

Emery USD Agenda

Created: July 02, 2015 at 08:34 AM

Fiscal Oversight Committee Meeting

July 06, 2015

Monday, 06:00 PM

District Office - Conference Room
1275 - 61st Street, Emeryville

Guiding Principles

We Hold High Academic, Social, and Professional Expectations

We Create a Sense of Family

We Inspire and Support Innovation to End Racist and Classist Practices

- A. OPENING CEREMONY/ROLL CALL (approximately 6:00 p.m.)**
- B. PLEDGE OF ALLEGIANCE**
- C. APPROVAL OF AGENDA**
- D. PUBLIC COMMENT**
- E. APPROVAL OF MINUTES**
 - 1. Minutes of the November 18, 2014 Fiscal Oversight Committee** (D) (V)
- F. ELECTION OF COMMITTEE CHAIRS**
- G. REVIEW OF COMMITTEE BYLAWS**
 - 1. Measure K Bylaws** (D)
- H. 2015-16 PROPOSED PARCEL TAX BUDGET**
- I. ADJOURNMENT (approximately 7:00 p.m.)**

Next Parcel Tax Meeting is scheduled for:

TBD

District Office

1275 - 61st Street, Emeryville

Pursuant to the Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990, any individual with a disability who requires reasonable accommodation related to Board meetings, may request assistance by contacting the Office of the Superintendent

Emery USD

Created : July 02, 2015 at
08:34 AM

Meeting: Fiscal Oversight Committee Meeting : E. APPROVAL OF MINUTES

1. Minutes of the November 18, 2014 Fiscal Oversight Committee (D) (V)

July 06, 2015
Status: Submit
Discussion Item

Staff Recommendation
approve as presented

Associated File Attachments
[11.18.14 MN \(Files\)](#)



FISCAL OVERSIGHT COMMITTEE

November 18, 2014

1:00 PM

Location: District Office

Guiding Principles
We Hold High Academic, Social, and Professional Expectations
We Create a Sense of Family
We Inspire and Support Innovation to End Racist and Classist Practices

MINUTES

A. OPENING CEREMONY/ROLL CALL (approximately 1:00 p.m.)

The meeting convened at 1:05 p.m. All present.

Joyce Jacobson
Steve Rasmussen
Sam Foushee

John Rubio, Superintendent
Mark Bonnett, CBO
Lisa Taymuree, Assistant

B. APPROVAL OF AGENDA – approved without exception with the amendment that Item C should read, "REVIEW OF 2013-14 PROPOSED PARCEL TAX BUDGET."

C. REVIEW OF 2014-15 PROPOSED PARCEL TAX BUDGET – The Committee did the following:

1. Reviewed the 2013-14 budget and requested that a comparison between expenses & budget be included in the material for the Spring meeting.
2. The Committee voted unanimously to recommend that the music position at Anna Yates be reinstated; moved: Rasmussen, seconded: Foushee.
3. Encouraged the District to maintain support for classrooms and the after school program.

D. DISCUSSION REGARDING COMMITTEE VACANCIES

The Committee discussed the need to reconstitute the Committee and fill the vacancies as well as amend the bylaws to reflect the change in name from Measure "A" to Measure "K".

E. ADJOURNMENT – Adjournment was at 2:20 p.m.

Emery USD

Created : July 02, 2015 at 08:34 AM

Meeting: Fiscal Oversight Committee Meeting : G. REVIEW OF COMMITTEE BYLAWS

1. Measure K Bylaws (D)

July 06, 2015
Status: Submit
Discussion Item

Staff Recommendation

review the Bylaws

Purpose

The purpose of this item is for the Committee to review and acquaint themselves with the document.

Associated File Attachments

[Bylaws for Measure K \(Files\)](#)

**BYLAWS
OF
THE EMERY UNIFIED SCHOOL DISTRICT
MEASURE "K" FISCAL OVERSIGHT COMMITTEE**

Section 1. NAME

The name of this Committee shall be the EMERY UNIFIED SCHOOL DISTRICT MEASURE "K" FISCAL OVERSIGHT COMMITTEE (herein referred to as the "Committee").

Section 2. PRINCIPAL OFFICE

The principal office of the Committee for the transaction of its business shall be located within the boundaries of the Emery Unified School District (EUSD). The Committee may change the principal office from one location to another within the boundaries of the District. Any such change of location must be noted by the Secretary of the Committee.

Section 3. OBJECTIVES AND PURPOSES

The primary objectives and purposes of this Committee shall be to actively monitor and report on the expenditure of Measure "K" parcel tax proceeds and to inform the public concerning the expenditure of the parcel tax proceeds.

Section 4. MEMBERS

The Committee shall be composed of five (5) members, who are residents or property owners in the City of Emeryville, appointed by the Board of Trustees. All members shall be voting members. The members shall at the first regular meeting and at the first regular meeting twelve (12) months inclusive, thereafter, elect a Chairperson, Vice-Chairperson, and a Secretary. No Committee member shall be an employee or official of the district. No Committee member shall be, or shall be employed by, a vendor, contractor or consultant of the District.

Section 5. GENERAL POWERS

The Committee shall have powers and authority as established by Education Code Section 15278.

Section 6. POWERS

The Committee shall have the power to:

- (a) Perform any and all duties imposed on them collectively by law, by the Parcel Tax Measure, or by these Bylaws;

**BYLAWS
OF
THE EMERY UNIFIED SCHOOL DISTRICT
MEASURE "K" FISCAL OVERSIGHT COMMITTEE
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- (b) Meet at such times and places as required by these Bylaws;
- (c) Review, audit and report on the expenditure of Measure "K" parcel tax proceeds.

