NEVADA COUNTY BOARD OF EDUCATION
Regular Meeting
Wednesday, August 19, 2015
3:00 p.m.
Nevada County Superintendent of Schools
Houser Conference Room
112 Nevada City Highway, Nevada City, CA 95959

A G E N D A

1. Meeting called to order
2. Establish quorum
3. Salute to the flag
4. Additions to the Agenda
5. Adoption of the Agenda
6. Open public forum – Recognition of members of the audience wishing to address an agenda item may do so at this time or at the time the agenda item is heard. After being recognized by the Board president, please identify yourself. A member of the public may at this time make brief comments regarding items not on the agenda, although no action may be taken.
7. Close public forum
8. Presentation 15 min.
   A. Recognition of Les Atchison for his service on the John Muir Charter School Board
   B. Healthy Kids Learn Better, A Guide to Western Nevada County’s Student Wellness Policy - Sharyn Turner, Countywide Health Coordinator
5 min.
9. Approval of the Consent Agenda
   These items are expected to be routine and non-controversial. They will be acted upon by the Board at one time without discussion, unless a Board member or citizen requests that an item be removed for discussion and separate consideration. In that case the designated item(s) will be considered following approval of the remaining items.
   A. Approval of minutes of the Regular meeting of July 22, 2015
   
10. Staff Reports 20 min.
    A. Alternative Education, Sanford
    B. Educational Services, Johns
       i. Adventures in Learning Presentation
    C. Business Services, Somers
11. Superintendent’s Report 10 min.
    A. Back to School Staff Meeting
    B. CCSESA Board Meeting
    C. Scholar Day at the Fair
    D. CCBE Conference: LCAP Panel
    E. Facilities Update
12. **Action Items**

   A. Shall the Nevada County Board of Education accept the 2015-16 45 Day revise based on the State’s adoption of the budget? *(page 12)*

   B. Shall the Nevada County Board of Education approve the response to the Grand Jury Report: *Nevada County Superintendent of Schools, A review of Transparency and Policy* *(page 15)*

   C. Shall the Nevada County Board of Education adopt Resolution No. 15-08 for STRS Exception to the 180 Day Wait Period for STRS Retiree (EC 24214.5(b)) *(page 19)*

      Roll Call Vote

13. **Information/Discussion Items**

   A. Budget Review

      i. NCSOS Program Budget Review *(page 25)*

14. **Board Reports**

   A. SARB, Lapierre

   B. Legislative, Sexton

   C. NCSBA, Meek

   D. Charter Liaison, Altieri

   E. Individual Board Reports

15. **Correspondence**

   A. 2015-16 Nevada County Academic Tournament Schedule *(page 28)*

16. **Adjournment**

   Next Meeting Date: September 9, 2015 at 5:00 PM, 112 Nevada City Highway, Nevada City

   This agenda was posted at least 72 hours in advance of the meeting at the Nevada County Superintendent of Schools office, 112 Nevada City Highway.

   Posted: 8/14/2015

   Date

   Notice: The agenda packet and supporting materials, including materials distributed less than 72 hours prior to the scheduled meeting, can be viewed at the Nevada County Superintendent of Schools office – reception desk, located at 112 Nevada City Highway, Nevada City, CA. For more information please call 530.478.6400 ext. 203.

   Notice: In compliance with the Americans with Disabilities Act, if you need special assistance to access the Board meeting room or to otherwise participate at this meeting, including auxiliary aids or services, contact the Nevada County Superintendent of Schools office at 530.478.6400 ext. 203 at least 48 hours before the scheduled Board meeting so that we may make every reasonable effort to accommodate your needs. [G.C. §§54953.2, §54954.2(a)(1); Americans with Disabilities Act of 1990, §202 (42 U.S.C. §12132)]
A Guide to Western Nevada County's Student Wellness Policy

HEALTHY KIDS LEARN BETTER

Nevada County Superintendent of Schools
A Guide to Western Nevada County's
Student Wellness Policy

This document is an overview of the Nevada County Superintendent of Schools' Student Wellness Policy. It was created as a resource for parents, teachers, staff, and administrators. See NCSOS School Wellness Policy for a complete copy of the policy. For your district's Wellness Policy, contact your school district office.

