, effective 8/25/14
 - c) Hillary Lozano, Instructional Aide, 1.75 hours daily, Grade 7-12, Downieville School, effective 8/25/14, funded by Title 1
 - d) Hillary Lozano, Instructional Aide, .9 hours daily, Grade 7-12, Downieville School, effective 8/25/14, funded by ELL
 - e) Kathryn Campbell, Instructional Aide, 2.25 hours daily, Grade 7-12, Loyalton High School, effective 8/25/14, funded by Title 1
 - f) Kathryn Campbell, Instructional Aide, 3.0 hours daily, Grade 7-12, Loyalton High School, effective 8/25/14, funded by ELL
5. Approval of Assignment to teach core subjects outside of credential area for 2014-2015 school year:
 - a) Leslie Osgood, Grades 9-12 Social Science, Math, Science and Multiple Subjects Grades K-8 (EC Section 44258.3)

I. ACTION ITEMS

1. New Business

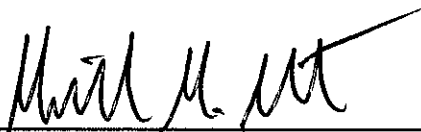
- 1415-047 Adoption of Resolution No. 14-007, Adopting the Gann Limit** (Asquith)
- 1415-048 Acceptance of Alternative Measurement Method Report (Other Postemployment Benefits)** (Asquith)
- 1415-049 Approval of the Issuance of a California Commission on Teacher Credentialing Short Term Staff Permit for Maire McDermid
- 1415-050 Approval of Modified Athletic Director Stipend (Grant)
- 1415-051 Approval of Out-of-State field trip, National FFA Leadership Conference and Washington, DC** (Grant)
- 1415-052 Discussion and Approval of District Goals for 2014-2015* (Grant)
- 1415-053 Loyalton High Paving Replacement Project; Notice of Completion and Acceptance (Grant)
- 1415-054 Downieville School Exterior Painting Project; Notice of Completion and Acceptance (Grant)
- 1415-055 Adoption of Unaudited Actuals for Fiscal Year End June 30, 2014** (Asquith)

J. 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. _____

K. ADJOURNMENT



Dr. Merrill M. Grant, Superintendent

**enclosed
*handout
^^County agenda backup



CALIFORNIA
DEPARTMENT OF
EDUCATION

TOM TORLAKSON

STATE SUPERINTENDENT OF PUBLIC INSTRUCTION

August 29, 2014

Dr. Merrill M. Grant, Superintendent
Sierra-Plumas Joint Unified School District
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-Plumas Unified School District'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 - General FD						
1100	Teachers Salaries	1,466,064.00	1,466,064.00	1,333,585.70	6,544.86	125,933.44
1120	Certificated Substitutes	43,027.00	43,027.00			43,027.00
1300	Certificated Superv/Admin Sala	220,448.00	220,448.00	183,706.80	36,741.36	.16-
1310	Teacher In Charge/Head Teacher	35,997.00	35,997.00	10,000.00	1,000.00	24,997.00
Total for Object 1000		1,765,536.00	1,765,536.00	1,527,292.50	44,286.22	193,957.28
2100	Instructional Aides Salaries	151,574.00	151,574.00	133,276.71	76.36-	18,373.65
2200	Classified Support Salaries	300,625.00	300,625.00	199,438.37	36,943.88	64,242.75
2220	Classified Support Substitute	17,225.00	17,225.00		14,324.51	2,900.49
2300	Classified Sup/Admin Salaries	2,160.00	2,160.00		180.00	1,980.00
2400	Clerical & Office Salaries	203,224.00	203,224.00	176,012.16	27,212.86	1.02-
2900	Other Classified Salaries	26,579.00	26,579.00	22,169.32	18.92	4,390.76
Total for Object 2000		701,387.00	701,387.00	530,896.56	78,603.81	91,886.63
3101	State Teachers Retirement Syst	160,844.00	160,844.00	129,210.40	3,826.07	27,807.53
3102	State Teachers Retirement Syst	3,101.00	3,101.00	499.60		2,601.40
3201	Public Employees Retirement Sy	6,170.00	6,170.00	6,170.90		.90-
3202	Public Employees Retirement Sy	65,239.00	65,239.00	52,382.50	7,487.96	5,368.54
3212	Pers Pickup-Classified Employe	5,375.00	5,375.00	4,650.50	724.61	.11-
3311	OASDI-Certificated Positions	6,004.00	6,004.00	2,963.50	12.40	3,028.10
3312	OASDI-Classified Positions	42,435.00	42,435.00	32,030.56	4,769.76	5,634.68
3321	Medicare-Certificated Position	25,137.00	25,137.00	20,120.60	610.48	4,405.92
3322	Medicare-Classified Positions	10,027.00	10,027.00	7,575.88	1,118.11	1,333.01
3401	Health & Welfare -Certificated	409,853.00	409,853.00	374,634.40	4,267.48	30,951.12
3402	Health & Welfare-Classified Po	147,363.00	147,363.00	124,900.30	22,463.62	.92-
3501	State Unemployment Insurance-C	936.00	936.00	763.80	625.90	453.70-
3502	State Unemployment Insurance-	350.00	350.00	265.39	453.70	369.09-
3601	Workers' Compensation Insuranc	102,049.00	102,049.00	77,868.40	2,303.90	21,876.70
3602	Workers' Compensation Insuranc	39,117.00	39,117.00	27,926.88	4,121.80	7,068.32
3701	Retiree Benefits Cert.	13,884.00	13,884.00			13,884.00
3901	Other Benefits, Certificated P	108,954.00	108,954.00		2,439.76	106,514.24
3902	Other Benefits, Classified Pos				6,903.52	6,903.52-
Total for Object 3000		1,146,838.00	1,146,838.00	861,963.61	62,129.07	222,745.32
4100	Textbooks	85,800.00	85,800.00	304.04	2,484.06	83,011.90
4300	Materials and Supplies	111,447.00	111,447.00	56,027.85	10,021.33	45,397.82
4350	Vehicle Maint. M&S	24,766.00	24,766.00	2,901.43	65.62	21,798.95
4400	Non-Capital Equipment (Up to \$	3,816.00	3,816.00	8,355.07	4,689.47	9,228.54-

Balances through August							Fiscal Year 2014/15
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance	
Fund 01 - General FD (continued)							
Total for Object 4000		225,829.00	225,829.00	67,588.39	17,260.48	140,980.13	
5100	Subagreement for Services	176,461.00	176,461.00	151,461.16		24,999.84	
5200	Travel & Conferences	48,311.00	48,311.00	4,649.19	4,672.48	38,989.33	
5300	Dues & Membership	9,838.00	9,838.00	2,965.50	2,831.50	4,041.00	
5400	Insurance-Fire, liability, etc	55,080.00	55,080.00		46,188.20	8,891.80	
5510	Power	88,519.00	88,519.00	76,715.43	6,183.57	5,620.00	
5520	Garbage	12,813.00	12,813.00	6,569.00	451.00	5,793.00	
5530	Water	64,350.00	64,350.00	55,433.91	4,436.69	4,479.40	
5540	Propane	66,500.00	66,500.00	50,677.92	1,322.08	14,500.00	
5590	Miscellaneous Utilities	15,500.00	15,500.00	15,000.00		500.00	
5600	Rentals, Leases & Repairs	74,400.00	74,400.00	63,410.08	3,941.28	7,048.64	
5800	Services & Operating Expense	3,000.00	3,000.00	1,650.00	150.00	1,200.00	
5810	Legal Expenses	10,000.00	10,000.00	10.00	675.00	9,315.00	
5812	Board Election Expense	1,239.00	1,239.00			1,239.00	
5840	Audit Expense	13,500.00	13,500.00	13,700.00		200.00-	
5860	Solid Waste Tax	13,761.00	13,761.00	10,900.00		2,861.00	
5890	Miscellaneous Contracts/Servic	272,057.00	272,057.00	277,615.65	21,172.39	26,731.04-	
5899	SCOE Interagency Reimburse			12,533.91	4,940.85	17,474.76-	
5900	Communications	3,550.00	3,550.00	1,052.65	725.60	1,771.75	
5910	Telephone-Monthly Service	16,502.00	16,502.00	7,049.05	471.16	8,981.79	
5920	T Lines	4,800.00	4,800.00			4,800.00	
5990	Other Communications	225.00	225.00	226.99		1.99-	
Total for Object 5000		950,406.00	950,406.00	751,620.44	98,161.80	100,623.76	
6200	BUILDING & IMPROVEMENT OF BUIL	91,450.00	91,450.00			91,450.00	
6400	Equipment	57,053.00	57,053.00	38,918.33	17,665.59	469.08	
6500	Equipment Replacement	119,450.00	119,450.00			119,450.00	
Total for Object 6000		267,953.00	267,953.00	38,918.33	17,665.59	211,369.08	
7142	Other Tuition, Excess Cost, an	80,000.00	80,000.00			80,000.00	
7310	Direct Support/Indirect Costs					.00	
7616	Trans fr Gen Fund to Cafeteria	64,218.00	64,218.00			64,218.00	
7619	Other Interfund Transfers Out	81,350.00	236,350.00			236,350.00	
Total for Object 7000		225,568.00	380,568.00	.00	.00	380,568.00	
Total for Fund 01 and Expense accounts		5,283,517.00	5,438,517.00	3,778,279.83	318,106.97	1,342,130.20	

Fund 13 - Cafeteria

Balances through August						Fiscal Year 2014/15
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 13 - Cafeteria						
2200	Classified Support Salaries	65,186.00	65,186.00	65,186.54	183.79	184.33-
3202	Public Employees Retirement Sy	5,897.00	5,897.00	5,912.00		15.00-
3312	OASDI-Classified Positions	4,041.00	4,041.00	4,041.52	11.39	11.91-
3322	Medicare-Classified Positions	945.00	945.00	945.11	2.66	2.77-
3402	Health & Welfare-Classified Po	13,840.00	13,840.00	13,840.40		.40-
3502	State Unemployment Insurance-	32.00	32.00	32.63	.09	.72-
3602	Workers' Compensation Insuranc	3,689.00	3,689.00	3,484.40	9.83	194.77
	Total for Object 3000	28,444.00	28,444.00	28,256.06	23.97	163.97
4300	Materials and Supplies	8,500.00	8,500.00	5,322.42	523.06	2,654.52
4400	Non-Capital Equipment (Up to \$			1,471.68		1,471.68-
4700	Food	45,270.00	45,270.00	42,500.00		2,770.00
	Total for Object 4000	53,770.00	53,770.00	49,294.10	523.06	3,952.84
5300	Dues & Membership	261.00	261.00			261.00
5600	Rentals, Leases & Repairs	2,979.00	2,979.00	539.25		2,439.75
5800	Services & Operating Expense	956.00	956.00	326.25	93.75	536.00
5890	Miscellaneous Contracts/Servic				264.00	264.00-
5900	Communications	121.00	121.00			121.00
	Total for Object 5000	4,317.00	4,317.00	865.50	357.75	3,093.75
	Total for Fund 13 and Expense accounts	151,717.00	151,717.00	143,602.20	1,088.57	7,026.23
Fund 35 - State Facility						
5890	Miscellaneous Contracts/Servic				757.07	757.07-
	Total for Fund 35, Expense accounts and Object 5000	.00	.00	.00	757.07	757.07-
Fund 40 - Dist Build						
5890	Miscellaneous Contracts/Servic	3,850.00	3,850.00			3,850.00
6200	BUILDING & IMPROVEMENT OF BUIL	173,500.00	328,500.00	2,200.00	325,962.31	337.69
	Total for Fund 40 and Expense accounts	177,350.00	332,350.00	2,200.00	325,962.31	4,187.69
Fund 73 - Bechen						
5800	Services & Operating Expense	3,000.00	3,000.00			3,000.00
	Total for Fund 73, Expense accounts and Object 5000	3,000.00	3,000.00	.00	.00	3,000.00
	Total for Org 006 - Sierra-Plumas Joint Unified School District	5,615,584.00	5,925,584.00	3,924,082.03	645,914.92	1,355,587.05

ENROLLMENT BY SCHOOL MONTH 2014-2015

	Loyalton Elementary	Loyalton Jr High	Loyalton Sr High	Downieville Elementary	Downieville Jr/Sr High	Sierra Pass Cont	Long Term ISP	TOTAL
Ending 2013-2014	178	42	98	32	21	11	included in site #	382
1st Day 2014-2015	168	50	92	31	18	5	included in site #	364
2013 CALPADS	172	counted w/LHS	146	29	21	9	16	393

	Month							
September	1							
October	2							
November	3							
December	4							
January	5							
February	6							
March	7							
April	8							
May	9							
June	10							

2013-2014	<u>S-PJUSD</u>	<u>SDC</u>	<u>Washoe Cnty</u>
P-1 ADA	351.97	0	13.23
P-2 ADA	351.05	0	13.34
Annual ADA	353.91	0	13.37

Enrollment difference from June 6, 2014 to
August 25, 2014: -18

Long Term ISP: LES - 4 LHS - 5

**Sierra-Plumas Joint Unified School District
2013-2014 Unaudited Actuals**

Presented September 9, 2014

Student Attendance/Enrollment

Attendance:	2010/2011 P2	2011/2012 P2	2012-2013 P2	2013/2014 P2	2014/2015 Proj	2015/2016 Proj
Downieville Elementary	24.97	28.39	26.89	29.17	26.60	24.70
Downieville Jr. High	5.91	5.03	6.72	5.74	5.95	6.82
Downieville Sr. High	20.85	19.50	17.03	13.86	13.30	12.35
Loyalton Elementary	176.05	171.30	156.91	165.24	163.20	159.36
Loyalton Middle	51.89	49.71	48.52	42.58	46.55	56.05
Loyalton High	112.82	107.73	103.16	90.97	96.29	97.52
Sierra Pass – Continuation	1.34	1.15	4.66	3.49	1.00	1.00
District Total	393.83	382.81	363.89	351.05	352.89	357.80
Washoe Students					10.21	10.21
Supplemental Percent				49.34%	49.67%	49.60%
Enrollment:	CBEDS	CBEDS	CBEDS	CBEDS	CBEDS proj	CBEDS proj
Downieville Elementary	28	27	28	29	20	20
Downieville Jr. Sr. High	30	27	24	21	24	24
Loyalton Elementary	187	176	159	172	176	178
Loyalton 7-8 graders	56	49	53	w/LHS	w/LHS	w/LHS
Loyalton High	120	112	104	146	144	146
Sierra Pass – Continuation	3	0	5	9	3	4
District Total	424	391	373	377	367	372

General Fund Form 01:

Ending Fund Balance (page 2, F.2)

Beginning Fund Balance 7/01/2014: \$2,496,090

Ending Fund Balance: 6/30/2014: \$2,755,931 - an increase of (\$259,841).