Section 7. ACTIONS AND REPORTS

- (a) The Committee may engage in the following activities:
 - (1) Receiving and reviewing copies of any annual, independent financial audit.
 - (2) Inspecting programs on projects in school facilities and grounds to ensure that parcel tax revenues are expended in compliance with the requirements of the parcel tax measure.
 - (3) Receiving and reviewing copies of any reports regarding parcel tax revenues and on expenditures, proposals or plans developed by District.
 - (4) Reviewing efforts by the school district to maximize parcel tax revenues by implementing cost-saving measures.
- (b) The Committee shall cause a preliminary annual report to be prepared by District staff for Committee review and furnished not later than one hundred and eighty (180) days after the close of the District's fiscal year to the Superintendent and the Board of Education and members of the public at a regularly scheduled meeting, which report shall contain the following summary information in appropriate detail:
 - (1) Committee's ongoing review summary of activities on the expenditure of Measure "K" parcel tax proceeds;
 - (2) Results of whether parcel tax proceeds were expended on project and programs consistent with the measure.
 - (3) The Committee shall provide a copy of any report it issues upon request by the public unless it is otherwise made confidential by law or District policy.

The annual report shall be accompanied by any report thereon of independent accountants, or, if there is no such report, the certificate of an authorized officer of the Committee that such statements were prepared without audit from the books and records of the Committee.

The Committee shall also cause, when appropriate, to be published a public report containing the information on any improper use of Measure "K" proceeds.

**BYLAWS
OF
THE EMERY UNIFIED SCHOOL DISTRICT
MEASURE "K" FISCAL OVERSIGHT COMMITTEE
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Section 8. **TERMS OF OFFICE**

Each Member shall hold office for a term of two years, without compensation, to be renewed at the discretion of the Board of Trustees. The Superintendent shall notify the Committee Secretary in writing of the appointment of a Committee member or the filling of any and all Committee vacancies by the Governing Board.

Section 9. **PLACE OF MEETINGS; MEETINGS BY TELEPHONE OR OTHER
TELECOMMUNICATIONS EQUIPMENT**

All meetings shall comply with Government Code Section 54950, et seq. (the "Brown Act"). Meetings shall be held at the principal office of the Committee unless otherwise provided by the members or at such place within the District that has been designated from time to time by resolution of the members. Meetings not so held shall be valid only if held on the written consent of all members given either or before or after the meeting and filed with the Secretary of the Committee or after all members have been given written notice of the meeting as hereinafter provided for special meetings of the Committee. Any meeting, regular or special, may be held by conference telephone, video-screen communication, or communications equipment, so long as a quorum is present and all members participating in such meeting can hear one another, public participation is afforded, and the meeting meets all applicable requirements of the Brown Act.

Section 10. **REGULAR MEETINGS**

The Committee shall hold regular meetings in the Fall and Spring of each calendar year.

Section 11. **SPECIAL MEETINGS**

Special meetings of the Committee may be called by the Chairperson or by a majority of the members pursuant to Brown Act requirements.

Section .12. **QUORUM FOR MEETINGS**

A quorum shall consist of a majority of the total membership of the Committee prescribed by Section 4 of these Bylaws.

Section 13. **MAJORITY ACTION AS COMMITTEE ACTION**

Every act or decision shall be done or made by a majority vote of the total membership of the Committee prescribed by Section 4 of these Bylaws. Votes of the Committee shall be by Roll Call of the Membership. Meetings shall be adjourned and rescheduled when a quorum is not present.

**BYLAWS
OF
THE EMERY UNIFIED SCHOOL DISTRICT
MEASURE "K" FISCAL OVERSIGHT COMMITTEE**

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Section 14. CONDUCT OF MEETINGS

Meetings of the Committee shall be presided over by the Chairperson of the Committee, or, if no such person has been so designated or, in his or her absence, the Vice-Chairperson of the Committee or, in his or her absence, the Secretary of the Committee or in the absence of each of these persons, by a temporary Chairperson chosen by a majority of the members present at the meeting.

Section 15. VACANCY

A vacancy on the Committee shall exist upon the death, or resignation, excessive absence of any member or upon occurrence of any other reason specified by section 1770 of the Government Code, as may be applicable. An excessive absence is defined as absence for two consecutive regular scheduled meetings.

Any member may resign effective immediately upon giving concurrent written notice to the Secretary of the Committee and to the Secretary of the Governing Board, unless the written notice specifies a later time for the effectiveness of such resignation.

A vacancy on the Committee shall be filled by the Governing Board.

Section 16. DUTIES OF THE CHAIRPERSON OF THE COMMITTEE

The Chairperson of the Committee shall conduct the meetings of the Committee. The Chairperson shall, when present, preside at all meetings, and shall see that all orders and resolutions of the Committee are carried into effect. The Chairperson shall: put to a vote and announce the results of actions taken on questions before the Committee; resolve all questions of order (subject to appeal); call special meetings when deemed necessary; and shall exercise and perform such other duties as may be prescribed by the Committee from time to time.

**BYLAWS
OF
THE EMERY UNIFIED SCHOOL DISTRICT
MEASURE "K" FISCAL OVERSIGHT COMMITTEE
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Section 17. DUTIES OF THE VICE-CHAIRPERSON OF THE COMMITTEE

The Vice-Chairperson of the Committee shall conduct the meetings of the Committee upon absence of the Chairperson of the Committee.

Section 18. DUTIES OF SECRETARY

The Secretary shall work with District staff to do the following:

- (a) Keep at the principal office of the Committee the original, or a copy of the Bylaws, as amended or otherwise altered to date.
- (b) Keep at the principal office of the Committee or at such other place as the Committee may determine, a book of minutes of all meetings, recording therein the time and place of holding, whether regular or special, how called, how notice thereof was given, the names of those present or represented at the meeting, and the proceedings thereof. Meeting minutes shall be recorded by District staff and District expense in order to avoid duplication of work by staff and reduce the administrative cost associated with the operation of this Committee.
- (c) See that all Committee notices are duly given in accordance with the provisions of these Bylaws or as required by law.
- (d) Keep the Committee records.
- (e) Provide written notice to the Superintendent of any Committee vacancy that has occurred pursuant to Section 15 of these Bylaws.
- (f) In general, perform all duties incident to the office of Secretary and such other duties as may be required by law, or by these Bylaws, or which may be assigned to him or her from time to time by the Committee.