---

**TABLE OF CONTENTS**

<table>
<thead>
<tr>
<th>Section</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Student Wellness Policy</td>
<td>2</td>
</tr>
<tr>
<td>Nutrition Education Policy</td>
<td>3</td>
</tr>
<tr>
<td>Physical Activity Policy</td>
<td>3</td>
</tr>
<tr>
<td>Nutrition Guidelines for Foods Available at School Policy</td>
<td>4</td>
</tr>
<tr>
<td>The Link Between Home &amp; School</td>
<td>5</td>
</tr>
<tr>
<td>Resources</td>
<td></td>
</tr>
<tr>
<td>- Federal Nutrition Guidelines for Foods Available at School</td>
<td>6</td>
</tr>
<tr>
<td>- Ideas for Classroom Celebrations</td>
<td>6</td>
</tr>
<tr>
<td>- Ideas for Classroom Rewards</td>
<td>6</td>
</tr>
<tr>
<td>- Ideas for School Fundraisers</td>
<td>6</td>
</tr>
<tr>
<td>- Ideas for Healthy Snacks</td>
<td>6</td>
</tr>
<tr>
<td>- Curriculum for Nutrition Education and Physical Activity</td>
<td>6</td>
</tr>
<tr>
<td>Additional Resources in Nevada County</td>
<td>7</td>
</tr>
</tbody>
</table>

---

Special thanks to members of the Nevada County Superintendent of Schools School Health Advisory Committee. Additional support and input was provided by: Sharyn Turner, MA, RN, Countywide Health Coordinator; Nevada County Superintendent of Schools Office; Roxanne Gilpatric, Superintendent; Nevada City School District; Aimee Retzler, Co-Director, Sierra Harvest; Shaun Havard, MPH, Community Liaison, Nutrition Education and Obesity Prevention Program, Nevada County Public Health Department; and Maria Martin, MPH, RD, Tahoe Truckee Nutrition Coalition. Thanks also to students in Mrs. Copes's second grade class, Clear Creek School; and students in Merry Byles-Daly's class, Grass Valley Charter School, as well as other students in Western Nevada County for providing artwork.

Questions regarding this Guide to the Wellness Policy can be directed to your District Superintendent.
STUDENT WELLNESS POLICY

As educators, we recognize the important link between student health and learning, and so believe the student wellness policy is an essential tool for schools to support our students and families. Every school and school district is required by the State of California to have a student wellness policy. A student wellness policy provides a comprehensive, research-based approach that promotes healthy eating and physical activity for Nevada County students. Student wellness policies recognize the importance of quality health education, physical education and activity, health services, nutrition services, psychological and counseling services, and a safe and healthy school environment. They outline specific guidelines for districts, schools and classrooms and will act as a reference and guide for parents, students, teachers and administrators.

This document was created by the Nevada County Superintendent of Schools School Health Advisory Committee as a template for individual districts. It is our intention that districts will use this document to coordinate and align with the wider state and county efforts to support student wellness and to promote parent involvement and staff wellness. In addition, this document can serve as a model for the importance of a healthy lifestyle for all partners in our students’ education.

Why This Policy is Important

Each Board of Education believes healthy students learn better. With that in mind, our schools want to provide the best possible learning environment for children by creating a school climate that educates students about healthy behaviors and supports their choice of healthy lifestyle habits.

The Nevada County Board of Education wants to build a foundation for a happy and healthy life for each of our students. We believe that a learning environment promoting student wellness will improve students’ knowledge and lifestyle practices and that these practices will become lifelong habits.

— Trevor Michael, President, Nevada County Board of Education

Implementation

Parents are a key part of a school’s successful learning environment. Schools need your help to accomplish these goals. You can get involved in implementing the Student Wellness Policy at your school by contacting the principal or your School Site Council.

In addition to district-level efforts, the Nevada County Superintendent of Schools (NCSOS) will create a School Health Advisory Council of parents, students, food service personnel, physical education teachers, school health professionals, and members of the public. This Advisory Council works to support and assist in implementation of these policies at the individual district level.
NUTRITION EDUCATION POLICY

Nutrition education in schools is a key part of a school’s approach to a healthy campus and healthy students. A school’s nutrition education program will include information about the benefits of healthy eating, disease prevention, weight management, and oral health for children and parents. In addition, nutrition education will be embedded across the curriculum and learning environments, including before-school, after-school, summer programs, and school garden programs.

Why This Policy is Important

Simply put, research tells us that good nutrition is associated with higher academic achievement. Lack of adequate consumption of specific foods, such as fruits, vegetables, and dairy products, is associated with lower grades among students. Research also tells us that a student wellness policy can impact students’ food choices and help them to make better decisions around healthy behaviors.