Components of Ending Fund Balance 2013-2014

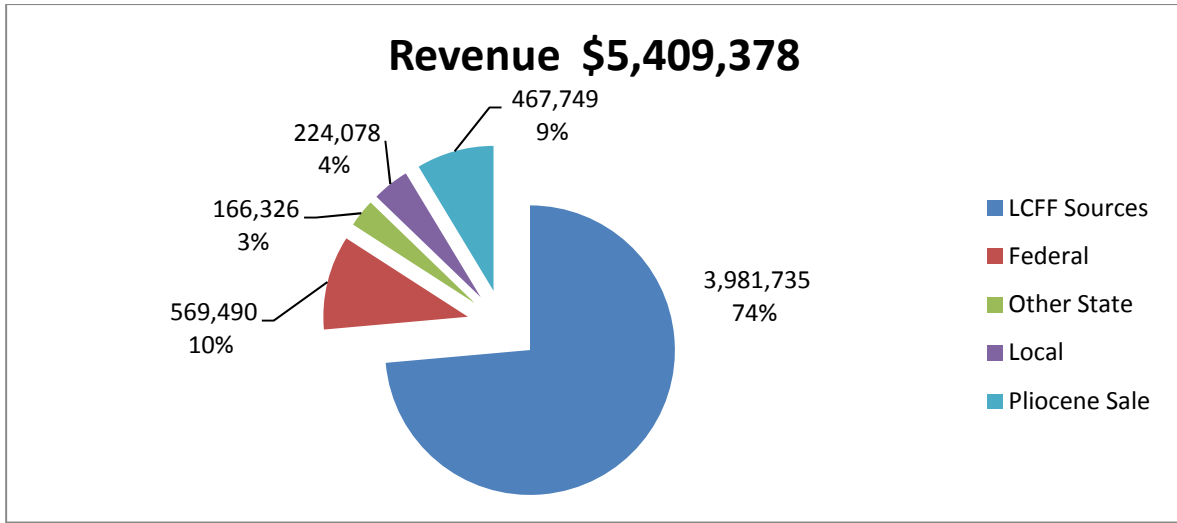
- 1) Revolving Cash: \$ 3,400
- 2) Prepaid Exp.: \$ 3,055
- 3) Restricted: \$ 125,626
- 4) OPEB: \$ 266,936
- 5) REU: \$ 514,950
- 6) Unassigned: \$1,841,964

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. Therefore, most State Categorical programs have been eliminated. District's students per ADA will be funded by their grade level. In addition to the base grade rate will be an increase per K-3 students, 9-12 for Career Technical Education, and supplemental and possible concentration grant funds. The State anticipates full LCFF funding in approximately seven years. Currently, DOF estimates for LCFF gap funding for 2014-15, 2015-16 and 2016-17 are as follows:

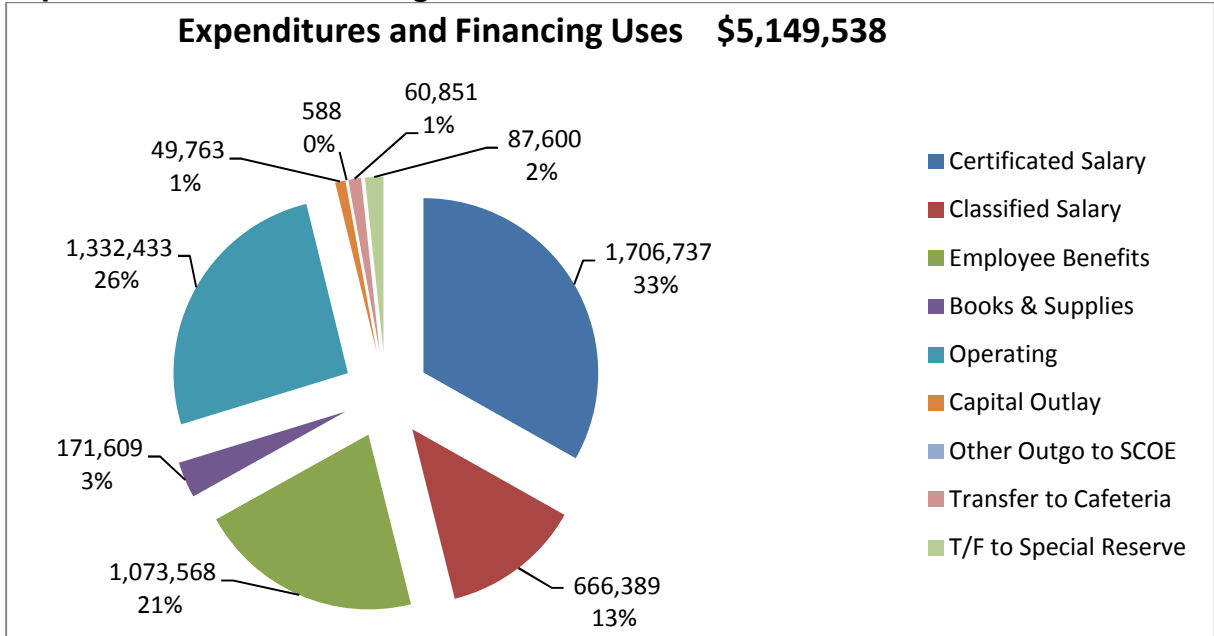
Year	2014-15	2015-16	2016-17
Gap Funding	28.06%	30.39%	19.50%



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	\$3,067,795	\$2,997,032	\$2,983,765	\$3,981,735	\$997,970	\$4,108,347
Federal	742,003	607,441	94,371	569,490	475,119	552,813
Other State	1,074,867	1,126,226	1,079,588	166,326	(913,262)	354,763
Local	255,443	226,560	244,018	224,078	(19,940)	229,191
Pliocene Sale			460,000	467,749	7,749	
Total	\$5,140,108	\$4,957,259	\$4,861,742	\$5,409,378	547,636	\$5,245,114

Expenditures and Financing Uses



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

Description	2011-2012 Actuals	2012-2013 Actuals	2013-2014 Original Budget	2013-2014 Unaudited Actuals	2013-2014 Increase/(decrease) Budget vs. UA	2014-2015 Budget
Certificated	\$1,755,714	\$1,719,914	\$1,690,042	\$1,706,737	16,695	\$1,765,536
Classified	748,129	722,908	659,674	666,389	6,715	701,387
Benefits	1,193,047	1,144,013	1,108,359	1,073,568	(34,791)	1,146,838
Books & Supplies	207,406	184,338	116,473	171,609	55,136	225,829
Services & Operating	1,334,544	1,353,515	1,438,695	1,332,433	(106,262)	950,406
Capital Outlay	76,215	47,280	121,000	49,763	(71,237)	267,953
Special Ed Billback		28,762	27,125		(27,125)	0
Outgo to SCOE				588	588	
Outgo to Washoe						80,000
Trfr to Special Reserve		5,970		87,600	87,600	81,350
Trfr to Cafeteria	41,709	58,496	76,474	60,851	(15,623)	64,218
Trfr to Facility Fund	375	770,601	376,834	0.00	(376,834)	
Total	\$5,357,139	\$6,035,797	\$5,614,676	\$5,149,538	(465,138)	\$5,283,517

➤ Transportation

○ 2013-2014

- Sierra Transportation \$176,949
- White's Bus 475,000
- \$651,949

- State Funding \$488,250
- Local 7,258
- \$495,508

○ 2013-2014 shortfall: \$156,441

➤ Capital Assets.....\$5,060,514

Additions:

Building Improvements:

- LHS Roof/Fire Upgrade\$1,629,269
- AG Barn Repair.....\$ 16,168

Deletions:

Building Improvements:

- LHS Roof/Fire Upgrade\$ 616,003

Work in Progress

Land Improvements:

- Loyaltan High Parking Lot\$ 97,600

➤ Classroom Compensation, Form CEA, per Ed Code 41374

- Minimum percent of current cost expended for classroom is 55%: District's is 52.24%
- Deficiency amount: \$110,962
- County Superintendent waived penalty

➤ Debt

- OPEB obligation, annual required contribution less pay-as-you go: \$266,936
- Compensated Absences Payable: \$14,922

➤ Indirect Cost Preliminary Rate:

- Fiscal Year 2013-2014: 18.30%
- Fiscal Year 2014-2015: 16.44%
- Fiscal Year 2015-2016: 8.76%

➤ Lottery:

- NonProp20
 - Funded at \$125 per ADA
 - Computers and technology material
 - Technology contracted services
 - PowerSchool training
 - Field trip transportation
- Prop20
 - Funded at \$31.00 ADA
 - Instructional textbooks
- No Child Left Behind Maintenance of Effort (MOE)
 - Required effort: \$11,994.24
 - Expenditure per ADA \$13,430.25 MOE Met

OTHER FUNDS

Cafeteria Fund 13:

	<u>Downieville</u>		<u>Loyalton</u>	
<u>Meals Served</u>	<u>13/14</u>	<u>12/13</u>	<u>13/14</u>	<u>12/13</u>
Breakfast	2,994	3,432	7,115	4,775
Lunch	5,548	5,832	18,514	18,077
<u>Cost Per Meal</u>				
Breakfast	\$2.88	\$1.92	\$2.72	\$3.86
Lunch	\$4.52	\$4.08	\$5.86	\$5.76
Deficit	\$9,321		\$51,531	

County School Facilities Fund 35

Loyalton High Replacement roof was completed August 2013 for a total cost of 1.6M, including all abatement. Office of Public Construction Hardship Program released funds August 2014 in the amount of \$1,015,625.

Special Reserve Fund for Capital Outlay Projects

Loyalton High Paving Project at June 30, 2014, was 52% completed for a total cost of \$355,154.

The Portable Restroom project was accepted by the State Spring of 2014. August 2014, the District received \$20,948 from the City leaving a balance of \$11,153.

Foundation Private-Purpose Trust Fund 73

The Scholarship started in 1986 for the purpose to award one scholarship to a qualified Loyalton High School student. The term of the scholarship has been satisfied, and currently the fund awards three scholarships in the amount of \$1,000. Ending Fund Balance as of June 30, 2014 is \$54,217.

Sierra-Plumas JUSD
Artist Program
As of June 30, 2014

Grants and Other Local Funds

SSF	7,000.00
SSF	1,500.00
Art Council LHS	1,487.25
Art Council DES	1,360.34
Art Council DHS	<u>750.00</u>
Total Revenue	12,097.59

Expenditures by Site

LES	3,631.91
DES	3,305.64
DHS	1,957.10
LHS	<u>1,320.59</u>
Total Exp.	10,215.24

The donations were used to hire consultants to bring Art and/or a Music program in the schools.

SSF donation for a music program at LHS did not transpire, nor was the webdesign software purchased. Funds were returned to SSF.

Other Donations

Sierra School Foundation provided other funding directly to the Student Body Accounts.

LES received \$500 from Sierra Valley Grange for the purchase of DVDS.

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

August 12, 2014

Goal Setting Session: 4 pm-6 pm

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

This meeting was not available for videoconferencing.

A. President Mike Moore called the meeting to order at 4 p.m.

B. ROLL CALL

C. APPROVAL OF AGENDA

HALL/WRIGHT

5/0

D. DISCUSSION:

1. Goals for 2014-15 School Year
 - a. Leadership
 - b. Student Academic Program
 - c. Student Support and Safety
 - d. Facilities
 - e. Communication
 - f. Staff Professional Development

ADJOURN FOR BREAK at 5:35 pm and commencement of Sierra County Board Of
Education meeting at 6 pm.

DRYDEN/HALL

5/0

E. RECONVENED at 6:35 pm.

HALL/DRISCOLL

5/0

F. INFORMATION/DISCUSSION ITEMS

1. Correspondence – There was none.
2. Superintendent's Report
 - a. Goals Discussion – Dr. Grant reported that the Goals Discussion included direction for next year and accountability regarding administration configuration. Dr. Grant will share the results with the teachers at the Inservice next week. Ongoing areas of emphasis will be rolled over from last year.
 - b. Facilities Report – Our funding source has changed for district facilities. The LCFF provides us with more control to fund needed facilities repair and maintenance. Now that we are unrestricted we have accomplished the paving of the Loyalton High School parking lot, painting the Downieville School and the "C Complex" in Loyalton.
 - c. Distance Learning- Downieville master schedule for 2014-15 will include online classes during the regular class schedule. There are students, grade 6-8, that are taking an elective or a core class, based on need. At Loyalton High School, online language programs and alternate math courses are available.
 - d. Inter-District Attendance Agreements

3. Business Report
 - a. Board Report-Expenditures by Object 07/01/13 to 6/30/14
 - b. Board Report-Expenditures by Object 7/1/14 to 7/31/14
4. Staff Reports (5 minutes)
 Marla Stock, Loyalton High School Administrator, reported on parent orientation, the 7th and 8th grade Leadership Retreat and upcoming football home game.
5. SPTA Report (5 minutes)
6. Board Members' Report (5 minutes)
 WRIGHT commented positively on Loyalton High School's recent repairs.
7. Public Comment –There was no comment.