Section 19. AMENDMENT OF BYLAWS

The Committee may make recommendations to the Board of Trustees regarding Amendment of these Bylaws. Subject to any provision of applicable law, these Bylaws may be altered, amended, or repealed only by the Board of Trustees.

**BYLAWS
OF
THE EMERY UNIFIED SCHOOL DISTRICT
MEASURE "K" FISCAL OVERSIGHT COMMITTEE**
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Section 20. PARLIMENTARY AUTHORITY

Robert Rules of Order Newly Revised (Latest Edition) shall be used by the Committee in the conduct of all Committee business not otherwise provided by law or these Bylaws.

CERTIFICATION

This is to certify that the foregoing is a true and correct copy of the Bylaws of the Committee named in the title thereto and that such Bylaws were duly adopted by the Board of Trustees on the date set forth below.

Adopted :February 12, 2014
Revised: December 10, 2014

Emeryville, California

Emery USD

Created : July 02, 2015 at 04:15 PM

Meeting: Fiscal Oversight Committee Meeting : H. 2015-16
PROPOSED PARCEL TAX BUDGET

1. Parcel Tax Allocation for 2015-16 (D)

July 06, 2015
Status: Submit
Discussion Item

Staff Recommendation

Review the proposed budget.

Purpose

The purpose of this item is to review the allocation for next school year.

Associated File Attachments

 [Parcel Tax Allocation forr 2015 16 \(Files\)](#)



To: Fiscal Oversight Committee

From: Dora Siu, Director of Fiscal Services

Subject: Parcel Tax Budget Allocations for 2015-16

The Fiscal Oversight Committee shall meet and review the proper expenditure budget allocations of the special tax.

Attached for the committee's review and information is the proposed parcel tax budget allocations for the 2015-16 school year which addresses the following areas supported by Measure A.

- (i) Strengthen and improve academic curriculum and educational programs in the following essential areas:
 - a) Mathematics
 - b) Science
 - c) Literacy
 - d) Music
 - e) Visual and performing arts

- (ii) Strengthen and improve programs and services in the following areas which contribute to student academic success:
 - a) School libraries
 - b) Wellness Initiative
 - c) Counseling
 - d) Tutoring and mentoring
 - e) Keeping classroom technology up to date and providing technology support

- (iii) Recruit and retain quality teachers and staff.

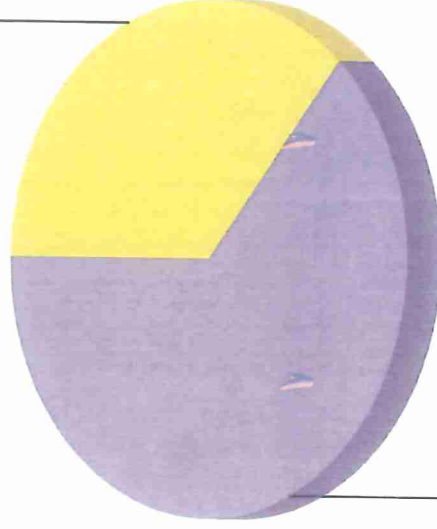
- (iv) Keep class size small.

It is important for the committee to understand that revenue and expenditure projections may change due to the current economic climate.

Ending Fund Balance Components

	Dollars per ADA	Total Amount
Beginning Fund Balance	\$658.87	\$422,333
+ Total Resources	\$3,978.16	\$2,550,000
- Total Uses	\$3,783.19	\$2,425,022
Ending Fund Balance	\$853.84	\$547,311
Fund Balance Difference	\$194.97	\$124,978

Other Designations
36%



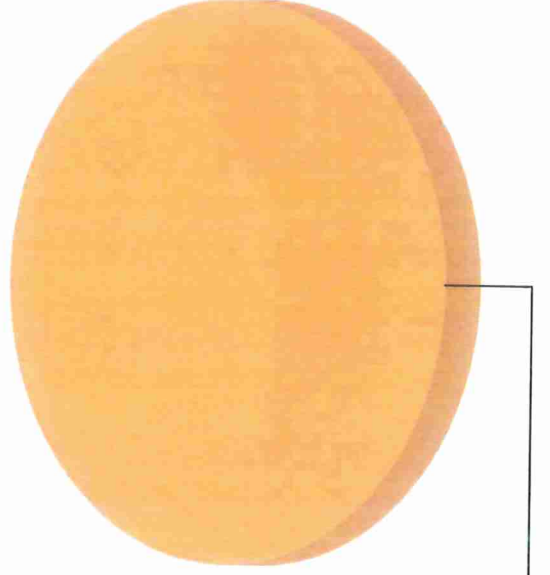
Undesignated
64%

Ending Fund Balance Components	Amount
Nonexpendable Assets Reserve	0
General Reserve	0
Legally Restricted Balance	0
Economic Uncertainties	0
Other Designations	197,809
Undesignated	349,502
Other Unreserved Balance	0