Implementation

Teachers shall provide age-appropriate, skill-building nutrition education based on California Department of Education (CDE) Nutrition and Physical Activity Health Standards. These standards focus on positive behavior change at all grade levels. In addition, the Board further encourages teachers and administrative staff to link classroom nutrition education to hands-on learning opportunities, such as school gardens, after school programs, cafeteria-based nutrition education, farm-to-school programs, and parent/community outreach.

To reinforce the nutrition education program, the school environment must reflect what we teach in our classrooms. With that in mind, the Board prohibits the marketing and advertising of non-nutritious foods and beverages to our students. On our campuses, junk food cannot be marketed via signage, vending machine fronts, logos, scoreboards, school supplies, advertisements in school publications, coupon or incentive programs, free giveaways, or other means.

PHYSICAL ACTIVITY POLICY

All students will be provided fun, challenging and rewarding opportunities to be physically active at school on a regular basis in accordance with CDE standards.

Why This Policy is Important

Research tells us that schools which offer intense physical activity programs see positive effects on academic achievement. These benefits include increased concentration, improved mathematics, reading and writing test scores, and a reduction in disruptive behavior.

Implementation

Regular opportunities for moderate to vigorous physical activity will be provided through physical education programs. In addition, activities may be offered in school athletic programs, extracurricular programs, before- and after-school programs, summer learning programs, programs encouraging students to walk or bike to school, in-class physical activity breaks, and other structured and unstructured activities. Additionally, recess will not be removed as punishment.
NUTRITION GUIDELINES

FOR FOODS AVAILABLE AT SCHOOL POLICY

All foods available at our schools during the school day must meet or exceed nutritional guidelines outlined in the Nutrition Guidelines for Foods Available at School. This means that all foods on campus should be healthy and nutritious.

School Fundraisers

Schools will encourage their school organizations to use healthy food items or non-food items for fundraising purposes. See Ideas for School Fundraisers for unique ways to hold healthy food item and non-food item fundraisers. All foods should meet the state and federal guidelines for healthy foods.

Classroom Rewards

Schools will encourage staff to use healthy foods or non-food items as class rewards. Staff will avoid the use of non-nutritious foods as a reward for students' academic performance, accomplishments, or classroom behavior. See Ideas for Classroom Rewards for creative ways to offer rewards to students that don't involve candy or junk food.

Classroom Celebrations

Schools shall encourage parents/guardians or other volunteers to consider nutritional quality when selecting any snacks for occasional class parties. School staff will encourage parents to provide healthy food options for class celebrations. When possible, class parties or celebrations shall be held after the lunch period. See Ideas for Classroom Celebrations.

Access to Drinking Water

All students shall have access to free, potable water during meal times in the food service area. Teachers and staff shall encourage students' consumption of water by educating them about the health benefits of water and serving water in an appealing manner.

Staff as Role Models

The Superintendent shall encourage staff to serve as positive role models for healthy eating and drinking and physical fitness.

Why This Policy is Important

Access to healthy foods and beverages during school hours is important for academic success and long-term health. Using healthy foods or non-food items for school fundraisers, classroom rewards, and classroom celebrations reinforces to students the concept of healthy habits and helps to create an overall campus environment that values the health and well being of our students.

Implementation

All foods available through the food service program, foods and beverages provided through student stores, vending machines, or other venues shall meet the nutrition state and federal nutrition guidelines. These policies will be shared with parents on multiple occasions and parents will be encouraged by staff and teachers to participate in the school wellness policy guidelines. Foods that do not meet the nutrition standards cannot be sold at school from midnight to ½ hour after instruction ends. Some districts may choose to adopt more stringent time restrictions.
HEALTHY BREAKFAST IDEAS
- oatmeal
- whole grain cereal
- frozen whole grain waffles
- fruit and yogurt
- breakfast burritos
- fruit smoothies
- eggs

HEALTHY SNACK IDEAS
- fresh fruit
- fresh vegetables (i.e. baby carrots) with nuts or low-fat string cheese
- low-fat yogurt**
- trail mix without candy
- dried fruit
- low-fat breakfast bars**
- small size bagels or whole wheat crackers with peanut butter*

HEALTHY LUNCH IDEAS
- Peanut butter* & fruit sandwich
- Wraps or tortilla roll ups
- Pita sandwiches
- Baked chips or pretzels
- Pizza
- Fresh fruit
- Vegetables

ITEMS TO AVOID SENDING TO SCHOOL
- Sodas
- Chips
- Candy
- Cookies
- Fried foods
- Doughnuts

See Ideas for Healthy Snacks.