G. CONSENT CALENDAR

1. Approval of the minutes of the Regular Board meeting held June 18, 2014
2. Approval of the minutes of the Special Board meeting held July 10, 2014
3. Approval of the bill warrants for the month of June 2014
4. Approval of the bill warrants for the month of July 2014
5. Authorization to Submit Ag Career Tech Education Incentive Grant
6. Approval of assignment of Augustine Corcoran to 2014-2015 Varsity Girls Volleyball Coach, Downieville School
7. Approval of assignment of Augustine Corcoran to 2014-2015 Varsity Boys Basketball Coach, Downieville School
8. Approval of assignment to teach core subjects outside of credential area for 2014-2015 school year:

Teacher	Site	Subject/Grade	Sections	EC § Section
Meschery, M	LHS	English 9,10	4	44263
Griffin, C	LHS	PE, 9-12	2	44865
Nunes, J	LHS	Social Science, 9-12	4	44865
Nunes, J	LHS	Social Science, 7-8	2	44258.3
Fisher, M	LHS	Earth Science, 9-10	1	44865
Fisher, M	LHS	PE, 7-8	2	44258.3
Corcoran, A	DVL	Spanish 9-12	1	44865
Corcoran, A	DVL	PE, 9-12	1	44865
Tassone, S	DVL	Biology, 9-12	1	44865
Tassone, S	DVL	Math, 9-12	1	44865
Tassone, S	DVL	Math, 7-12	1	44258.3

WRIGHT/HALL
 5/0

H. ACTION ITEMS

1. Unfinished Business and General Orders

1415-01 Approval of Revision to Lead Teacher Job Description
WRIGHT/DRISCOLL
5/0

WRIGHT motioned to pull Items 1415-02, 03, 04 and 05 due to awaiting further revision from California School Boards Association. HALL seconded.

1415-02 ~~Approval of Board Policy and/or Administrative Regulation 1312.3, Uniform Complaint Procedures, revision~~

1415-03 ~~Approval of Board Policy and/or Administrative Regulation 1312.4, Williams Uniform Complaint Procedures, revision~~

1415-04 ~~Approval of Board Policy and/or Administrative Regulation 5131.2, Bullying, revision~~

1415-05 ~~Approval of Board Policy and/or Administrative Regulation 5145.7, Sexual Harassment, revision~~

2. New Business

1415-06 Adoption of Resolution No. 14-002, Fiscal Year End 2013-2014 Budget Revision
DRYDEN/WRIGHT

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

1415-07 Approval of Resolution No. 14-003, Resolution Amending Resolution No. 13-012 Ordering Election, Requesting County Elections To Conduct The Election, Requesting Consolidation Of The Election, And Specifications Of The Election Order

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

Sierra-Plumas Joint Unified School District
Governing Board Agenda
August 12, 2014

- 1415-08 Adoption of Resolution No. 14-004, Local Reserves Cap
WRIGHT/HALL
ROLL CALL VOTE: DRISCOLL AYE
DRYDEN AYE
HALL AYE
MOORE AYE
WRIGHT AYE
5/0
- 1415-09 Adoption of Resolution No. 14-005, Authorization to Set Up Online Access and Direct
Deposit Dividends for the C Bechen III Memorial Scholarship Fund
DRYDEN/DRISCOLL
ROLL CALL VOTE: DRISCOLL AYE
DRYDEN AYE
HALL AYE
MOORE AYE
WRIGHT AYE
5/0
- 1415-010 Adoption of Resolution No. 14-006, Home-to-School Transportation
WRIGHT/HALL
ROLL CALL VOTE: DRISCOLL AYE
DRYDEN AYE
HALL AYE
MOORE AYE
WRIGHT AYE
5/0
- 1415-011 Receive and Open Bids for the Sale of Surplus School District Property Located at 605
School Street, Loyalton California, APN017-082-04
DRYDEN Motioned to open the meeting to receive and open any bids for the above property.
HALL seconded. No bids were presented.
- 1415-012 Authorization to fill Classroom Teacher Position, Grades 4-6, 1.0 FTE, Downieville
Elementary School
WRIGHT/DRISCOLL
5/0
- 1415-013 Authorization to hire Mary McDermid, Classroom Teacher, Grades 4-6, 1.0 FTE,
Downieville Elementary School, as of August 21, 2014
WRIGHT/DRISCOLL
5/0
- 1415-014 Authorization to hire Leslie Granka, Classroom Teacher, Sierra Pass Continuation School,
1.0 FTE, as of August 21, 2014
DRYDEN/WRIGHT
5/0

Sierra-Plumas Joint Unified School District
Governing Board Agenda
August 12, 2014

- 1415-015 Accept letter of resignation from Amber Baca-Sainsbury, Library Aide, 2 hours daily (.33 FTE) and Hall/Playground Supervisor 1.5 hours daily (.25 FTE), Downieville School, effective June 30, 2014
WRIGHT/HALL
5/0
- 1415-016 Authorization to fill Library Aide position, .33 FTE, Downieville Elementary School
DRISCOLL/HALL
5/0
- 1415-017 Authorization to fill Hall/Playground Supervisor position, .25 FTE, Downieville Elementary School
HALL/WRIGHT
5/0
- 1415-018 Accept letter of resignation from Laural Colberg, Instructional Aide position, 2.25 hours daily (.375 FTE) and Instructional Aide position, 3.0 hours daily (.50 FTE) Loyalton High School, effective June 30, 2014
DRYDEN/DRISCOLL
5/0
- 1415-019 Authorization to fill Instructional Aide position, .375 FTE, Loyalton High School serving grades 7-8, funded by Title 1
WRIGHT/ DRISCOLL
5/0
- 1415-020 Authorization to fill Instructional Aide position, .50 FTE, Loyalton High School serving grades 7-12, funded by ELL
WRIGHT/DRISCOLL
5/0
- 1415-021 Accept letter of resignation from Rachel Guffin, Instructional Aide position, 1.75 hours daily (.291 FTE) and Instructional Aide position, 1.5 hours daily, Downieville School, effective July 16, 2014
DRYDEN/DRISCOLL
5/0
- 1415-022 Authorization to fill Instructional Aide position, .291 FTE, Downieville Elementary School, serving K-6 grades, funded by Title 1
WRIGHT/HALL
5/0
- 1415-023 Authorization to fill Instructional Aide position, .25 FTE, Downieville Elementary School, serving grades 7-12, funded by ELL
WRIGHT/HALL
5/0
- 1415-024 Approval of 2014-2015 Certificated Substitute List
DRYDEN/DRISCOLL
5/0

Sierra-Plumas Joint Unified School District
Governing Board Agenda
August 12, 2014

- 1415-025 Approval of Alternative Education Teacher job description No. 207.91
WRIGHT/HALL
5/0
- 1415-026 Approval of Declaration of Need for Fully Qualified Educators for the 2014-2015 school year
DRISCOLL/WRIGHT
5/0
- 1415-027 Approval of 2014-15 Professional Development Days, up to 3 Staff Development Activities,
Certificated Staff, per Certificated Collective Bargaining Unit
WRIGHT/HALL
5/0
- 1415-028 Determination per P.C.C. 22050 that an Emergency No Longer Exists Regarding the
July 10, 2014 Agenda Item 1314-260, Emergency Item, LHS Paving Change Orders
WRIGHT/ DRISCOLL
5/0
- 1415-029 Authorization for Superintendent to Enter into an Agreement with Washoe County
Schools for Out of State Tuition Agreement
DRYDEN/HALL
5/0
- 1415-030 Authorization for Superintendent to enter into an agreement with County of Sierra to provide
parking base for school buses at Loyalton High School
WRIGHT/HALL
AYE: DRISCOLL, DRYDEN, HALL, WRIGHT
NO: NONE
ABSENT: NONE
ABSTAIN: MOORE
- 1415-031 Authorization for Superintendent to enter into an agreement with Richard Griffin
Construction to install electrical hookups for school buses at Loyalton High School
WRIGHT/DRISCOLL
5/0
- 1415-032 Authorization for Superintendent to enter into an agreement with Current Electric to install
walkway snow mats at Loyalton Elementary School
HALL/DRISCOLL
5/0
- 1415-033 Authorization for Superintendent to Enter into an Agreement with Osburn's Paving & Snow
Removal to repair Loyalton Elementary School Playground Area
DRISCOLL/DRYDEN
AYE: DRISCOLL, DRYDEN, HALL, WRIGHT
NO: NONE
ABSENT: NONE
ABSTAIN: MOORE

Sierra-Plumas Joint Unified School District
Governing Board Agenda
August 12, 2014

- 1415-034 Approval of Common Core State Standards Plan
WRIGHT/DRISCOLL
5/0
- 1415-035 Authorization for Superintendent to Enter into an Agreement with Capitol Advisor's Group, LLC
DRISCOLL/DRYDEN
5/0
- 1415-036 Authorization for Superintendent to Enter into an Agreement with Forest View Screening for
the purpose of Drug/Alcohol Testing Services
DRISCOLL/HALL
5/0
- 1415-037 Authorization for Superintendent to Enter into an Agreement with James Marta & Company, LLP
WRIGHT/DRISCOLL
5/0

BOARD POLICIES AND ADMINISTRATIVE REGULATIONS
WRIGHT motioned to approve Items 1415-038 through 1415-044 and 1415-046/HALL
seconded.
5/0

- 1415-038 Approval of Board Policy 6141.5 Advanced Placement, revision
- 1415-039 Approval to *Delete* Administrative Regulation , 6141.5 Advanced Placement
- 1415-040 Approval of Board Policy 6142.92, Mathematics Instruction, revision
- 1415-041 Approval of Board Policy 6151, Class Size, revision
- 1415-042 Approval to *Delete* Administrative Regulation 6151, Class Size
- 1415-043 Approval of Board Policy 6162.5, Student Assessment, revision
- 1415-044 Approval of Board Policy 6162.54, Test Integrity/Test Preparation, revision
- 1415-045 ~~Approval of Board Policy 6163.1, Library Media Centers, revision~~
- 1415-046 Approval of Board Policy and Administrative Regulation 6184, Continuation Education,
revision

I. 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. Board Goals

Sierra-Plumas Joint Unified School District
Governing Board Agenda
August 12, 2014

- b. Start of School Update
- c. Unaudited Actuals
- d. Policies

J. ADJOURNMENT

HALL/WRIGHT

5/0

The meeting adjourned at 7:58 pm.

Sharon Dryden, Clerk

Merrill M. Grant, Ed.D., 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
00079476	08/11/2014	CAMILLE ALFRED	01-5200		90.00
00079477	08/11/2014	APPLE COMPUTER, INC.	01-6400		17,665.59
00079478	08/11/2014	AT&T	01-9510		293.13
00079479	08/11/2014	BLACK EAGLE CONSULTING, INC.	40-6200	2,130.00	
			40-9510	225.00	2,355.00
00079480	08/11/2014	CDW GOVERNMENT, INC	01-5890		214.20
00079481	08/11/2014	CENTRAL SANITARY SUPPLY	01-4300	525.04	
			13-4300	176.58	701.62
00079482	08/11/2014	CITY OF LOYALTON	01-5530	4,069.69	
			01-5899	209.57	4,279.26
00079483	08/11/2014	ANN FISHER	01-5200		138.00
00079484	08/11/2014	GRAINGER, INC.	01-4300		389.96
00079485	08/11/2014	MERRILL GRANT	01-5200		330.96
00079486	08/11/2014	KAREN GRESS	01-5200		186.00
00079487	08/11/2014	INLAND SUPPLY	01-4300	383.74	
			13-4300	346.48	730.22
00079488	08/11/2014	MARIAN LAVEZZOLA	01-5600		200.00
00079489	08/11/2014	LIBERTY UTILITIES	01-5510	3,135.54	
			01-5899	151.11	3,286.65
00079490	08/11/2014	MCCUEN CONSTRUCTION, INC.	40-6200	317,175.01	
			40-9510	19,839.06	
			40-9515	16,850.68-	320,163.39
00079491	08/11/2014	MIKE MOORE	76-9576		565.40
00079492	08/11/2014	MOUNTAIN MESSENGER	01-5890		113.75
00079493	08/11/2014	CRM GROUP	40-6200		1,400.00
00079494	08/11/2014	PACIFIC GAS & ELECTRIC COMPANY	01-5510		22.68
00079495	08/11/2014	PEARSON EDUCATION	01-4100		2,484.06
00079496	08/11/2014	POSTMASTER, LOYALTON	01-5900		225.60
00079497	08/11/2014	CHRISTOPHER REKSTAD	01-5200		3,100.00
00079498	08/11/2014	RENAISSANCE LEARNING, INC.	01-5890		8,258.50
00079499	08/11/2014	SAN JOAQUIN COUNTY OFFICE OF EDUCATION	01-5890	225.00	
			01-5899	75.00	300.00
00079500	08/11/2014	ALICIA SCHOFIELD	01-5200		269.68
00079501	08/11/2014	SIERRA BOOSTER	01-5890		19.25
00079502	08/11/2014	SIERRA COUNTY HEALTH DEPARTMENT	01-5510		289.50
00079503	08/11/2014	SIERRA HARDWARE	01-4300		364.16
00079504	08/11/2014	SIERRA-PLUMAS JOINT UNIFIED	01-5890		158.48
00079505	08/11/2014	SIERRA SCHOOLS FOUNDATION	01-9510		5,107.85
00079506	08/11/2014	SUBURBAN PROPANE-1483	01-5540		1,000.93
00079507	08/11/2014	TRI COUNTY SCHOOLS INS. GR.	01-3901	1,219.88	
			01-3902	3,451.76	
			01-9535	13,005.36	
			76-9576	55,671.86	73,348.86
00079508	08/11/2014	U.S. BANK	01-4300	1,080.26	
			01-4350	65.62	
			01-5899	8.40	