Total Revenue Summary

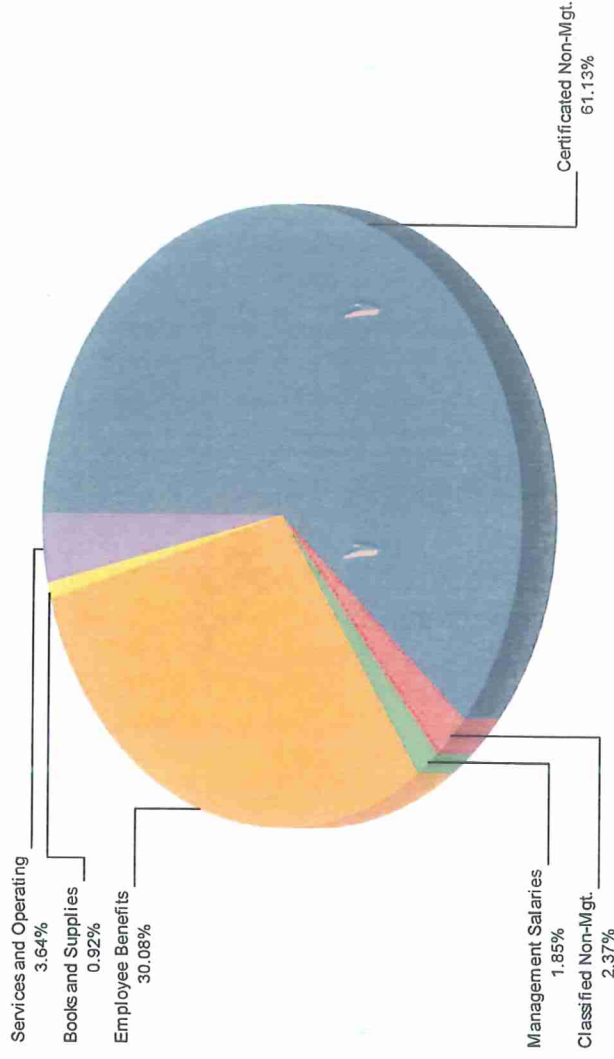
(as % of Total Revenue)

Revenue by Object:	Dollars per ADA	Total Amount
Revenue Limit	0.00	0
Federal Revenue	0.00	0
Other State Revenue	0.00	0
Other Local Revenue	3,978.16	2,550,000
Total Revenue	\$3,978.16	\$2,550,000
Transfer In & Others	\$0.00	\$0
Total Resources	\$3,978.16	\$2,550,000



Total Expenditure Summary (as % of Total Expenditure)

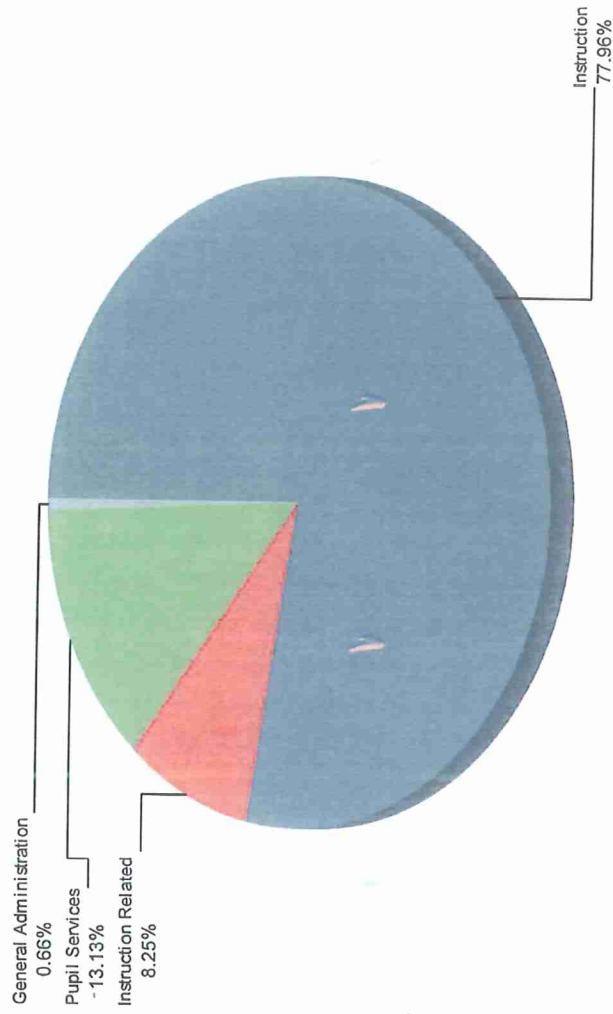
Expenditure by Object:	Dollars per ADA	Total Amount
Cert. Non-Mgt. Salaries	2,312.69	1,482,437
Class. Non-Mgt. Salaries	89.71	57,507
Management Salaries	70.00	44,868
Employee Benefits	1,138.03	729,480
Books and Supplies	34.95	22,400
Services and Operating	137.80	88,330
Capital Outlay	0.00	0
Other Outgo	0.00	0
Total Expenditure	\$3,783.19	\$2,425,022
Transfer out and Other:	\$0.00	\$0
Total Uses	\$3,783.19	\$2,425,022



Total Expenditure by Function Summary

(as % of Total Expenditure)

Expenditure by Function:	Dollars per ADA	Total Amount
Instruction	2,949.38	1,890,550
Instruction Related Services	312.24	200,149
Pupil Services	496.60	318,323
Ancillary Services	0.00	0
Community Services	0.00	0
Enterprise	0.00	0
General Administration*	24.96	16,000
Plant Services	0.00	0
Other Outgo	0.00	0
Total	\$3,783.19	\$2,425,022



*** General Administration Expenditure Breakdown:**

Board and Supt. Administration	0.00	0
Other General Administration	0.00	0
Centralized Data Processing	24.96	16,000

Budget03a

Budget Object Summary

Model OB16-04 15-16 Adopted Budget Fiscal Year 2015/16

Fund 010 General Fund

Revenue	Description	Amount	Percentage of Sources
8600	OTHER LOCAL REVENUE	2,550,000	100.00%
Total Revenue		2,550,000	100.00%