THE LINK BETWEEN HOME & SCHOOL

To successfully implement the Student Wellness Policy, it is important to have a consistent link between home and school. Parents and guardians are encouraged to act in alignment with the nutrition guidelines outlined in this Guide. Mirroring these guidelines at home will strengthen the nutrition lessons taught at school and promote healthy habits in your family that can last a lifetime.

Breakfast - still so important!
"Fuel" your children up in the morning!
All students need a nutritious breakfast in order to meet their daily nutritional needs. That will enhance their ability to learn and get the most out of their school day.

Did You Know?
- Eating breakfast promotes proper growth and contributes to academic performance.
- A child who eats breakfast each morning before school is less tired and irritable and has increased concentration, problem-solving skills, and muscle coordination.

Snacks help stabilize their energy!
Healthy snacks between breakfast and lunch help insure stable energy levels for students.

Lunch keeps them going until after school!

* Check for food allergies before serving.
** Check for sugar content before serving.
RESOURCES

Nevada County Superintendent of Schools
Student Wellness Policy:
www.nevco.org/a-guide-to-western-nevada-
countys-student-wellness-policy/

Nutrition Guidelines for Foods
Available at School:
www.calsna.org/documents/events/
2014IndustrySeminar/
Danzik-CompFoodBev.pdf

HEALTHY IDEAS ONLINE
The following are links to online healthy
student resources:

Ideas for School Fundraisers
• Creative Financing & Fun Fundraising
• Fundraising Options to Schools
• Healthy Fundraising

Ideas for Classroom Rewards
• Non-Food Alternatives
• We Can! Classroom Parties & Incentives
• Alternatives to Food as Reward
• Constructive Classroom Rewards
• Alternatives to Using Food as Reward
• Non-Food Reward Ideas
• Food-Free Celebration Ideas

Ideas for Classroom Celebrations
• Ghoulishly Great Ideas
• Happy Healthy Halloween
• Healthy Celebrations
• Healthy Classroom Party Ideas
• Healthy Halloween Treats
• Healthy Halloween Treats (Spanish)
• Healthy Holiday Party Ideas
• Healthy School Celebrations
• Healthy Treats for Classroom Parties
• Party Foods for the Classroom
• Valentines Party Treat Ideas

Ideas for Healthy Snacks
• Parents Guide to Healthy Snacks
• Healthy Alternatives for Snacks
• Tasty Snacks for Healthy Kids
• Snacking Tips for Healthy Kids
• Healthy Snacks for Home and Classroom
• Fuel Learning with Fruits and Vegetables

Additional ideas for healthy school celebrations, birthday parties,
and holiday celebrations can be found at:

Healthy Snacks for Home & Classroom tip sheet
www.healthyeating.org/Portals/0/Documents/Tip%20Sheets/
Healthy_Snacks_flyer.pdf

The Center for Science in the Public Interest
cspiner.org/new/pdf/healthy_school_celebrations.pdf

Parent Nutrition Education Resource
www.healthyeating.org/Schools/Parent-Nutrition-Education.aspx

California Smarter Lunchrooms
www.healthyeating.org/smarterlunchrooms

Curriculum for Nutrition Education & Physical Activity

California Department
of Education Nutrition
Education Resource Guide
www.cde.ca.gov/ls/nut/
hec/documents/nergch2.pdf

Dairy Council of California
www.healthyeating.org/Schools/
Classroom-Programs.aspx

Smarter Lunchrooms
smarterlunchrooms.org

Action for Healthy Kids Brain
Breaks, Instant Recess & Energizers
www.actionforhealthykids.org/
tools-for-schools/1252-brain-
breaks-instant-recess-and-
ergizers

UC Cooperative Extension
Placer/Nevada Counties
Nutrition Education
cplacer.ucanr.edu/Nutrition

US Department of Agriculture
Food and Nutrition Service
www.fns.usda.gov/get-involved/
provide-nutrition-education

Let's Move
www.letsmove.gov/join-health-
iers-schools-challenge

Alliance for a Healthier
Generation Physical Activities
www.healthiergeneration.org/
take_action/schools/physical_
activity/physical_activities

American Heart Association
In-School Activity Breaks
www.heart.org/idc/groups/
heart-public/@wcm/@fc/documents/
downloadable/ucm_455767.pdf