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

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

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
00079508	08/11/2014	U.S. BANK	01-9510	585.83	1,740.11
00079509	08/11/2014	VOYAGER FLEET SYSTEMS INC.	01-4300	214.83	
			01-5200	142.10	
			01-9510	27.60	384.53
00079510	08/11/2014	WAYNE WHITE WHITE'S BUS	01-9510		525.00
00079511	08/27/2014	AIRGAS, USA, LLC	01-5600		94.78
00079512	08/27/2014	ALPINE FIRE SERVICE, INC.	01-5600	1,200.91	
			01-5899	43.98	1,244.89
00079513	08/27/2014	AT&T	01-5890	30.96	
			01-5899	16.58	
			01-5910	301.83	349.37
00079514	08/27/2014	CALIFORNIA DEPARTMENT OF ED. ACCOUNTING OFFICE	35-5890		757.07
00079515	08/27/2014	CENTRAL SANITARY SUPPLY	01-4300	526.79	
			01-4400	3,021.43	3,548.22
00079516	08/27/2014	CURRENT ELECTRIC & ALARM, INC.	01-5600	363.75	
			01-5890	85.00	
			01-5899	26.25	475.00
00079517	08/27/2014	DOWNIEVILLE PUBLIC UTILITY DIS	01-5530		496.40
00079518	08/27/2014	EASTERN PLUMAS HEALTH CARE	01-5890		95.00
00079519	08/27/2014	EMPLOYMENT DEVELOPMENT DEPARTMENT	01-3501	603.75	
			01-3502	414.39	1,018.14
00079520	08/27/2014	EVAN-MOOR EDUCATIONAL PUBLISHERS	01-4300		387.95
00079521	08/27/2014	GIRARD & EDWARDS ATTORNEYS AT LAW	01-5810	675.00	
			01-5899	315.00	990.00
00079522	08/27/2014	HOUGHTON MIFFLIN COMPANY	01-4300		195.53
00079523	08/27/2014	INLAND SUPPLY	01-4300		304.85
00079524	08/27/2014	RICHARD JAQUEZ	01-4300		278.77
00079525	08/27/2014	KP CORPORATION	01-4300		64.86
00079526	08/27/2014	MARIAN LAVEZZOLA	01-5600		200.00
00079527	08/27/2014	MCCUEN CONSTRUCTION, INC.	40-9515		16,858.62
00079528	08/27/2014	MIKE MOORE	76-9576		565.40
00079529	08/27/2014	MOUNTAIN MESSENGER	13-5800		93.75
00079530	08/27/2014	OLIVER WORLDCLASS LABS	01-4400		1,668.04
00079531	08/27/2014	PACIFIC GAS & ELECTRIC COMPANY	01-5510		1,267.78
00079532	08/27/2014	POSTMASTER, DOWNIEVILLE	01-5900		500.00
00079533	08/27/2014	RICHARD GRIFFIN CONSTRUCTION	01-5890		4,552.50
00079534	08/27/2014	SCHOOL HEALTH CORPORATION	01-4300		195.65
00079535	08/27/2014	SCHOOL SERV. OF CALIF. INC.	01-5890		2,580.00
00079536	08/27/2014	SCHOOL PATHWAYS LLC	01-5800		150.00
00079537	08/27/2014	SIERRA COUNTY HEALTH DEPARTMENT	01-5510		289.50
00079538	08/27/2014	INTERMOUNTAIN DISPOSAL, INC.	01-5520	451.00	
			01-5899	9.00	460.00
00079539	08/27/2014	SIERRA VALLEY HOME CENTER	01-4300		765.25
00079540	08/27/2014	STAPLES CONTRACT & COMM.	01-4300	1,670.87	

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

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

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
00079540	08/27/2014	STAPLES CONTRACT & COMM.	01-5899	34.02	1,704.89
00079541	08/27/2014	STARFALL EDUCATION	01-4300		456.15
00079542	08/27/2014	DEPARTMENT OF JUSTICE ACCOUNTING OFFICE	01-5890		145.00
00079543	08/27/2014	TERMINIX PROCESSING CENTER	01-5890		104.00
00079544	08/27/2014	VERIZON WIRELESS	01-5910		46.20
00079545	08/27/2014	ANDREA WHITE	01-5200		145.01
00079546	08/27/2014	ALLEN WRIGHT	01-5200		21.00
Total Number of Checks				71	493,771.89

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	General Fund	63	94,818.34
13	Cafeteria Fund	3	616.81
35	State School Facility Fund	1	757.07
40	Special Reserve for Capital Ou	4	340,777.01
76	Warrant/Pass Though (payroll)	3	56,802.66
Total Number of Checks		71	493,771.89
Less Unpaid Sales Tax Liability			.00
Net (Check Amount)			493,771.89

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 14-007
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 requires this board to establish annually, by resolution at a regular or special meeting, the appropriations limit for the District; 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-Plumas Joint Unified School District held September 9, 2014, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:
VACANT:

Sharon Dryden, 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 district's prior year Gann data reported to the CDE)	2012-13 Actual			2013-14 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	2,586,125.90		2,586,125.90			2,622,476.37
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	364.07		364.07			351.05
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2012-13			Adjustments to 2013-14		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2013-14 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2013-14 P2 Report			2014-15 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	351.05		351.05	364.28		364.28
2. Total Charter Schools ADA (Form A, Line C4)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			351.05			364.28
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2013-14 Actual			2014-15 Budget		
1. Homeowners' Exemption (Object 8021)	18,532.00		18,532.00	0.00		0.00
2. Timber Yield Tax (Object 8022)	43,082.33		43,082.33	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	2,286.97		2,286.97	0.00		0.00
4. Secured Roll Taxes (Object 8041)	2,260,578.38		2,260,578.38	2,399,814.00		2,399,814.00
5. Unsecured Roll Taxes (Object 8042)	87,830.53		87,830.53	0.00		0.00
6. Prior Years' Taxes (Object 8043)	1,984.79		1,984.79	0.00		0.00
7. Supplemental Taxes (Object 8044)	3,616.34		3,616.34	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	154,583.96		154,583.96	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Obj. 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	0.00		0.00	0.00		0.00
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	2,572,495.30	0.00	2,572,495.30	2,399,814.00	0.00	2,399,814.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	2,572,495.30	0.00	2,572,495.30	2,399,814.00	0.00	2,399,814.00

	2013-14 Calculations			2014-15 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			0.00			0.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	1,409,240.00		1,409,240.00	1,708,533.00		1,708,533.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. Class Size Reduction, Grades K-3 (Object 8434)	0.00		0.00			
27. TOTAL STATE AID RECEIVED (Lines C24 through C26)	1,409,240.00	0.00	1,409,240.00	1,708,533.00	0.00	1,708,533.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	4,941,629.03		4,941,629.03	5,245,114.00		5,245,114.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	14,764.49		14,764.49	15,000.00		15,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			2,586,125.90			2,622,476.37
2. Inflation Adjustment			1.0512			0.9977
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9642			1.0377
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			2,621,211.97			2,715,084.64
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			2,572,495.30			2,399,814.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C27 or less than zero)			42,126.00			43,713.60
b. Maximum State Aid in Local Limit (Lesser of Line C27 or Lines D4 minus D5 plus C23; but not less than zero)			48,716.67			315,270.64
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			48,716.67			315,270.64
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C29 divided by [Lines C28 minus C29] times [Lines D5 plus D6c])			7,855.07			7,786.88
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			2,580,350.37			2,407,600.88
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C27 or less than zero)			42,126.00			307,483.76
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			2,580,350.37			
b. State Subventions (Line D8)			42,126.00			
c. Less: Excluded Appropriations (Line C23)			0.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			2,622,476.37			

	2013-14 Calculations			2014-15 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; 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	[REDACTED]		1,264.40	[REDACTED]		
Summary	2013-14 Actual			2014-15 Budget		
11. Adjusted Appropriations Limit (Lines D4 plus D10)	[REDACTED]		2,622,476.37	[REDACTED]		
12. Appropriations Subject to the Limit (Line D9d)			2,622,476.37			

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

[This section contains multiple horizontal lines for providing an explanation for each entry in the adjustments column.]

Rose Asquith
Gann Contact Person

530-993-1660 x *838
Contact Phone Number



JAMES MARTA & Co LLP
CERTIFIED PUBLIC
ACCOUNTANTS



Sierra-Plumas Joint Unified School District

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-Plumas Joint Unified School District
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)
\$ 133,535	\$ 84,450	\$ 49,085	\$ -	\$ 1,033,624	\$ 1,033,624

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
Certified Public Accountants

Accounting, Auditing, Consulting, and Tax

Independent Accountant's Report
on Applying Agreed-Upon Procedures

To the Board and Management
Sierra-Plumas Joint Unified School District

We have performed the procedures enumerated below, which were agreed to by the Board and management of Sierra-Plumas Joint Unified School District (*the "District"*), solely to assist you in calculating the liability for Retiree Health Benefits of the District 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 District'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 District:
 - A. A copy of the retiree health benefits plan offered to employees of the District 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 District 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 \$1,033,624 and the annual required contribution is \$133,535. 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-Plumas Joint Unified School District 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 District, 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-Plumas Joint Unified School District 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 - \$2,104,299

Unfunded Actuarially Accrued Liability (UAAL) - \$1,033,624

Normal Cost - \$84,450

Amortized UAAL - \$49,085

Annual Required Contribution - \$133,535 (Normal Cost + Amortized UAAL)

Estimated Pay-As-You-Go Cost - \$37,704

DESCRIPTION OF RETIREE BENEFITS PLAN

The District 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 District, 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 District, 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 District 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	\$ 1,967,477
	Post-65	126,957
Subtotal		2,094,434
Retiree:	Pre-65	4,932
	Post-65	4,932
Subtotal		9,865
Subtotal	Pre-65	1,972,409
Subtotal	Post-65	131,890
Grand Total		\$ 2,104,299

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	37
Per Capital Normal Cost	
Pre-65	\$ 2,413
Post-65	4,209
First Year Normal Cost	
Pre-65	\$ 76,032
Post-65	8,418
Total	\$ 84,450

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	\$ 941,449
	Post-65	<u>82,311</u>
Subtotal		<u>1,023,760</u>
Retiree:	Pre-65	4,932
	Post-65	<u>4,932</u>
Subtotal		<u>9,864</u>
Subtotal	Pre-65	946,381
Subtotal	Post-65	87,243
Grand Total		<u>1,033,624</u>
Funded at July 1, 2014		-
Unfunded AAL		<u><u>\$ 1,033,624</u></u>
UAAL Amortization		<u><u>\$ 49,085</u></u>

The actuarial accrued liability is the amount attributed to an employee's past service. The District 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%.

	<u>2015</u>	<u>2016</u>	<u>2017</u>
Annual required Contribution	\$ 133,535	\$ 133,535	\$ 133,535
Interest on net OPEB obligation	5,339	7,114	8,073
Adjustment to annual required contribution	<u>(12,428)</u>	<u>(16,559)</u>	<u>(18,793)</u>
Annual OPEB cost (expense)	126,446	124,089	122,815
Estimated contributions	<u>37,704</u>	<u>76,122</u>	<u>61,482</u>
Increase in net OPEB obligation	88,742	47,967	61,333
Net OPEB obligation - beginning of year	<u>266,936</u>	<u>355,678</u>	<u>403,645</u>
Net OPEB obligation - end of year	<u><u>\$ 355,678</u></u>	<u><u>\$ 403,645</u></u>	<u><u>\$ 464,979</u></u>

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 District 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 District, 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 District, 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 District 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 District'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 District's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC). The District 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 District'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	\$ 133,535
Interest on net OPEB obligation	5,339
Adjustment to annual required contribution	<u>(12,428)</u>
 Annual OPEB cost (expense)	 126,446
 Estimated contributions	 <u>37,704</u>
 Increase in net OPEB obligation	 88,742
 Net OPEB obligation - beginning of year	 <u>266,936</u>
 Net OPEB obligation - end of year	 <u><u>\$ 355,678</u></u>

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

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

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
June 30, 2013	\$ 117,322	78%	\$ 191,242
June 30, 2014	\$ 116,443	35%	\$ 266,936
June 30, 2015	\$ 126,446	30%	\$ 355,678

Funding Status and Funding Progress

As of July 1, 2014, the actuarial accrued liability (AAL) for benefits was \$1,033,624, 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.

APPENDIX A
REQUIRED FOOTNOTE DISCLOSURE
(Continued)

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 District 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)
7/1/2008	\$ 883,923	\$ -	\$ 883,923	0%	\$ 2,487,297	35.5%
7/1/2011	\$ 1,175,680	\$ -	\$ 1,175,680	0%	\$ 2,807,181	41.9%
7/1/2014	\$ 1,033,624	\$ -	\$ 1,033,624	0%	\$ 2,455,000	42.1%

**APPENDIX B
EMPLOYEE DATA**

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

As of July 1, 2014, there were 36 active employees and 2 retirees receiving benefits. The average age of active employees was 52 years and the average years of service was 17 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 – PLUMAS JOINT UNIFIED SCHOOL DISTRICT

305 South Lincoln Street, P.O. Box 157, Sierraville, CA 96126
 Tel: (530) 994-1044 Fax: (530) 994-1045

REQUEST FOR FIELD TRIP

(Not required for regularly scheduled athletic trips)

***** PURCHASE ORDER and LIST OF STUDENTS REQUIRED FOR EACH TRIP REQUEST *****

Prepayment Required?	Yes	Date Due: <u>8/4/14</u>
	No	To: National FFA Conference
		<small>(Itemize on Page 2)</small>
<input type="checkbox"/>		

School: LHS Date of Trip: 10-29-14 to 11-4-14

K-8	9-12	Total # of Students
	x	~12

Time of Departure	Time of Return
8 am	6pm

Description of Trip (include specific information on establishments you plan to visit and their educational value):

National FFA Leadership Conference, and Washington DC

Destination (City & State)
Washington DC, Louisville, KY

Out of State Waiver Distributed to Parents

x Yes No

Chaperon List

1/10 students (K-8)	1/20 students (9-12)
<u>Samantha Gudotti</u>	
<u>Bowdy Griffin</u>	<u>Mrs. Griffin</u>

Total Cost of Trip: \$ 4950 (from Page 2)

Other source of funding: \$

Other source(s):

Approval

Authorizing Agent	Signature	Date
Administrator:	<u>Marla H Stock</u>	<u>8/1/14</u>
Superintendent:	<u>Jim Hunt</u>	<u>8/21/14</u>

Note: Signature on waiver of all claims required for all students and pupils taking out-of-state field trips or excursions (Ed. Code Section 355330). Please submit to the District Business office for approval at least three weeks in advance of the date of the scheduled trip.