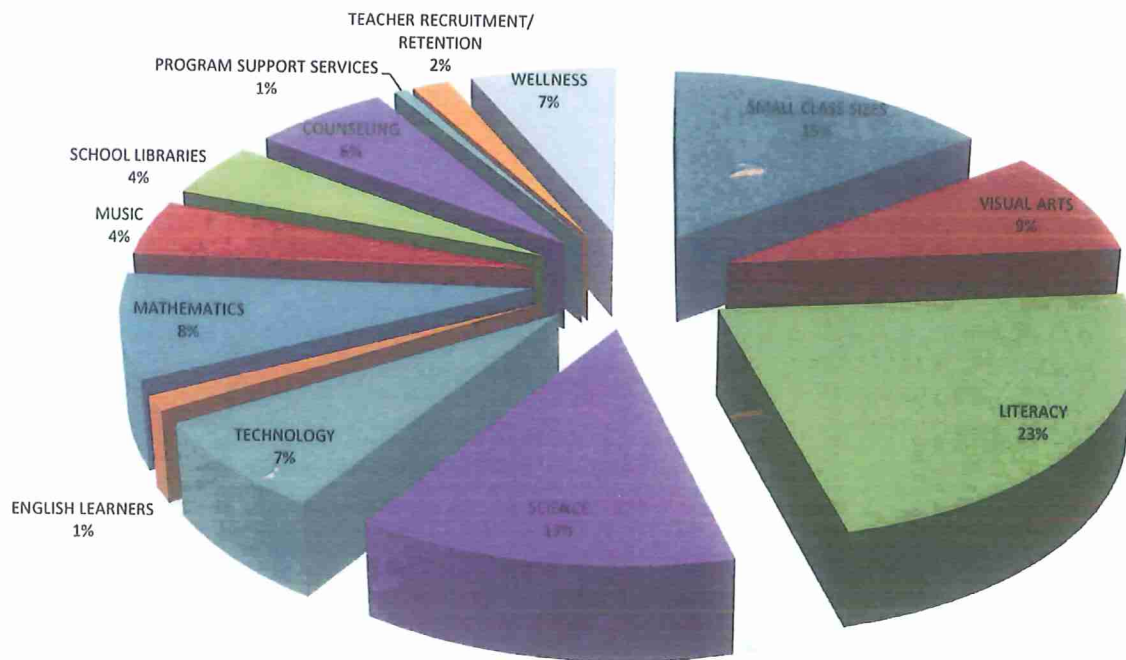
Starting Balance	0
+ Revenues	2,550,000
- Expenditures	0
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	2,550,000

Starting Balance	0
+ Total Revenues	2,550,000
= Total Sources	2,550,000

Expenditure	Description	Amount	Percentage of Sources
1000		0	.00%
2000			%
3000			%
4000			%
5000			%
6000			%
7000			%
- Total Expenditures		0	.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		2,550,000	100.00%

Measure A Options	BUDGET 2015-2016
611 SMALL CLASS SIZES	\$358,182
612 VISUAL ARTS	\$207,154
613 LITERACY	\$546,786
616 SCIENCE	\$316,892
617 TECHNOLOGY	\$174,886
618 ENGLISH LEARNERS	\$29,250
619 MATHEMATICS	\$204,272
620 MUSIC	\$109,605
621 SCHOOL LIBRARIES	\$108,930
622 COUNSELING	\$150,026
626 PROGRAM SUPPORT SERVICES	\$14,949
627 TEACHER RECRUITMENT/ RETENTION	\$41,519
628 WELLNESS	\$162,571
Totals	\$2,425,022

2015-16 Expenditures by Option



Model OB16-04 15-16 Adopted Budget **Fiscal Year 2015/16**

Option 611 Smal Class Sizes

Expenditure	Description	Amount	Percentage of Sources
1000 Certificated Salaries			
1100	Teachers Salaries	238,753	.00%
Total 1000		238,753	.00%
3000 Employee Benefits			
3100	STRS	25,619	.00%
3300	OASDI, Medicare, Alt Retire	3,449	.00%
3400	Health & Welfare	75,485	.00%
3500	State Unemployment Insurance	120	.00%
3600	Workers Compensation	5,205	.00%
3700	Retiree Benefits	9,551	.00%
Total 3000		119,429	.00%
Total Expenditure		358,182	.00%

Starting Balance	0
+ Revenues	0
- Expenditures	358,182
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	358,182-

Starting Balance	0
+ Total Revenues	0
= Total Sources	0

Expenditure	Description	Amount	Percentage of Sources
1000	Certificated Salaries	238,753	.00%
2000			.00%
3000	Employee Benefits	119,429	.00%
4000			.00%
5000			.00%
6000			.00%
7000			.00%
- Total Expenditures		358,182	.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		358,182-	.00%

Model OB16-04 15-16 Adopted Budget	Fiscal Year 2015/16
Option 612 Visual Arts	

Expenditure	Description	Amount	Percentage of Sources
1000 Certificated Salaries			
1100	Teachers Salaries	138,345	.00%
Total 1000		138,345	.00%
3000 Employee Benefits			
3100	STRS	14,846	.00%
3300	OASDI, Medicare, Alt Retire	2,007	.00%
3400	Health & Welfare	36,523	.00%
3500	State Unemployment Insurance	70	.00%
3600	Workers Compensation	3,017	.00%
3700	Retiree Benefits	6,146	.00%
Total 3000		62,609	.00%
4000 Books & Supplies			
4300	Materials & Supplies	1,200	.00%
Total 4000		1,200	.00%
5000 Services & Operating Expenses			
5800	Other Services & Operating Exp	5,000	.00%
Total 5000		5,000	.00%
Total Expenditure		207,154	.00%

Starting Balance	0
+ Revenues	0
- Expenditures	207,154
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	207,154-