California Farm to School Network
www.cafarmtoschool.org/
resources

HEALTHY KIDS LEARN BETTER • 6

007
ADDITIONAL RESOURCES
IN NEVADA COUNTY

Chicago Park School District
www.chicagoparkschool.org

Clear Creek School District
www.clearcreekschool.org

Grass Valley School District
www.gvcs.k12.ca.us

Grass Valley School District Child Nutrition Services
www.nevadacountycns.com

Nevada City School District
www.ncsd.k12.ca.us

Nevada County Food Bank
www.foodbankofncg.org

Nevada County Superintendent of Schools
nevco.org

Nevada Joint Unified High School District Food Service Department
njuhsdfood.com

Nevada Joint Union High School District
www.njusd.com

Partners Family Resource Centers
www.partnersfamilyresourcecenters.org

Penn Valley Union Elementary School District
www.pennvalleyschools.k12.ca.us

Pleasant Ridge Union School District
www.pleasantridge.k12.ca.us

Sierra Harvest
www.sierraharvest.org

Twin Ridges School District
twinridgeselementary.com

Union Hill School District
district.uhsd.k12.ca.us
NEVADA COUNTY BOARD OF EDUCATION
Regular Meeting
Wednesday, July 22, 2015
3:00 p.m.
Nevada County Superintendent of Schools
Houser Conference Room
112 Nevada City Highway, Nevada City, CA 95959

MINUTES

1. Meeting called to order

2. Established quorum
   Trevor Michael present
   Tracy Lapierre present
   Larry Meek present
   Shelly Sexton present
   Bob Altieri present

3. Salute to the flag

4. Adoption of the Agenda
   On a motion by Altieri and seconded by Sexton, the agenda was adopted as presented. The motion carried unanimously.

5. Opened public forum – Recognition of members of the audience wishing to address an agenda item may do so at this time or at the time the agenda item is heard. After being recognized by the Board president, please identify yourself. A member of the public may at this time make brief comments regarding items not on the agenda, although no action may be taken.
   No comments were made.

6. Closed public forum

7. Approval of the Consent Agenda
   These items are expected to be routine and non-controversial. They will be acted upon by the Board at one time without discussion, unless a Board member or citizen requests that an item be removed for discussion and separate consideration. In that case the designated item(s) will be considered following approval of the remaining items.
   A. Approval of minutes of the regular meeting of June 30, 2015 (page 1)
   B. During the third quarter of 2015 April-June, there were no complaints filed to be reported, pursuant to Williams Uniform Complaint Procedures (E.C. 1240(H); Board policy 1010 – Uniform Complaint Procedures) (page 5)

   On a motion by Altieri and seconded by Lapierre, the consent agenda was adopted as presented. The motion carried unanimously.
8. Staff Reports
A. Business Services, Somers

Somers reported that the business office is busy closing books as they start up the new year. The districts had a great experience with the new auditor. The auditors are doing a deep and thorough review. Business office is working on formalizing NCSOS’s purchase order process. Recruitments continue as they seek to fill the vacancies in the business office.

9. Superintendent’s Report
A. SB 277 – Immunization Coalition (page 6)

Passage of SB277, a new law requiring immunizations to attend school, has school districts and charter schools discussing the law and its requirements. The County has had low immunizations rates for years; the Immunization Coalition has been reactivated and is trying to get clarifications on the law. They will do outreach and education; and will be sending out a survey to gather information.

B. Back to School Staff Meeting will be on 8/17 St Canice 8 am...send board invite
C. Scholar Day at the Fair – August 12 at 10 AM with popsicles being passed out at 1 PM
D. Special Ed Changes in Personnel – Glinelle Morris resigned and is no longer with us. Eli Gallup’s position has been restructured to oversee Special Education and SELPA; and a principal will be hired for Special Ed.

10. Action Items
A. Shall the Nevada County Board of Education approve the Annual review of Board Policy 2710, Conflict of Interest? (page 14)

On a motion by Altieri and seconded by Sexton, the Nevada County Board of Education approved the Annual review of Board Policy 2710, Conflict of Interest. The motion passed unanimously. (5-0)

B. Shall the Nevada County Board of Education approve the Declaration of Need for Fully Qualified Educators for the 2015-16 school year (page 16)

On a motion by Meek and seconded by Lapierre, the Nevada County Board of Education approved the Declaration of Need for Fully Qualified Educators for the 2015-16 school year. The motion passed unanimously. (5-0)

C. Superintendent Salary: Shall the Nevada County Board of Education Approve the same 5% increase to the salary of the County Superintendent that was approved for NCSOS Staff in June?

On a motion by Meek and seconded by Altieri, the Nevada County Board of Education approved the same 5% increase to the salary of the County Superintendent that was approved for NCSOS Staff in June. The motion passed unanimously. (5-0)

11. Information/Discussion Items
A. Budget Review

1. NCSOS Program Budget Review (page 20)

Somers advised the business office is still closing the books; journal entries will be done once all expenditures are in; and funds will be moved from the general fund into programs at that time. Somers doesn’t anticipate a significant departure from the budget.