*** Did you attach your list of students and all relevant backup documents? This request **will be returned without a list of students attached**. If any of the trip is to be funded by the District a Purchase Order Request **must** be submitted. ***

Substitute(s)

Number of Substitute Days/Hours needed:	5
Substitute Job Classification:	teacher
Account No. Charged (Substitute Salary): (required)	perkins

Transportation

School Van <input type="checkbox"/>	Personal Vehicle <input type="checkbox"/> <small>*Insurance information must be on file</small>	Other:
Vendor Name:		
Funding Source:	<input checked="" type="checkbox"/> District Office <input type="checkbox"/> Student Body Funds <input type="checkbox"/> Other	

Registration

Cost of Registration: (Attach copy of entire flyer)	\$4950 (student 1550 advisor 1850) 12
Vendor Name:	CA FFA Assoc PO Box 460 Galt, CA 95632
Vendor Address:	
Vendor Phone:	
Funding Source:	<input type="checkbox"/> District Office <input checked="" type="checkbox"/> Student Body Funds <input type="checkbox"/> Other \$1,850.00 \$3,100.00

Entrance Tickets/Lodging/Meals

Cost of Entrance Tickets:	Included	
<i>Vendor Name(s)</i>	<i>Vendor Address(es)</i>	<i>Vendor Phone(s)</i>
Funding Source:	<input type="checkbox"/> District Office <input checked="" type="checkbox"/> Student Body Funds <input type="checkbox"/> Other	
Cost of Meals:	Breakfast included, students to pay for lunch and dinners	
<i>Vendor Name(s)</i>	<i>Vendor Address(es)</i>	<i>Vendor Phone(s)</i>
Funding Source:	<input type="checkbox"/> District Office <input type="checkbox"/> Student Body Funds <input type="checkbox"/> Other	
Cost of Lodging:	Included in the 1550 per student and 1850 per advisor	
<i>Vendor Name(s)</i>	<i>Vendor Address(es)</i>	<i>Vendor Phone(s)</i>
Funding Source:	<input type="checkbox"/> District Office <input type="checkbox"/> Student Body Funds <input type="checkbox"/> Other	

Extra Duty Sessions (Certificated Staff Only)

Total Number of Extra Duty Sessions Anticipated:	3
Superintendent Signature:	
Funding Program:	Ag Incentive/Perkins

**Sierra-Plumas Joint Unified School District
2013-2014 Unaudited Actuals**

Presented September 9, 2014

Student Attendance/Enrollment

Attendance:	2010/2011 P2	2011/2012 P2	2012-2013 P2	2013/2014 P2	2014/2015 Proj	2015/2016 Proj
Downieville Elementary	24.97	28.39	26.89	29.17	26.60	24.70
Downieville Jr. High	5.91	5.03	6.72	5.74	5.95	6.82
Downieville Sr. High	20.85	19.50	17.03	13.86	13.30	12.35
Loyalton Elementary	176.05	171.30	156.91	165.24	163.20	159.36
Loyalton Middle	51.89	49.71	48.52	42.58	46.55	56.05
Loyalton High	112.82	107.73	103.16	90.97	96.29	97.52
Sierra Pass – Continuation	1.34	1.15	4.66	3.49	1.00	1.00
District Total	393.83	382.81	363.89	351.05	352.89	357.80
Washoe Students					10.21	10.21
Supplemental Percent				49.34%	49.67%	49.60%
Enrollment:	CBEDS	CBEDS	CBEDS	CBEDS	CBEDS proj	CBEDS proj
Downieville Elementary	28	27	28	29	20	20
Downieville Jr. Sr. High	30	27	24	21	24	24
Loyalton Elementary	187	176	159	172	176	178
Loyalton 7-8 graders	56	49	53	w/LHS	w/LHS	w/LHS
Loyalton High	120	112	104	146	144	146
Sierra Pass – Continuation	3	0	5	9	3	4
District Total	424	391	373	377	367	372

General Fund Form 01:

Ending Fund Balance (page 2, F.2)

Beginning Fund Balance 7/01/2014: \$2,496,090

Ending Fund Balance: 6/30/2014: \$2,755,931 - an increase of (\$259,841).

Components of Ending Fund Balance 2013-2014

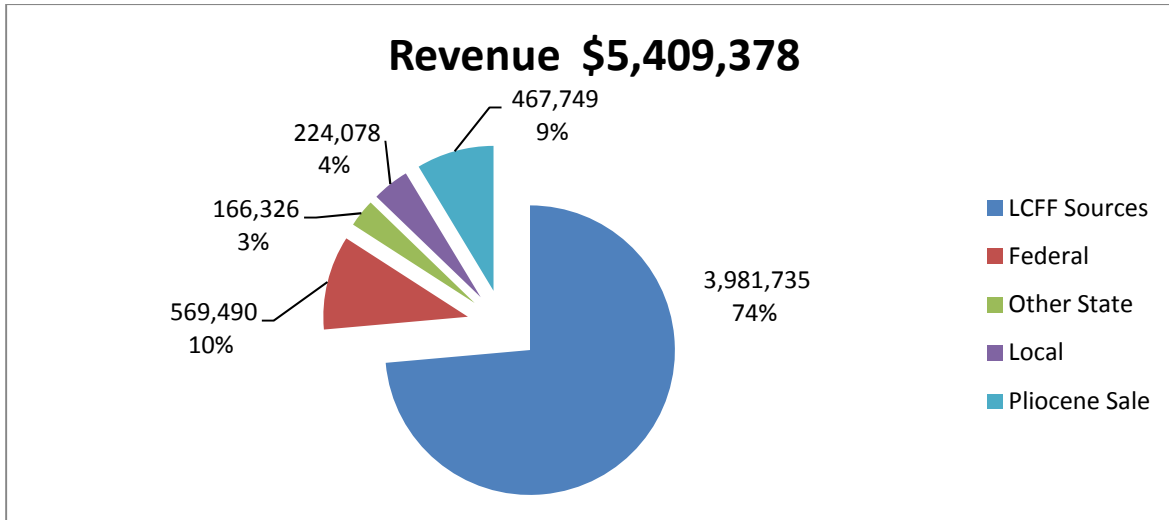
- 1) Revolving Cash: \$ 3,400
- 2) Prepaid Exp.: \$ 3,055
- 3) Restricted: \$ 125,626
- 4) OPEB: \$ 266,936
- 5) REU: \$ 514,950
- 6) Unassigned: \$1,841,964

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. Therefore, most State Categorical programs have been eliminated. District's students per ADA will be funded by their grade level. In addition to the base grade rate will be an increase per K-3 students, 9-12 for Career Technical Education, and supplemental and possible concentration grant funds. The State anticipates full LCFF funding in approximately seven years. Currently, DOF estimates for LCFF gap funding for 2014-15, 2015-16 and 2016-17 are as follows:

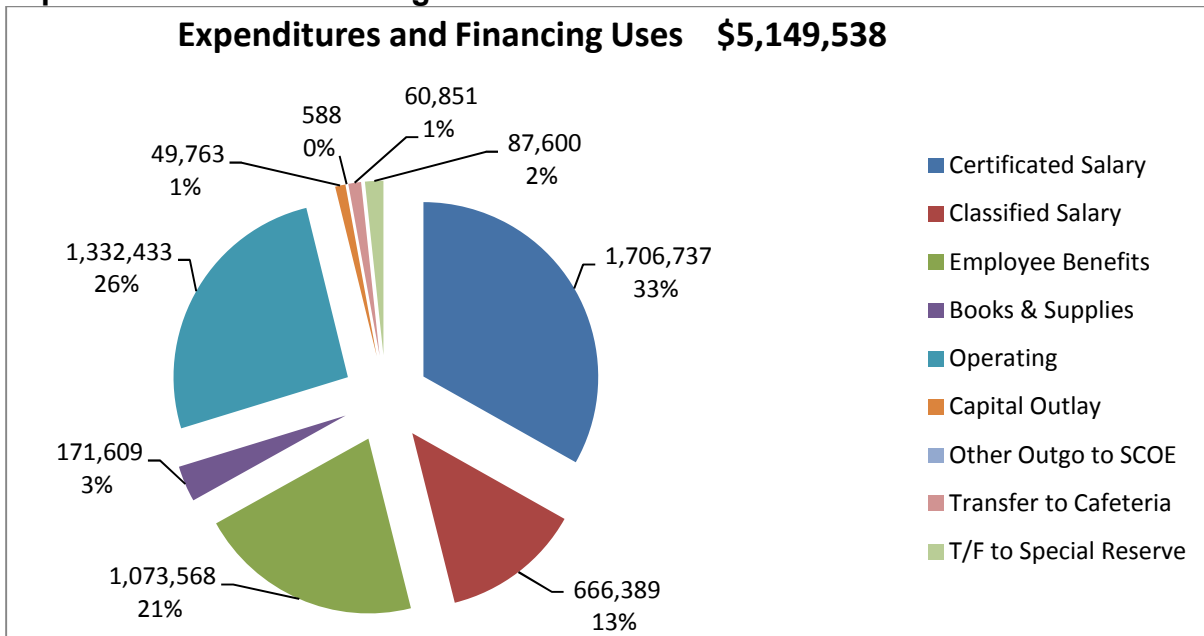
Year	2014-15	2015-16	2016-17
Gap Funding	28.06%	30.39%	19.50%



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	\$3,067,795	\$2,997,032	\$2,983,765	\$3,981,735	\$997,970	\$4,108,347
Federal	742,003	607,441	94,371	569,490	475,119	552,813
Other State	1,074,867	1,126,226	1,079,588	166,326	(913,262)	354,763
Local	255,443	226,560	244,018	224,078	(19,940)	229,191
Pliocene Sale			460,000	467,749	7,749	
Total	\$5,140,108	\$4,957,259	\$4,861,742	\$5,409,378	547,636	\$5,245,114

Expenditures and Financing Uses



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

Description	2011-2012 Actuals	2012-2013 Actuals	2013-2014 Original Budget	2013-2014 Unaudited Actuals	2013-2014 Increase/(decrease) Budget vs. UA	2014-2015 Budget
Certificated	\$1,755,714	\$1,719,914	\$1,690,042	\$1,706,737	16,695	\$1,765,536
Classified	748,129	722,908	659,674	666,389	6,715	701,387
Benefits	1,193,047	1,144,013	1,108,359	1,073,568	(34,791)	1,146,838
Books & Supplies	207,406	184,338	116,473	171,609	55,136	225,829
Services & Operating	1,334,544	1,353,515	1,438,695	1,332,433	(106,262)	950,406
Capital Outlay	76,215	47,280	121,000	49,763	(71,237)	267,953
Special Ed Billback		28,762	27,125		(27,125)	0
Outgo to SCOE				588	588	
Outgo to Washoe						80,000
Trfr to Special Reserve		5,970		87,600	87,600	81,350
Trfr to Cafeteria	41,709	58,496	76,474	60,851	(15,623)	64,218
Trfr to Facility Fund	375	770,601	376,834	0.00	(376,834)	
Total	\$5,357,139	\$6,035,797	\$5,614,676	\$5,149,538	(465,138)	\$5,283,517

➤ Transportation

○ 2013-2014

- Sierra Transportation \$176,949
- White's Bus 475,000
- \$651,949

- State Funding \$488,250
- Local 7,258
- \$495,508

○ 2013-2014 shortfall: \$156,441

➤ Capital Assets.....\$5,060,514

Additions:

Building Improvements:

- LHS Roof/Fire Upgrade\$1,629,269
- AG Barn Repair.....\$ 16,168

Deletions:

Building Improvements:

- LHS Roof/Fire Upgrade\$ 616,003

Work in Progress

Land Improvements:

- Loyalton High Parking Lot\$ 97,600

➤ Classroom Compensation, Form CEA, per Ed Code 41374

- Minimum percent of current cost expended for classroom is 55%: District's is 52.24%
- Deficiency amount: \$110,962
- County Superintendent waived penalty

➤ Debt

- OPEB obligation, annual required contribution less pay-as-you go: \$266,936
- Compensated Absences Payable: \$14,922

➤ Indirect Cost Preliminary Rate:

- Fiscal Year 2013-2014: 18.30%
- Fiscal Year 2014-2015: 16.44%
- Fiscal Year 2015-2016: 8.76%

➤ Lottery:

- NonProp20
 - Funded at \$125 per ADA
 - Computers and technology material
 - Technology contracted services
 - PowerSchool training
 - Field trip transportation
- Prop20
 - Funded at \$31.00 ADA
 - Instructional textbooks
- No Child Left Behind Maintenance of Effort (MOE)
 - Required effort: \$11,994.24
 - Expenditure per ADA \$13,430.25 MOE Met

OTHER FUNDS

Cafeteria Fund 13:

	<u>Downieville</u>		<u>Loyalton</u>	
<u>Meals Served</u>	<u>13/14</u>	<u>12/13</u>	<u>13/14</u>	<u>12/13</u>
Breakfast	2,994	3,432	7,115	4,775
Lunch	5,548	5,832	18,514	18,077
<u>Cost Per Meal</u>				
Breakfast	\$2.88	\$1.92	\$2.72	\$3.86
Lunch	\$4.52	\$4.08	\$5.86	\$5.76
Deficit	\$9,321		\$51,531	

County School Facilities Fund 35

Loyalton High Replacement roof was completed August 2013 for a total cost of 1.6M, including all abatement. Office of Public Construction Hardship Program released funds August 2014 in the amount of \$1,015,625.