Starting Balance	0
+ Total Revenues	0
= Total Sources	0

Expenditure	Description	Amount	Percentage of Sources
1000	Certificated Salaries	138,345	.00%
2000			.00%
3000	Employee Benefits	62,609	.00%
4000	Books & Supplies	1,200	.00%
5000	Services & Operating Expenses	5,000	.00%
6000			.00%
7000			.00%
- Total Expenditures		207,154	.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		207,154-	.00%

Option 613 Literacy

Expenditure	Description	Amount	Percentage of Sources
1000 Certificated salaries			
1100	Teachers salaries	370,569	.00%
	Total 1000	370,569	.00%
3000 Employee Benefits			
3100	STRS	39,764	.00%
3300	OASDI, Medicare, Alt Retire	5,369	
3400	Health & Welfare	105,724	
3500	State Unemployment Insurance	187	
3600	Workers Compensation	8,079	
3700	Retiree Benefits	14,064	
	Total 3000	173,187	.00%
4000 Books & Supplies			
4300	Materials & Supplies	1,000	.00%
	Total 4000	1,000	.00%
5000 Services & Operating Expenses			
5800	Other Services & Operating Exp	2,030	.00%
	Total 5000	2,030	.00%
	Total Expenditure	546,786	.00%

Starting Balance	
+ Revenues	
- Expenditures	546,786
- Budgeted Reserves & Fund Bal	
= Unappropriated Balance	546,786-

Starting Balance	0
+ Total Revenues	0
= Total Sources	0

Expenditure	Description	Amount	Percentage of Sources
1000	Certificated Salaries	370,569	.00%
2000			.00%
3000	Employee Benefits	173,187	.00%
4000	Books & Supplies	1,000	.00%
5000	Services & Operating Expenses	2,030	.00%
6000			.00%
7000			.00%
	- Total Expenditures	546,786	.00%
	- Total Budgeted Reserves and Fund Balance	0	.00%
	= Unappropriated Balance	546,786-	.00%

Selection Grouped by Account Type, (Org = 18, Restricted? = Y, Control? = N, Fund = 010, Resource = 0100-0110, Option = 626, Object Digit = 2)

ESCAPE ONLINE

Budget03a

Budget Object Summary

Model OB16-04 15-16 Adopted Budget

Fiscal Year 2015/16

Option 616 Science

Expenditure	Description	Amount	Percentage of Sources
1000 Certificated salaries			
1100	Teachers salaries	216,119	.00%
	Total 1000	216,119	.00%
3000 Employee Benefits			
3100	STRS	23,191	.00%
3300	OASDI, Medicare, Alt Retire	3,135	
3400	Health & Welfare	53,279	
3500	State Unemployment Insurance	110	
3600	Workers Compensation	4,712	
3700	Retiree Benefits	8,646	
	Total 3000	93,073	.00%
4000 Books & Supplies			
4300	Materials & Supplies	4,700	.00%
	Total 4000	4,700	.00%
5000 Services & Operating Expenses			
5800	Other Services & Operating Exp	3,000	.00%
	Total 5000	3,000	.00%
	Total Expenditure	316,892	.00%

Starting Balance	
+ Revenues	
- Expenditures	316,892
- Budgeted Reserves & Fund Bal	
= Unappropriated Balance	316,892-

Starting Balance	0
+ Total Revenues	0
= Total Sources	0

Expenditure	Description	Amount	Percentage of Sources
1000	Certificated Salaries	216,119	.00%
2000			.00%
3000	Employee Benefits	93,073	.00%
4000	Books & Supplies	4,700	.00%
5000	Services & Operating Expenses	3,000	.00%
6000			.00%
7000			.00%
	- Total Expenditures	316,892	.00%
	- Total Budgeted Reserves and Fund Balance	0	.00%
	= Unappropriated Balance	316,892-	.00%

Selection Grouped by Account Type, (Org = 18, Restricted? = Y, Control? = N, Fund = 010, Resource = 0100-0110, Option = 626, Object Digit = 2)

ESCAPE ONLINE

Model OB16-04 15-16 Adopted Budget **Fiscal Year 2015/16**

Option 617 Technology

Expenditure	Description	Amount	Percentage of Sources
1000 Certificated Salaries			
1100	Teachers Salaries	43,094	.00%
Total 1000		43,094	.00%
2000 Classified Salaries			
2400	Clerical Salaries	44,592	.00%
Total 2000		44,592	.00%
3000 Employee Benefits			
3100	STRS	4,624	.00%
3200	PERS	5,283	.00%
3300	OASDI, Medicare, Alt Retire	4,037	.00%
3400	Health & Welfare	26,390	.00%
3500	State Unemployment Insurance	45	.00%
3600	Workers Compensation	1,913	.00%
3700	Retiree Benefits	3,508	.00%
Total 3000		45,800	.00%
4000 Books & Supplies			
4300	Materials & Supplies	1,300	.00%
4400	Non-Capitalized Equipment	4,800	.00%
Total 4000		6,100	.00%
5000 Services & Operating Expenses			
5800	Other Services & Operating Exp	35,300	.00%
Total 5000		35,300	.00%
Total Expenditure		174,886	.00%

Starting Balance	0
+ Revenues	0
- Expenditures	174,886
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	174,886-

Starting Balance	0
+ Total Revenues	0
= Total Sources	0

Expenditure	Description	Amount	Percentage of Sources
1000	Certificated Salaries	43,094	.00%
2000	Classified Salaries	44,592	.00%
3000	Employee Benefits	45,800	.00%
4000	Books & Supplies	6,100	.00%
5000	Services & Operating Expenses	35,300	.00%
6000			.00%
7000			.00%
- Total Expenditures		174,886	.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		174,886-	.00%