Supt. Hermansen provided drafts responses for the Board to consider. There are two responses required; Supt. Hermansen's and the Boards. The Board will review the drafts; and bring any noted changes to the next board meeting.

C. FY2014-15 Annual Report to the Board of Temporary County Certificates (page 40)

12. Board Reports
   A. SARB, Lapierre – no meetings, on summer break.
   B. Legislative, Sexton – covered under Immunization SB277
   C. NCSBA, Meek – next meeting scheduled for August 27th
   D. Charter Liaison, Altieri – no report
   E. Individual Board Reports – Michael reported that he met with the new NCSOS auditor, at their request to get the Boards perspective.

13. Correspondence
   A. Luke Browning, Nevada County Teacher of the Year (page 42)
   B. Adventures in Learning article, The Union (page 43)

14. Adjournment
   Next Meeting Date: August 19, 2015 at 3:00 PM, 112 Nevada City Highway, Nevada City

Approved: ___________________________ Date: August 19, 2015

Trevor Michael, President
AGENDA ITEM

To: Nevada County Board of Education
From: Donna Somers
RE: 45 Day Revise, 2015/16 Budget
Date: August 19, 2014

Each year within 45 days of the adoption of the State Budget, we are required by Education Code 42127 section 14 to publicly report any changes to NCSOS’s Approved Budget as a result of the State’s Budget Adoption. The actual changes to NCSOS’s Budget will be reflected in the First Interim report.

The changes to our budget are relatively insignificant because many of the budget items were as projected in the Governor’s May revise. As I mentioned at budget adoption, we are fully funded under LCFF and we will receive little or no new money for the balance of the LCFF implementation, or until 2021.

The changes to revenue were that the one time funds being recorded against prior year mandates was projected in our budget as $601 per student and in the state budget adopted at $528 per student. On the other hand, lottery was projected higher in the state budget of $20 per student. Because our student population is relatively very low, the changes to revenue are insignificant.

One exciting aspect of the State adopted budget is the Educator Grants. LEAs will receive and amount per certificated staff to promote teacher development and effectiveness. The amounts are not known at this time, but will be incorporated into First Interim with the other changes.

For your information, I have included the guidance we issue to districts in preparing their 45 day revise.

We look forward to the coming year and supporting our students and districts as they strive to meet their goals.

Recommendation

Accept the Report
Good Morning,

The Governor signed the State Budget an associated trailer bills on June 24, 2015. As you consider your 45 day revise, I wanted convey a few thoughts.

As you know, the 45 revise is due August 7, 2015. (You can find the code reference in EC 42127(h).) I understand many of your regular meetings are after that date. Since the changes should not be materially significant, my proposal is that you prepare your public disclosure report by Aug 7th to be available in the district office for “public inspection”. You can then take a copy for Board to review and accept at your regularly scheduled August meeting, and then send it to us.

The 45 day revise report can take many forms, from a full blown SACS extract to a narrative board report. It is my opinion that this year, a board report noting differences is adequate. You may then incorporate the changes in First Interim. Remember the requirement is to note the changes to district revenues or expense as a result of the state budget adoption. While you can update the Board on other changes (positions added because enrollment was higher) that update is not necessary until First Interim. However, I think it is always good practice to inform the Board as soon as we know of changes.

**Other Changes:**

**Gap Funding** – the rate decreased from 53.08% to 51.52% in 15/16

**One Time Mandate Funding** – was as high as $601 per ADA, the budget act approved $528 per ADA

**Lottery Funding** – Increased from $128 per ADA Unrestricted to $140 per ADA, and increased from $34 per ADA Restricted to $41 per ADA

**Deferred Maintenance** – Some relief in returning to the old funding rate of 3%. In 15/16 and 16/17, you are permitted to spend the lesser of 3% of General Fund Expenditures in 15/16, or what you deposited in 14/15.

In 17/18 – 19/20, the greater of

3% of GF, or what you deposited in 14/15, or

2% total GF expenses
**Educator Effectiveness Grant** – $490M statewide to promote teacher development and effectiveness. The amount will be allocated based on certificated staff in 14/15. The amount per district is uncertain at this time. I think it is best to mention to the Board money is available, but not include a value in the 45 Day Revise. I expect we will have the number prior to first interim.

**Preschool/Child Care Daily Rates** – Part Day preschool - $23.87, Full Day Preschool - $38.53, General Child Care - $38.29

**Reserves** – The maximum reserve cap is not a consideration for this year, but may be in years to come.

We look forward to a great year. NCSOS is very proud to be a small part of the great things you are doing. As a reminder, please be sure you have the negotiations workshop on August 6 on your calendar.