Special Reserve Fund for Capital Outlay Projects

Loyalton High Paving Project at June 30, 2014, was 52% completed for a total cost of \$355,154.

The Portable Restroom project was accepted by the State Spring of 2014. August 2014, the District received \$20,948 from the City leaving a balance of \$11,153.

Foundation Private-Purpose Trust Fund 73

The Scholarship started in 1986 for the purpose to award one scholarship to a qualified Loyalton High School student. The term of the scholarship has been satisfied, and currently the fund awards three scholarships in the amount of \$1,000. Ending Fund Balance as of June 30, 2014 is \$54,217.

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2013-14 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed _____
Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: Sep 12, 2014

To the Superintendent of Public Instruction:

2013-14 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

For School District:

Rose ASquith
Name
Business Manager
Title
530-993-1660 x *838
Telephone
rasquith@spjUSD.org
E-mail Address

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Name
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E-mail Address

SELECTION OF BUDGET ADOPTION CYCLE:

Pursuant to Education Code Section 42127(i), this school district elects to use the following 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
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	52.24%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$110,961.38
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.	\$1,264.40
	Adjusted Appropriations Limit	\$2,622,476.37
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$2,622,476.37
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2015-16, subject to CDE approval.	8.76%
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 Met
	MOE Deficiency Percentage - Based on Expenditures Per ADA	

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)	
A. REVENUES							
1) LCFF Sources	3,981,735.30	0.00	3,981,735.30	4,108,347.00	0.00	4,108,347.00	3.2%
2) Federal Revenue	452,636.38	116,853.92	569,490.30	425,000.00	127,813.00	552,813.00	-2.9%
3) Other State Revenue	66,158.34	100,167.59	166,325.93	58,063.00	296,700.00	354,763.00	113.3%
4) Other Local Revenue	172,720.51	51,356.99	224,077.50	205,946.00	23,245.00	229,191.00	2.3%
5) TOTAL REVENUES	4,673,250.53	268,378.50	4,941,629.03	4,797,356.00	447,758.00	5,245,114.00	6.1%
B. EXPENDITURES							
1) Certificated Salaries	1,654,440.38	52,296.39	1,706,736.77	1,733,593.00	31,943.00	1,765,536.00	3.4%
2) Classified Salaries	613,794.38	52,595.04	666,389.42	644,887.00	56,500.00	701,387.00	5.3%
3) Employee Benefits	1,046,567.34	27,000.31	1,073,567.65	1,120,671.00	26,167.00	1,146,838.00	6.8%
4) Books and Supplies	139,278.83	32,330.48	171,609.31	128,247.00	97,582.00	225,829.00	31.6%
5) Services and Other Operating Expenditures	1,280,974.54	51,458.16	1,332,432.70	903,655.00	46,751.00	950,406.00	-28.7%
6) Capital Outlay	49,762.71	0.00	49,762.71	41,000.00	226,953.00	267,953.00	438.5%
7) Other Outgo (excluding Transfers of Indirect Costs)	0.00	587.96	587.96	80,000.00	0.00	80,000.00	13506.4%
8) Other Outgo - Transfers of Indirect Costs	(15,295.57)	15,295.57	0.00	(14,329.00)	14,329.00	0.00	0.0%
9) TOTAL EXPENDITURES	4,769,522.61	231,563.91	5,001,086.52	4,637,724.00	500,225.00	5,137,949.00	2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES. (A5 - B9)	(96,272.08)	36,814.59	(59,457.49)	159,632.00	(52,467.00)	107,165.00	-280.2%
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	148,451.06	0.00	148,451.06	145,568.00	0.00	145,568.00	-1.9%
2) Other Sources/Uses							
a) Sources	467,749.45	0.00	467,749.45	0.00	0.00	0.00	-100.0%
b) Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	(26,376.39)	26,376.39	0.00	(27,954.00)	27,954.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES	292,922.00	26,376.39	319,298.39	(173,522.00)	27,954.00	(145,568.00)	-145.6%

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)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			196,649.92	63,190.98	259,840.90	(13,890.00)	(24,513.00)	(38,403.00)	-114.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	2,433,654.82	62,435.54	2,496,090.36	2,630,304.74	125,626.52	2,755,931.26	10.4%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)			2,433,654.82	62,435.54	2,496,090.36	2,630,304.74	125,626.52	2,755,931.26	10.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,433,654.82	62,435.54	2,496,090.36	2,630,304.74	125,626.52	2,755,931.26	10.4%
2) Ending Balance, June 30 (E + F1e)			2,630,304.74	125,626.52	2,755,931.26	2,616,414.74	101,113.52	2,717,528.26	-1.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	3,400.00	0.00	3,400.00	3,400.00	0.00	3,400.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	3,055.13	0.00	3,055.13	3,055.00	0.00	3,055.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	125,626.52	125,626.52	0.00	102,510.35	102,510.35	-18.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	266,936.00	0.00	266,936.00	351,691.00	0.00	351,691.00	31.8%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	521,021.00	0.00	521,021.00	521,021.00	0.00	521,021.00	0.0%
Unassigned/Unappropriated Amount		9790	1,835,892.61	0.00	1,835,892.61	1,737,247.74	(1,396.83)	1,735,850.91	-5.4%

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	2,283,499.94	116,668.93	2,400,168.87			
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	3,400.00	0.00	3,400.00			
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	2,959.84	6,401.04	9,360.88			
4) Due from Grantor Government		9290	124,998.42	13,155.49	138,153.91			
5) Due from Other Funds		9310	790,911.11	0.00	790,911.11			
6) Stores		9320	0.00	0.00	0.00			
7) Prepaid Expenditures		9330	3,055.13	0.00	3,055.13			
8) Other Current Assets		9340	0.00	0.00	0.00			
9) TOTAL ASSETS			3,208,824.44	136,225.46	3,345,049.90			
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	410,518.78	7,704.57	418,223.35			
2) Due to Grantor Governments		9590	168,000.92	2,894.37	170,895.29			
3) Due to Other Funds		9610	0.00	0.00	0.00			
4) Current Loans		9640	0.00	0.00	0.00			
5) Unearned Revenue		9650	0.00	0.00	0.00			
6) TOTAL LIABILITIES			578,519.70	10,598.94	589,118.64			
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
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	
	2,630,304.74	125,626.52	2,755,931.26			

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	1,070,006.00	0.00	1,070,006.00	1,274,807.00	0.00	1,274,807.00	19.1%
Education Protection Account State Aid - Current Year	339,234.00	0.00	339,234.00	433,726.00	0.00	433,726.00	27.9%
State Aid - Prior Years	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions	18,532.00	0.00	18,532.00	0.00	0.00	0.00	-100.0%
Timber Yield Tax	43,082.33	0.00	43,082.33	0.00	0.00	0.00	-100.0%
Other Subventions/in-Lieu Taxes	2,286.97	0.00	2,286.97	0.00	0.00	0.00	-100.0%
County & District Taxes Secured Roll Taxes	2,260,578.38	0.00	2,260,578.38	2,399,814.00	0.00	2,399,814.00	6.2%
Unsecured Roll Taxes	87,830.53	0.00	87,830.53	0.00	0.00	0.00	-100.0%
Prior Years' Taxes	1,984.79	0.00	1,984.79	0.00	0.00	0.00	-100.0%
Supplemental Taxes	3,616.34	0.00	3,616.34	0.00	0.00	0.00	-100.0%
Education Revenue Augmentation Fund (ERAF)	154,583.96	0.00	154,583.96	0.00	0.00	0.00	-100.0%
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%
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	3,981,735.30	0.00	3,981,735.30	4,108,347.00	0.00	4,108,347.00	3.2%
LCFF Transfers							
Unrestricted LCFF Transfers - Current Year	0.00	0.00	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)		
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
TOTAL LCFF SOURCES			3,981,735.30	0.00	3,981,735.30	4,108,347.00	0.00	4,108,347.00	3.2%	
FEDERAL REVENUE										
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Forest Reserve Funds		8260	451,601.38	0.00	451,601.38	425,000.00	0.00	425,000.00	-5.9%	
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	58,684.13	0.00	58,684.13	65,890.00	0.00	65,890.00	12.3%	
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
NCLB: Title II, Part A, Teacher Quality	4035	8290	38,064.10	0.00	38,064.10	46,000.00	0.00	46,000.00	20.8%	
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	

Description	Resource Codes	Object Codes	2013-14 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 II, 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, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		1,454.57	1,454.57		2,788.00	2,788.00	91.7%
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	1,035.00	18,651.12	19,686.12	0.00	13,135.00	13,135.00	-33.3%
TOTAL, FEDERAL REVENUE			452,636.38	116,853.92	569,490.30	425,000.00	127,813.00	552,813.00	-2.9%
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		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	13,685.00	0.00	13,685.00	13,585.00	0.00	13,585.00	-0.7%
Lottery - Unrestricted and Instructional Materials		8560	47,885.21	13,304.96	61,190.17	44,478.00	10,000.00	54,478.00	-11.0%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/in-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%

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, 6690	8590		0.00	0.00			0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00			210,900.00	210,900.00	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		76,165.00	76,165.00			75,800.00	75,800.00	-0.5%
All Other State Revenue	All Other	8590	4,588.13	10,697.63	15,285.76		58,063.00	0.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			66,158.34	100,167.59	166,325.93		58,063.00	296,700.00	354,763.00	113.3%

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)
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%
Unsecured Roll	0.00	0.00	0.00	0.00	0.00	0.00%
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	0.00%
Supplemental Taxes	0.00	0.00	0.00	0.00	0.00	0.00%
Non-Ad Valorem Taxes						
Parcel Taxes	0.00	0.00	0.00	0.00	0.00	0.00%
Other	0.00	0.00	0.00	0.00	0.00	0.00%
Community Redevelopment Funds						
Not Subject to LCFF Deduction	0.00	0.00	0.00	0.00	0.00	0.00%
Penalties and interest from						
Delinquent Non-LCFF						
Taxes	0.00	0.00	0.00	0.00	0.00	0.00%
Sales						
Sale of Equipment/Supplies	0.00	0.00	0.00	0.00	0.00	0.00%
Sale of Publications	0.00	0.00	0.00	0.00	0.00	0.00%
Food Service Sales	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Sales	0.00	0.00	0.00	0.00	0.00	0.00%
Leases and Rentals	6,947.00	0.00	6,947.00	7,000.00	0.00	0.8%
Interest	14,764.49	0.00	14,764.49	15,000.00	0.00	1.6%
Net Increase (Decrease) in the Fair Value						
of Investments	0.00	0.00	0.00	0.00	0.00	0.00%
Fees and Contracts						
Adult Education Fees	0.00	0.00	0.00	0.00	0.00	0.00%
Non-Resident Students	0.00	0.00	0.00	0.00	0.00	0.00%
Transportation Fees From Individuals	0.00	0.00	0.00	0.00	0.00	0.00%
Interagency Services	120,998.74	18,462.94	139,461.68	176,946.00	0.00	26.9%
Mitigation/Developer Fees	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Fees and Contracts	0.00	0.00	0.00	0.00	0.00	0.00%
Other Local Revenue						
Plus: Misc Funds Non-LCFF						
California Dept of Education						
SACS Financial Reporting Software - 2014.2.0						
File: fund-a (Rev 06/17/2014)						

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)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	30,010.28	32,894.05	62,904.33	7,000.00	23,245.00	30,245.00	-51.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00		0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00		0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00		0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			172,720.51	51,356.99	224,077.50	205,946.00	23,245.00	229,191.00	2.3%
TOTAL REVENUES			4,673,250.53	268,378.50	4,941,629.03	4,797,356.00	447,758.00	5,245,114.00	6.1%

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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,386,224.17	52,296.39	1,438,520.56	1,477,148.00	31,943.00	1,509,091.00	4.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	257,334.22	0.00	257,334.22	256,445.00	0.00	256,445.00	-0.3%
Other Certificated Salaries		1900	10,881.99	0.00	10,881.99	0.00	0.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			1,654,440.38	52,296.39	1,706,736.77	1,733,593.00	31,943.00	1,765,536.00	3.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	81,362.02	52,595.04	133,957.06	95,074.00	56,500.00	151,574.00	13.2%
Classified Support Salaries		2200	268,926.67	0.00	268,926.67	317,850.00	0.00	317,850.00	18.2%
Classified Supervisors' and Administrators' Salaries		2300	1,485.00	0.00	1,485.00	2,160.00	0.00	2,160.00	45.5%
Clerical, Technical and Office Salaries		2400	238,522.29	0.00	238,522.29	203,224.00	0.00	203,224.00	-14.8%
Other Classified Salaries		2900	23,498.40	0.00	23,498.40	26,579.00	0.00	26,579.00	13.1%
TOTAL, CLASSIFIED SALARIES			613,794.38	52,595.04	666,389.42	644,887.00	56,500.00	701,387.00	5.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	129,435.97	3,699.90	133,135.87	160,376.00	3,569.00	163,945.00	23.1%
PERS		3201-3202	73,140.70	3,585.68	76,726.38	73,312.00	3,472.00	76,784.00	0.1%
OASDI/Medicare/Alternative		3301-3302	72,057.11	4,690.37	76,747.48	79,055.00	4,548.00	83,603.00	8.9%
Health and Welfare Benefits		3401-3402	530,730.96	9,446.86	540,177.82	547,688.00	9,528.00	557,216.00	3.2%
Unemployment Insurance		3501-3502	3,599.11	49.00	3,648.11	1,242.00	44.00	1,286.00	-64.7%
Workers' Compensation		3601-3602	124,921.55	5,528.50	130,450.05	136,160.00	5,006.00	141,166.00	8.2%
OPEB, Allocated		3701-3702	71,956.40	0.00	71,956.40	13,884.00	0.00	13,884.00	-80.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	40,725.54	0.00	40,725.54	108,954.00	0.00	108,954.00	167.5%
TOTAL, EMPLOYEE BENEFITS			1,046,567.34	27,000.31	1,073,567.65	1,120,671.00	26,167.00	1,146,838.00	6.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	41,278.07	2,993.95	44,272.02	0.00	85,800.00	85,800.00	93.8%
Books and Other Reference Materials		4200	0.00	2,630.96	2,630.96	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	91,774.10	21,860.51	113,634.61	128,247.00	7,966.00	136,213.00	19.9%