Model OB16-04 15-16 Adopted Budget	Fiscal Year 2015/16
Option 618 ELD	

Expenditure	Description	Amount	Percentage of Sources
2000 Classified Salaries			
2100	Instructional Aides Salaries	12,915	.00%
Total 2000		12,915	.00%
3000 Employee Benefits			
3200	PERS	1,530	.00%
3300	OASDI, Medicare, Alt Retire	989	.00%
3400	Health & Welfare	13,015	.00%
3500	State Unemployment Insurance	7	.00%
3600	Workers Compensation	282	.00%
3700	Retiree Benefits	512	.00%
Total 3000		16,335	.00%
Total Expenditure		29,250	.00%

Starting Balance	0
+ Revenues	0
- Expenditures	29,250
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	29,250-

Starting Balance	0
+ Total Revenues	0
= Total Sources	0

Expenditure	Description	Amount	Percentage of Sources
1000			.00%
2000	Classified Salaries	12,915	.00%
3000	Employee Benefits	16,335	.00%
4000			.00%
5000			.00%
6000			.00%
7000			.00%
- Total Expenditures		29,250	.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		29,250-	.00%

Model OB16-04 15-16 Adopted Budget

Fiscal Year 2015/16

Option 619 Math

Expenditure	Description	Amount	Percentage of Sources
1000 Certificated Salaries			
1100	Teachers Salaries	139,490	.00%
Total 1000		139,490	.00%
3000 Employee Benefits			
3100	STRS	14,968	.00%
3300	OASDI, Medicare, Alt Retire	2,024	.00%
3400	Health & Welfare	28,093	.00%
3500	State Unemployment Insurance	71	.00%
3600	Workers Compensation	3,042	.00%
3700	Retiree Benefits	5,384	.00%
Total 3000		53,582	.00%
4000 Books & Supplies			
4300	Materials & Supplies	5,000	.00%
Total 4000		5,000	.00%
5000 Services & Operating Expenses			
5800	Other Services & Operating Exp	6,200	.00%
Total 5000		6,200	.00%
Total Expenditure		204,272	.00%

Starting Balance	0
+ Revenues	0
- Expenditures	204,272
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	204,272-

Starting Balance	0
+ Total Revenues	0
= Total Sources	0

Expenditure	Description	Amount	Percentage of Sources
1000	Certificated Salaries	139,490	.00%
2000			.00%
3000	Employee Benefits	53,582	.00%
4000	Books & Supplies	5,000	.00%
5000	Services & Operating Expenses	6,200	.00%
6000			.00%
7000			.00%
- Total Expenditures		204,272	.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		204,272-	.00%

Model OB16-04 15-16 Adopted Budget **Fiscal Year 2015/16**

Option 620 Music

Expenditure	Description	Amount	Percentage of Sources
1000 Certificated Salaries			
1100	Teachers Salaries	67,287	.00%
Total 1000		67,287	.00%
3000 Employee Benefits			
3100	STRS	7,220	.00%
3300	OASDI, Medicare, Alt Retire	976	.00%
3400	Health & Welfare	26,029	.00%
3500	State Unemployment Insurance	34	.00%
3600	Workers Compensation	1,467	.00%
3700	Retiree Benefits	2,692	.00%
Total 3000		38,418	.00%
5000 Services & Operating Expenses			
5600	Rentals Leases & Repairs	1,000	.00%
5800	Other Services & Operating Exp	2,900	.00%
Total 5000		3,900	.00%
Total Expenditure		109,605	.00%

Starting Balance	0
+ Revenues	0
- Expenditures	109,605
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	109,605-

Starting Balance	0
+ Total Revenues	0
= Total Sources	0

Expenditure	Description	Amount	Percentage of Sources
1000	Certificated Salaries	67,287	.00%
2000			.00%
3000	Employee Benefits	38,418	.00%
4000			.00%
5000	Services & Operating Expenses	3,900	.00%
6000			.00%
7000			.00%
- Total Expenditures		109,605	.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		109,605-	.00%

Model OB16-04 15-16 Adopted Budget

Fiscal Year 2015/16

Option 621 Library

Expenditure	Description	Amount	Percentage of Sources
1000 Certificated salaries			
1200	Teachers salaries	79,503	.00%
	Total 1000	79,503	.00%
3000 Employee Benefits			
3100	STRS	8,531	.00%
3300	OASDI, Medicare, Alt Retire	1,147	
3400	Health & Welfare	11,795	
3500	State Unemployment Insurance	40	
3600	Workers Compensation	1,734	
3700	Retiree Benefits	3,180	
	Total 3000	26,427	.00%
4000 Books & Supplies			
4300	Materials & Supplies	1,700	.00%
	Total 4000	1,700	.00%
5000 Services & Operating Expenses			
5800	Other Services & Operating Exp	1,300	.00%
	Total 5000	1,300	.00%
	Total Expenditure	108,930	.00%

Starting Balance	
+ Revenues	
- Expenditures	108,930
- Budgeted Reserves & Fund Bal	
= Unappropriated Balance	108,930-

Starting Balance	0
+ Total Revenues	0
= Total Sources	0

Expenditure	Description	Amount	Percentage of Sources
1000	Certificated Salaries	79,503	.00%
2000			.00%
3000	Employee Benefits	26,427	.00%
4000	Books & Supplies	1,700	.00%
5000	Services & Operating Expenses	1,300	.00%
6000			.00%
7000			.00%
	- Total Expenditures	108,930	.00%
	- Total Budgeted Reserves and Fund Balance	0	.00%
	= Unappropriated Balance	108,930-	.00%

Selection Grouped by Account Type, (Org = 18, Restricted? = Y, Control? = N, Fund = 010, Resource = 0100-0110, Option = 626, Object Digit = 2)

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Model OB16-04 15-16 Adopted Budget **Fiscal Year 2015/16**
 Option 622 Counseling