Please do not hesitate to call or email with questions or clarifications.

**Donna Somers**
Associate Superintendent-Business
Nevada County Supt of Schools
112 Nevada City Hwy
Nevada City, CA  95959
dsomers@nevco.org
530.478.6400 x219
VIA U.S. MAIL

September 24, 2015

The Honorable Thomas M. Anderson
Nevada County Superior Court
201 Church Street
Nevada City, CA 95959

Subject: Response to Grand Jury Report
Nevada County Superintendent of Schools: A Review of Transparency and Policy

Dear Judge Anderson:

The following is the Nevada County Board of Education’s ("Board") response to the Findings and Recommendations #1-6 of the 2014-15 Nevada County Grand Jury’s Report entitled "Nevada County Superintendent of Schools: A Review of Transparency and Policy." For purposes of readability, we have shown the Grand Jury’s findings and recommendations in bold.

FINDINGS

F1. The Grand Jury found that the Office lacks a definitive written policy or policy manual to define allowable expenses, excessive spending, or reimbursement regarding travel expenses.

We disagree with this finding. NCSOS has an existing written policy that adequately defines allowable expenses, excessive spending, or reimbursement regarding travel expenses.

F2. The Grand Jury found that the Office would benefit by having charges reviewed by the Board and Board approval for the Superintendent’s credit card charges and reimbursements.

We disagree with this finding. Moreover, the statement that "the Office would benefit by having charges reviewed by the Board and Board approval for the Superintendent’s credit card charges and reimbursements" is not a finding, but a recommendation, and the imperative to require such review and approval was not established in the report. The Board is satisfied with its level of oversight over the Superintendent’s credit card charges and reimbursements. Specifically, the Board is required to adopt the budget of the NCSOS and review two interim financial reports and annual audit. Furthermore, the Grand Jury report did not demonstrate that the existing authority of the Board has failed to provide appropriate oversight for the Superintendent’s credit card charges and reimbursements.
F3. The Grand Jury found that the policy that prohibits alcohol purchases is being violated.

We disagree with this finding. The Grand Jury omitted from its report subdivision (b) of Education Code Section 32435 which provides that if an employee of a school district or county educational agency requests and is erroneously granted reimbursement for the purchase of alcoholic beverages, the employee may refund the reimbursement. Clearly, the state legislature contemplated that mistakes can be made. Here, the few alcohol purchases which were made in error using an NCSOS credit card were promptly refunded as contemplated by Section 32435(b). No public funds have been spent on the purchase of alcoholic beverages.

F4. The Grand Jury found that the Office did not follow the California Public Records Act and did not provide all relevant information requested by the complainant, in a timely manner.

We disagree with this finding. In response to complainant’s Public Records Request a complete packet of requested documentation was provided to the complainant and the entire board of education on July 9, 2014.

F5. The Grand Jury found that the public would benefit from having electronic access to the Nevada County Office of Education Policy.

We agree with this finding. Again, this “finding” is actually a generic recommendation which we agree would help facilitate the public’s access to NCSOS policies.

F6. There is an appearance of inappropriate and excessive spending using a commercial credit card.

We disagree with this finding. This statement is broad, vague, and not substantiated in the report. The Board regularly reviews NCSOS’s interim financial reports and annual audit. Based upon this review, the Board has no concerns about inappropriate and excessive spending using a commercial credit card. This finding is completely subjective and the evidence presented in this report does not support such a sweeping assessment. The Grand Jury’s synopsis is selective, one-sided and clearly tailored to reach a predetermined conclusion.

RECOMMENDATIONS

R1. The Nevada County Board of Education should:

- Ensure all accounts payable forms are accurate and up to date and have a policy manual in place to address expenses on credit cards.
- Implement use of the State Rate for allowed travel expenses that include hotel, meals, and miscellaneous expenses.
- Consider using an independent auditor or themselves to check for expense report accuracy and credit card expenditures.
- Ensure there is a policy paralleling the California Public Records Act and follow it for openness and transparency of operations.
• Be pro-active (sic) in its general oversight of expenditures and transparency and specifically in its oversight review and approval of the Superintendent’s expense reports.

Recommendation #1 contains five distinct recommendations which will be addressed separately.

• The recommendation to ensure all accounts payable forms are accurate and up to date and have a policy manual in place to address expenses on credit cards has not yet been implemented, but will be implemented within the next three (3) months.