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	6,226.66	4,845.06	11,071.72	0.00	3,816.00	3,816.00	-65.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			139,278.83	32,330.48	171,609.31	128,247.00	97,582.00	225,829.00	31.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	601,949.57	0.00	601,949.57	176,461.00	0.00	176,461.00	-70.7%
Travel and Conferences		5200	16,580.37	22,119.55	38,699.92	16,243.00	32,068.00	48,311.00	24.8%
Dues and Memberships		5300	8,422.14	261.00	8,683.14	9,838.00	0.00	9,838.00	13.3%
Insurance		5400 - 5450	47,105.88	0.00	47,105.88	55,080.00	0.00	55,080.00	16.9%
Operations and Housekeeping Services		5500	205,994.09	1,748.67	207,742.76	247,682.00	0.00	247,682.00	19.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	32,401.28	722.53	33,123.81	74,400.00	0.00	74,400.00	124.6%
Transfers of Direct Costs		5710	(460.74)	460.74	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	360,220.24	25,881.22	386,101.46	298,874.00	14,683.00	313,557.00	-18.8%
Communications		5900	8,761.71	264.45	9,026.16	25,077.00	0.00	25,077.00	177.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,280,974.54	51,458.16	1,332,432.70	903,655.00	46,751.00	950,406.00	-28.7%

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	38,753.02	0.00	38,753.02	0.00	91,450.00	91,450.00	136.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	41,000.00	16,053.00	57,053.00	New
Equipment Replacement		6500	11,009.69	0.00	11,009.69	0.00	119,450.00	119,450.00	985.0%
TOTAL, CAPITAL OUTLAY			49,762.71	0.00	49,762.71	41,000.00	226,953.00	267,953.00	438.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition for Instruction Under Interdistrict Attendance Agreements		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7142	0.00	587.96	587.96	80,000.00	0.00	80,000.00	13506.4%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7221							
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To Districts or Charter Schools	6500	7222		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7223		0.00	0.00		0.00	0.00	0.0%
To JPAs		7221		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7222		0.00	0.00		0.00	0.00	0.0%
To Districts or Charter Schools	6360	7223		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other								
All Other Transfers									

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)			0.00	587.96	587.96	80,000.00	0.00	80,000.00	13506.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(15,295.57)	15,295.57	0.00	(14,329.00)	14,329.00	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			(15,295.57)	15,295.57	0.00	(14,329.00)	14,329.00	0.00	0.0%
TOTAL EXPENDITURES			4,769,522.61	231,563.91	5,001,086.52	4,637,724.00	500,225.00	5,137,949.00	2.7%

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%
From: Bond Interest and Redemption Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN							
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	60,851.06	0.00	60,851.06	64,218.00	0.00	64,218.00	5.5%
Other Authorized Interfund Transfers Out	87,600.00	0.00	87,600.00	81,350.00	0.00	81,350.00	-7.1%
(b) TOTAL INTERFUND TRANSFERS OUT							
OTHER SOURCES/USES							
SOURCES							
State Apportionments Emergency Apportionments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds							
Proceeds from Sale/Lease- Purchase of Land/Buildings	467,749.45	0.00	467,749.45	0.00	0.00	0.00	-100.0%
Other Sources							
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							
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%

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)	
(c) TOTAL SOURCES	467,749.45	0.00	467,749.45	0.00	0.00	0.00	-100.0%
USES							
Transfers of Funds from Lapsed/Reorganized LEAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	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	(26,376.39)	26,376.39	0.00	(27,954.00)	27,954.00	0.00	0.0%
Contributions from Restricted Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS	(26,376.39)	26,376.39	0.00	(27,954.00)	27,954.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)	292,922.00	26,376.39	319,298.39	(173,522.00)	27,954.00	(145,568.00)	-145.6%

Description	2013-14 Unaudited Actuals		2014-15 Budget		% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Unrestricted (D)	Restricted (E)	
A. REVENUES					
1) LCFF Sources	3,981,735.30	0.00	4,108,347.00	0.00	4,108,347.00 0.0%
2) Federal Revenue	452,636.38	116,853.92	425,000.00	127,813.00	552,813.00 0.0%
3) Other State Revenue	66,158.34	100,167.59	58,063.00	296,700.00	354,763.00 0.0%
4) Other Local Revenue	172,720.51	51,356.99	205,946.00	23,245.00	229,191.00 0.0%
5) TOTAL REVENUES	4,673,250.53	288,378.50	4,797,356.00	447,758.00	5,245,114.00 0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	2,178,443.79	199,009.91	2,414,500.00	262,149.00	2,676,649.00 12.6%
2) Instruction - Related Services	476,316.33	12,511.42	381,138.00	12,123.00	393,261.00 -19.6%
3) Pupil Services	685,235.97	0.00	349,695.00	0.00	349,695.00 -49.0%
4) Ancillary Services	49,218.33	1,136.00	69,399.00	724.00	70,123.00 39.3%
5) Community Services	0.00	0.00	0.00	0.00	0.00 0.0%
6) Enterprise	0.00	0.00	0.00	0.00	0.00 0.0%
7) General Administration	663,953.00	15,295.57	639,472.00	14,329.00	653,801.00 -3.7%
8) Plant Services	716,355.19	3,023.05	703,520.00	210,900.00	914,420.00 27.1%
9) Other Outgo	0.00	587.96	80,000.00	0.00	80,000.00 13506.4%
10) TOTAL EXPENDITURES	4,769,522.61	231,563.91	4,637,724.00	500,225.00	5,137,949.00 2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)	(95,272.08)	36,814.59	159,632.00	(52,467.00)	107,165.00 -280.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	0.00	0.00	0.00	0.00	0.00 0.0%
b) Transfers Out	148,451.06	0.00	145,568.00	0.00	145,568.00 0.0%
2) Other Sources/Uses					
a) Sources	467,749.45	0.00	467,749.45	0.00	0.00 0.0%
b) Uses	0.00	0.00	0.00	0.00	0.00 0.0%
3) Contributions	(26,376.39)	26,376.39	(27,954.00)	27,954.00	0.00 0.0%
4) TOTAL OTHER FINANCING SOURCES/USES	292,922.00	26,376.39	(173,522.00)	27,954.00	(145,568.00) 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)			196,649.92	63,190.98	259,840.90	(13,890.00)	(24,513.00)	(38,403.00)	-114.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,433,654.82	62,435.54	2,496,090.36	2,630,304.74	125,626.52	2,755,931.26	10.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,433,654.82	62,435.54	2,496,090.36	2,630,304.74	125,626.52	2,755,931.26	10.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,433,654.82	62,435.54	2,496,090.36	2,630,304.74	125,626.52	2,755,931.26	10.4%
2) Ending Balance, June 30 (E + F1e)			2,630,304.74	125,626.52	2,755,931.26	2,616,414.74	101,113.52	2,717,528.26	-1.4%
Components of Ending Fund Balance									
a) Nonspendable		9711	3,400.00	0.00	3,400.00	3,400.00	0.00	3,400.00	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	3,055.13	0.00	3,055.13	3,055.00	0.00	3,055.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	125,626.52	125,626.52	0.00	102,510.35	102,510.35	-18.4%
b) Restricted									
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	266,936.00	0.00	266,936.00	351,691.00	0.00	351,691.00	31.8%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	521,021.00	0.00	521,021.00	521,021.00	0.00	521,021.00	0.0%
Unassigned/Unappropriated Amount		9790	1,835,892.61	0.00	1,835,892.61	1,737,247.74	(1,396.83)	1,735,850.91	-5.4%

Unaudited Actuals
 General Fund
 Exhibit: Restricted Balance Detail

Sierra-Plumas Joint Unified
 Sierra County

46 70177 0000000
 Form 01

Resource	Description	2013-14	2014-15
		Unaudited Actuals	Budget
6300	Lottery: Instructional Materials	17,721.92	17,721.92
7091	Economic Impact Aid (EIA): Limited English Proficiency (LEP) (12-13)	23,116.17	0.00
7405	Common Core State Standards Implementation	76,165.00	76,165.00
9010	Other Restricted Local	8,623.43	8,623.43
Total, Restricted Balance		125,626.52	102,510.35

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	74,970.09	61,633.00	-17.8%
3) Other State Revenue		8300-8599	5,952.02	5,500.00	-7.6%
4) Other Local Revenue		8600-8799	19,707.84	20,366.00	3.3%
5) TOTAL, REVENUES			100,629.95	87,499.00	-13.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	4,962.96	0.00	-100.0%
2) Classified Salaries		2000-2999	76,517.84	65,186.00	-14.8%
3) Employee Benefits		3000-3999	31,696.75	28,444.00	-10.3%
4) Books and Supplies		4000-4999	43,878.97	53,770.00	22.5%
5) Services and Other Operating Expenditures		5000-5999	4,424.49	4,317.00	-2.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			161,481.01	151,717.00	-6.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(60,851.06)	(64,218.00)	5.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	60,851.06	64,218.00	5.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			60,851.06	64,218.00	5.5%

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	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,653.34		
4) Due from Grantor Government		9290	11,556.71		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			13,210.05		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	13,210.05		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			13,210.05		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	74,970.09	61,633.00	-17.8%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			74,970.09	61,633.00	-17.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	5,952.02	5,500.00	-7.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,952.02	5,500.00	-7.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	19,707.84	20,366.00	3.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			19,707.84	20,366.00	3.3%
TOTAL, REVENUES			100,629.95	87,499.00	-13.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	4,962.96	0.00	-100.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,962.96	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	76,517.84	65,186.00	-14.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			76,517.84	65,186.00	-14.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	409.44	0.00	-100.0%
PERS		3201-3202	6,710.06	5,897.00	-12.1%
OASDI/Medicare/Alternative		3301-3302	5,605.65	4,986.00	-11.1%
Health and Welfare Benefits		3401-3402	14,532.44	13,840.00	-4.8%
Unemployment Insurance		3501-3502	40.69	32.00	-21.4%
Workers' Compensation		3601-3602	4,375.17	3,689.00	-15.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	23.30	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			31,696.75	28,444.00	-10.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,797.66	8,500.00	46.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	38,081.31	45,270.00	18.9%
TOTAL, BOOKS AND SUPPLIES			43,878.97	53,770.00	22.5%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	326.88	0.00	-100.0%
Dues and Memberships		5300	0.00	261.00	New
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,635.59	2,979.00	-18.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	462.02	956.00	106.9%
Communications		5900	0.00	121.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,424.49	4,317.00	-2.4%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			161,481.01	151,717.00	-6.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	60,851.06	64,218.00	5.5%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			60,851.06	64,218.00	5.5%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			60,851.06	64,218.00	5.5%

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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,015,825.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1.00	0.00	-100.0%
5) TOTAL, REVENUES			1,015,826.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	745,600.87	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			745,600.87	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			270,225.13	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			270,225.13	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	270,225.13	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	270,225.13	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	270,225.13	New
2) Ending Balance, June 30 (E + F1e)			270,225.13	270,225.13	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	270,225.13	270,225.13	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	1,015,825.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,015,825.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	745,599.87		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			745,599.87		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			270,225.13		

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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	101,102.50	0.00	-100.0%
5) TOTAL, REVENUES			101,102.50	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	15,606.64	3,850.00	-75.3%
6) Capital Outlay		6000-6999	97,629.68	173,500.00	77.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			113,236.32	177,350.00	56.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,133.82)	(177,350.00)	1361.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	87,600.00	81,350.00	-7.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			87,600.00	81,350.00	-7.1%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			75,466.18	(96,000.00)	-227.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,504.14	89,970.32	520.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,504.14	89,970.32	520.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,504.14	89,970.32	520.3%
2) Ending Balance, June 30 (E + F1e)			89,970.32	(6,029.68)	-106.7%
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			89,970.32	0.00	-100.0%
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	(6,029.68)	New

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	169,973.99		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	32,101.19		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			202,075.18		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	80,003.67		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	32,101.19		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			112,104.86		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			89,970.32		

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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,698.42	2,500.00	-67.5%
5) TOTAL, REVENUES			7,698.42	2,500.00	-67.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	3,000.00	3,000.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			3,000.00	3,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,698.42	(500.00)	-110.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			4,698.42	(500.00)	-110.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	50,018.79	54,717.21	9.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,018.79	54,717.21	9.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			50,018.79	54,717.21	9.4%
2) Ending Net Position, June 30 (E + F1e)			54,717.21	54,217.21	-0.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	54,717.21	54,217.21	-0.9%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	17,224.41		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	40,492.80		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			57,717.21		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