Expenditure	Description	Amount	Percentage of Sources
1000 Certificated Salaries			
1200	Pupil Support Salaries	107,138	.00%
Total 1000		107,138	.00%
3000 Employee Benefits			
3100	STRS	11,497	.00%
3300	OASDI, Medicare, Alt Retire	1,549	.00%
3400	Health & Welfare	23,166	.00%
3500	State Unemployment Insurance	54	.00%
3600	Workers Compensation	2,336	.00%
3700	Retiree Benefits	4,286	.00%
Total 3000		42,888	.00%
Total Expenditure		150,026	.00%

Starting Balance	0
+ Revenues	0
- Expenditures	150,026
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	150,026-

Starting Balance	0
+ Total Revenues	0
= Total Sources	0

Expenditure	Description	Amount	Percentage of Sources
1000	Certificated Salaries	107,138	.00%
2000			.00%
3000	Employee Benefits	42,888	.00%
4000			.00%
5000			.00%
6000			.00%
7000			.00%
- Total Expenditures		150,026	.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		150,026-	.00%

Model OB16-04 15-16 Adopted Budget

Fiscal Year 2015/16

Option 626 Program Support Services

Expenditure	Description	Amount	Percentage of Sources
1000 Certificated salaries			
1100	Teachers salaries	2,840	.00%
	Total 1000	2,840	.00%
3000 Employee Benefits			
3100	STRS	305	.00%
3300	OASDI, Medicare, Alt Retire	41	
3400	Health & Welfare		
3500	State Unemployment Insurance	1	
3600	Workers Compensation	62	
3700	Retiree Benefits		
	Total 3000	409	.00%
4000 Books & Supplies			
4300	Materials & Supplies	1,700	.00%
	Total 4000	1,700	.00%
5000 Services & Operating Expenses			
5800	Other Services & Operating Exp	10,000	.00%
	Total 5000	10,000	.00%
	Total Expenditure	14,949	.00%

Starting Balance	
+ Revenues	
- Expenditures	14,949
- Budgeted Reserves & Fund Bal	
= Unappropriated Balance	14,949-

Starting Balance	0
+ Total Revenues	0
= Total Sources	0

Expenditure	Description	Amount	Percentage of Sources
1000	Certificated Salaries	2,840	.00%
2000			.00%
3000	Employee Benefits	409	.00%
4000	Books & Supplies	1,700	.00%
5000	Services & Operating Expenses	10,000	.00%
6000			.00%
7000			.00%
	- Total Expenditures	14,949	.00%
	- Total Budgeted Reserves and Fund Balance	0	.00%
	= Unappropriated Balance	14,949-	.00%

Selection Grouped by Account Type, (Org = 18, Restricted? = Y, Control? = N, Fund = 010, Resource = 0100-0110, Option = 626, Object Digit = 2)

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Model OB16-04 15-16 Adopted Budget **Fiscal Year 2015/16**

Option 627 Recruitment & Retention

Expenditure	Description	Amount	Percentage of Sources
1000 Certificated Salaries			
1100	Teachers Salaries	13,800	.00%
1200	Pupil Support Salaries	5,000	.00%
Total 1000		18,800	.00%
3000 Employee Benefits			
3100	STRS	2,020	.00%
3300	OASDI, Medicare, Alt Retire	275	.00%
3500	State Unemployment Insurance	12	.00%
3600	Workers Compensation	412	.00%
Total 3000		2,719	.00%
5000 Services & Operating Expenses			
5800	Other Services & Operating Exp	20,000	.00%
Total 5000		20,000	.00%
Total Expenditure		41,519	.00%

Starting Balance	0
+ Revenues	0
- Expenditures	41,519
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	41,519-

Starting Balance	0
+ Total Revenues	0
= Total Sources	0

Expenditure	Description	Amount	Percentage of Sources
1000	Certificated Salaries	18,800	.00%
2000			.00%
3000	Employee Benefits	2,719	.00%
4000			.00%
5000	Services & Operating Expenses	20,000	.00%
6000			.00%
7000			.00%
- Total Expenditures		41,519	.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		41,519-	.00%

Model OB16-04 15-16 Adopted Budget **Fiscal Year 2015/16**

Option 628 Wellness

Expenditure	Description	Amount	Percentage of Sources
1000 Certificated Salaries			
1200	Pupil Support Salaries	60,499	.00%
Total 1000		60,499	.00%
2000 Classified Salaries			
2300	Classified Supv & Admin Salari	44,868	.00%
Total 2000		44,868	.00%
3000 Employee Benefits			
3100	STRS	6,492	.00%
3200	PERS	5,316	.00%
3300	OASDI, Medicare, Alt Retire	4,304	.00%
3400	Health & Welfare	31,926	.00%
3500	State Unemployment Insurance	54	.00%
3600	Workers Compensation	2,298	.00%
3700	Retiree Benefits	4,214	.00%
Total 3000		54,604	.00%
4000 Books & Supplies			
4300	Materials & Supplies	1,000	.00%
Total 4000		1,000	.00%
5000 Services & Operating Expenses			
5800	Other Services & Operating Exp	1,600	.00%
Total 5000		1,600	.00%
Total Expenditure		162,571	.00%

Starting Balance	0
+ Revenues	0
- Expenditures	162,571
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	162,571-

Starting Balance	0
+ Total Revenues	0
= Total Sources	0

Expenditure	Description	Amount	Percentage of Sources
1000	Certificated Salaries	60,499	.00%
2000	Classified Salaries	44,868	.00%
3000	Employee Benefits	54,604	.00%
4000	Books & Supplies	1,000	.00%
5000	Services & Operating Expenses	1,600	.00%
6000			.00%
7000			.00%
- Total Expenditures		162,571	.00%
- Total Budgeted Reserves and Fund Balance		0	.00%
= Unappropriated Balance		162,571-	.00%