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						
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)						
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, District Funded County Program ADA (Sum of Lines B2a through B2e)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1e and B2f)	16.04	13.37	13.37	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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)						
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

46 70177 0000000
Form ASSET

Sierra-Plumas Joint Unified
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	182,692.00		182,692.00		25,500.00	157,192.00
Work in Progress	873,797.17		873,797.17	97,630.00	873,797.17	97,630.00
Total capital assets not being depreciated	1,056,489.17	0.00	1,056,489.17	97,630.00	899,297.17	254,822.00
Capital assets being depreciated:						
Land Improvements	7,755,443.65		7,755,443.65	1,645,437.00	616,003.00	8,784,877.65
Buildings	574,216.58		574,216.58			574,216.58
Equipment	8,329,660.23	0.00	8,329,660.23	1,645,437.00	616,003.00	9,359,094.23
Total capital assets being depreciated						
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(4,163,363.88)		(4,163,363.88)	(295,280.00)	(425,941.00)	(4,032,702.88)
Equipment	(497,155.12)		(497,155.12)	(23,544.00)		(520,699.12)
Total accumulated depreciation	(4,660,519.00)	0.00	(4,660,519.00)	(318,824.00)	(425,941.00)	(4,553,402.00)
Total capital assets being depreciated, net	3,669,141.23	0.00	3,669,141.23	1,326,613.00	190,062.00	4,805,692.23
Governmental activity capital assets, net	4,725,630.40	0.00	4,725,630.40	1,424,243.00	1,089,359.17	5,060,514.23
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 Actuals
2013-14 Unaudited Actuals
Schedule of Long-Term Liabilities

46 70177 0000000
Form DEBT

Sierra-Plumas Joint Unified
Sierra County

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation	191,331.58	(89.58)	191,242.00	75,694.00		266,936.00	
Compensated Absences Payable	16,352.71		16,352.71		1,430.80	14,921.91	
Governmental activities long-term liabilities	207,684.29	(89.58)	207,594.71	75,694.00	1,430.80	281,857.91	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net 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

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	1,706,736.77	301	12,649.34	303	1,694,087.43	305	19,450.20		307	1,674,637.23	309
2000 - Classified Salaries	666,389.42	311	79,569.37	313	586,820.05	315	0.00		317	586,820.05	319
3000 - Employee Benefits (Excluding 3800)	1,073,567.65	321	119,144.59	323	954,423.06	325	6,832.21		327	947,590.85	329
4000 - Books, Supplies Equip Replace. (6500)	182,619.00	331	11,009.69	333	171,609.31	335	19,885.32		337	151,723.99	339
5000 - Services. . . & 7300 - Indirect Costs	1,332,432.70	341	0.00	343	1,332,432.70	345	672,864.83		347	659,567.87	349
TOTAL					4,739,372.55	365			TOTAL	4,020,339.99	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	1,421,420.56
2. Salaries of Instructional Aides Per EC 41011		2100	133,957.06
3. STRS		3101 & 3102	109,902.56
4. PERS		3201 & 3202	16,334.85
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	32,980.84
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	348,881.90
7. Unemployment Insurance		3501 & 3502	1,704.17
8. Workers' Compensation Insurance		3601 & 3602	85,095.84
9. OPEB, Active Employees (EC 41372)		3751 & 3752	0.00
10. Other Benefits (EC 22310)		3901 & 3902	12,958.42
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			2,163,236.20
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			18,462.94
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			44,745.35
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			
14. TOTAL SALARIES AND BENEFITS			2,100,027.91
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372			52.24%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	52.24%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	2.76%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	4,020,339.99
5. Deficiency Amount (Part III, Line 3 times Line 4)	110,961.38

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	41,767.98		10,041.87	51,809.85
2. State Lottery Revenue	8560	47,885.21		13,304.96	61,190.17
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)		89,653.19	0.00	23,346.83	113,000.02
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	9,115.31		5,624.91	14,740.22
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	14,162.83			14,162.83
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	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)		23,278.14	0.00	5,624.91	28,903.05
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	66,375.05	0.00	17,721.92	84,096.97
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.

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) 132,427.08
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 3,242,310.36

C. Percentage of Plant Services Costs Attributable to General Administration

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.08%

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. 4,965.00

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)	337,630.35
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	91,342.43
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	18,000.00
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)	27,171.65
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)	148.67
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)	4,965.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	469,328.10
9. Carry-Forward Adjustment (Part IV, Line F)	(115,238.09)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	354,090.01

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	2,377,453.70
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	488,827.75
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	83,286.40
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	50,354.33
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)	119,918.65
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)	58,089.31
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)	54,267.83
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)	638,800.09
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)	3,495.12
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)	4,965.00
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)	161,481.01
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	4,040,939.19

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)	11.61%
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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/lc/) (Line A10 divided by Line B18)	8.76%
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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>469,328.10</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>154,925.68</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 (18.3%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (18.3%) times Part III, Line B18) or (the highest rate used to recover costs from any program (18.3%) times Part III, Line B18); zero if positive	<u>(115,238.09)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(115,238.09)</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>8.76%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-57,619.05) is applied to the current year calculation and the remainder (\$-57,619.04) is deferred to one or more future years:	<u>10.19%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-38,412.70) is applied to the current year calculation and the remainder (\$-76,825.39) is deferred to one or more future years:	<u>10.66%</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>(115,238.09)</u>

Approved indirect cost rate: 18.30%
Highest rate used in any program: 18.30%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	62,871.93	11,505.54	18.30%
01	3550	825.58	41.03	4.97%
01	4035	20,487.10	3,749.00	18.30%

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	5,149,537.58
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	119,668.66
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	49,762.71
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	148,451.06
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	139,406.90
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)				337,620.67
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	60,851.06
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)				4,753,099.31
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				4,753,099.31

Section II - Expenditures Per ADA		2013-14 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A4, C1, and C2e)		353.91
B. Charter school ADA adjustments (From Section IV)		0.00
C. Adjusted total ADA (Lines A plus B)		353.91
D. Expenditures per ADA (Line I.G divided by Line II.C)		13,430.25
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	4,866,994.24	13,326.93
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)	4,866,994.24	13,326.93
B. Required effort (Line A.2 times 90%)	4,380,294.82	11,994.24
C. Current year expenditures (Line I.G and Line II.D)	4,753,099.31	13,430.25
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%

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

Goal	Type of Program	Instructional Goals (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	2,162,294.28	16,316.00	29,261.68	0.00	27,567.74	0.00	50,354.33			0.00	0.00	2,285,794.03
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	63,105.71	0.00	0.00	3,514.56	0.00	0.00	0.00			1,998.73	0.00	68,619.00
3300	Independent Study Centers	57,496.81	0.00	0.00	3,514.18	0.00	0.00	0.00			0.00	0.00	61,010.99
3400	Opportunity 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
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	51,975.90	0.00	0.00	0.00	0.00	0.00	0.00			2,600.05	0.00	54,575.95
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	23,573.15	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	23,573.15
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
6000	ROC/P	544.91	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	544.91
Other Goals													
7110	Nonagency - Educational	18,462.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	112,357.14	8,586.82	0.00	139,406.90
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		2,377,453.70	16,316.00	29,261.68	7,028.74	27,567.74	0.00	50,354.33	0.00	112,357.14	13,185.60	0.00	2,633,524.93

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	401,860.00	632,605.62	623,794.44	1,658,260.06
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	9,091.86	9,529.72	0.00	18,621.58
3300	Independent Study Centers	9,091.86	0.00	0.00	9,091.86
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	9,091.86	0.00	11,008.14	20,100.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00	0.00
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	9,091.86	14,294.59	18,346.90	41,733.35
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		438,227.44	656,429.93	653,149.48	1,747,806.85

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	119,918.65
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	18,000.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	337,630.35
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	91,342.43
5	Total Central Administration Costs in General Fund and Charter Schools Funds	566,891.43
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	2,633,524.93
2	Total Allocated Costs (from Form PCR, Column 2, Total)	1,747,806.85
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	4,381,331.78
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)	161,481.01
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	161,481.01
D. Total Direct Charged and Allocated Costs (B3 + C5)		4,542,812.79
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		12.48%

Unaudited Actuals
2013-14
General 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)	2,512.67				2,512.67
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			49,762.71		49,762.71
Other Outgo (Objects 1000-7999)				149,039.02	149,039.02
Total Other Costs	2,512.67	0.00	49,762.71	149,039.02	201,314.40

Unaudited Actuals
2013-14
General Fund and Charter Schools Funds
Program Cost Report

46 70177 0000000
Form PCR

Sierra-Plumas Joint Unified
Sierra County

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	
1110	Regular Education, K-12	2,285,794.03	1,658,260.06	3,944,054.09	492,173.15	4,436,227.24	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	68,619.00	18,621.58	87,240.58	10,886.63	98,127.21	
3300	Independent Study Centers	61,010.99	9,091.86	70,102.85	8,748.04	78,850.89	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Vocational Education	54,575.95	20,100.00	74,675.95	9,318.71	83,994.66	
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	23,573.15	0.00	23,573.15	2,941.66	26,514.81	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	0.00	0.00	0.00	0.00	0.00	
6000	Regional Occupational Ctr/Prg (ROC/P)	544.91	0.00	544.91	68.00	612.91	
Other Goals							
7110	Nonagency - Educational	139,406.90	41,733.35	181,140.25	22,604.25	203,744.50	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	0.00	0.00	0.00	0.00	0.00	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
Other Costs							
----	Food Services					2,512.67	
----	Enterprise					0.00	
----	Facilities Acquisition & Construction					49,762.71	
----	Other Outgo					149,039.02	
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	20,151.00	20,151.00	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00	0.00	
----	Total General Fund and Charter Schools Funds Expenditures	2,633,524.93	1,747,806.85	4,381,331.78	566,891.44	5,149,537.62	

	Teacher Full-Time Equivalents			Classroom Units			Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	
	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
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	436,221.33	2,006.09	652,786.14	3,643.79	653,149.47
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					66.00	1.00	170.00
1110 Regular Education, K-12			22.10	22.10			
3100 Alternative Schools					1.00		
3200 Continuation Schools			0.50	0.50			
3300 Independent Study Centers			0.50	0.50			
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Vocational Education			0.50	0.50			3.00
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Vocational Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)							
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational			0.50	0.50	1.50		5.00
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	0.00	0.00	24.10	24.10	68.50	1.00	178.00

	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 Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)			2013-14 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	2,586,125.90		2,586,125.90		2,622,476.37	
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	364.07		364.07		351.05	
ADJUSTMENTS TO PRIOR YEAR LIMIT			Adjustments to 2012-13			
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00			0.00	
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2013-14 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)			2013-14 P2 Report			
1. Total K-12 ADA (Form A, Line A6)	351.05		351.05	364.28	364.28	
2. Total Charter Schools ADA (Form A, Line C4)	0.00		0.00	0.00	0.00	
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			351.05		364.28	
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED			2013-14 Actual			
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)			2014-15 Budget			
1. Homeowners' Exemption (Object 8021)	18,532.00		18,532.00	0.00	0.00	
2. Timber Yield Tax (Object 8022)	43,082.33		43,082.33	0.00	0.00	
3. Other Subventions/In-Lieu Taxes (Object 8029)	2,286.97		2,286.97	0.00	0.00	
4. Secured Roll Taxes (Object 8041)	2,260,578.38		2,260,578.38	2,399,814.00	2,399,814.00	
5. Unsecured Roll Taxes (Object 8042)	87,830.53		87,830.53	0.00	0.00	
6. Prior Years' Taxes (Object 8043)	1,984.79		1,984.79	0.00	0.00	
7. Supplemental Taxes (Object 8044)	3,616.34		3,616.34	0.00	0.00	
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	154,583.96		154,583.96	0.00	0.00	
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00	0.00	
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00	0.00	
11. Comm. Redevelopment Funds (Obj. 8047 & 8625)	0.00		0.00	0.00	0.00	
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00	0.00	
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00	0.00	
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00	0.00	
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	0.00		0.00	0.00	0.00	
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	2,572,495.30	0.00	2,572,495.30	2,399,814.00	0.00	
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00	0.00	
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	2,572,495.30	0.00	2,572,495.30	2,399,814.00	0.00	

	2013-14 Calculations			2014-15 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			0.00			0.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	1,409,240.00		1,409,240.00	1,708,533.00		1,708,533.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. Class Size Reduction, Grades K-3 (Object 8434)	0.00		0.00			
27. TOTAL STATE AID RECEIVED (Lines C24 through C26)	1,409,240.00	0.00	1,409,240.00	1,708,533.00	0.00	1,708,533.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	4,941,629.03		4,941,629.03	5,245,114.00		5,245,114.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	14,764.49		14,764.49	15,000.00		15,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			2,586,125.90			2,622,476.37
2. Inflation Adjustment			1,0512			0.9977
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9642			1.0377
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			2,621,211.97			2,715,084.64
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			2,572,495.30			2,399,814.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C27 or less than zero)			42,126.00			43,713.60
b. Maximum State Aid in Local Limit (Lesser of Line C27 or Lines D4 minus D5 plus C23; but not less than zero)			48,716.67			315,270.64
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			48,716.67			315,270.64
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C29 divided by [Lines C28 minus C29] times [Lines D5 plus D6c])			7,855.07			7,786.88
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			2,580,350.37			2,407,600.88
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C27 or less than zero)			42,126.00			307,483.76
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			2,580,350.37			
b. State Subventions (Line D8)			42,126.00			
c. Less: Excluded Appropriations (Line C23)			0.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			2,622,476.37			

Unaudited Actuals
2013-14 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	148,451.06		
Fund Reconciliation							790,911.11	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					60,851.06	0.00		
Fund Reconciliation							0.00	13,210.05
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	745,599.87
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					87,600.00	0.00		
Fund Reconciliation							0.00	32,101.19
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00