• The recommendation to implement use of the State Rate for allowed travel expenses that include hotel, meals, and miscellaneous expenses requires further analysis. Use of the State Rate will be taken into consideration in the process of updating the policies and procedures. The final determination will be made within three (3) months when the updating of policies is complete.

• The recommendation to consider using an independent auditor or the Board to check for expense report accuracy and credit card expenditures will not be implemented because it is not warranted. A comprehensive annual audit of the NCSOS’s expenses and credit card expenditures is already performed by a certified public accountant and reviewed by the Board. Furthermore, the Board is satisfied with its level of oversight over expense report accuracy and credit card expenditures.

• The recommendation to adopt a policy paralleling the California Public Records Act will not be implemented because it is not warranted or is not reasonable. It would be contrary to effective and efficient local board policy development to repeat information from state law in local policy. The statute may change, rendering the policy out of date, inaccurate, and potentially in conflict with current law. Consequently, expending the financial resources and staff time needed to pursue the Grand Jury’s recommendation would be wasteful.

• The recommendation to be pro-active (sic) in its general oversight of expenditures and transparency and specifically in its oversight review and approval of the Superintendent’s expense reports has been partially implemented in that the Board is required to adopt the budget of the NCSOS and review two interim financial reports and annual audit. The more specific recommendation to review and approve the Superintendent’s expense reports will not be implemented because it is not warranted for the reasons set forth above.

R2. The Nevada County Board of Education should perform due diligence by being the approving authority for the Superintendent’s credit card expenses.

This recommendation appears to be redundant of the fifth recommendation identified in Recommendation #1 addressed above.
R3. The Nevada County Board of Education should ensure that public funds are not used by the Board or any agent of the Nevada County Office of Education to purchase alcoholic beverages or incur questionable expenses.

This recommendation has been implemented in that there is no evidence that public funds have been used to purchase alcoholic beverages or for "questionable expenses."

R4. All alcohol related and excessive credit card charges should be brought to the attention of the Superintendent and Board for discussion and determination of card revocation.

This recommendation has been implemented in that there is no evidence that public funds have been used to purchase alcoholic beverages or evidence of "excessive credit card charges."

R5. The Nevada County Board of Education should exercise oversight of Superintendent's expenditures.

This recommendation appears to be redundant of the fifth recommendation identified in Recommendation #1 addressed above.

R6. The Nevada County Board of Education should post the Nevada County Office of Education Policy on the Superintendent of Schools website for transparency purposes.

This recommendation has not yet been implemented, but will be implemented within the next three (3) months.

Please contact me if you have any questions or concerns.

Sincerely,

Trevor Michael
President
Nevada County Board of Education
Memorandum

TO: President Trevor Michael and Nevada County Board of Education Members

FROM: Regina Reno, Human Resources Manager

BOARD MEETING DATE: August 19, 2015

DATE PREPARED: August 13, 2015

AGENDA: Action Item

TITLE: Request Adoption of Resolution 15-08 for an exception to the 180-day wait period for CalSTRS retiree to be hired for an interim emergency appointment for a critically needed position (California Education Code 24214.5)

BACKGROUND:
The Nevada County Superintendent of Schools has been consistently recruiting for a Deaf and Hard of Hearing Teacher (DHH) since September 2013 with no success. This position is a high incidence, hard-to-fill position that is critical to providing specialized services to special needs students. Our county is not alone in the inability to attract a Deaf and Hard of Hearing Teacher. There are 52 counties, approximately 19% of which do not have a qualified DHH professional. With sparse credentialing programs, along with a vast drop in student enrollment in this field, it is becoming increasingly more difficult to acquire a qualified individual. We continue to recruit with all means possible: EdJoin job announcements, social media, professional educational organizations, advertising with the approved program sponsors, educational magazines and other resources, networking, newspaper advertisements, Craigslist, job fairs, out-of-state candidate searches and through Non Public Service agencies.

In our continued recruitment efforts, an experienced Deaf and Hard of Hearing professional, Ms. Jill Larson, took an interest in our vacant position; however, due to her recent retirement from CalSTRS, she is ineligible for employment for 180-days post retirement unless the employer obtains an approval through CalSTRS to waive the 180-day wait period. Although the waiver would allow us to provide services in the immediate future, STRS retirees have many restrictions on working after retirement which prohibits us from employing a STRS retiree long-term to fulfill our ongoing need. Nonetheless, it is imperative that we provide the services needed to this student population and Ms. Larson is qualified to do so. Ms. Larson has agreed to offer her temporary services while we continue to recruit to fill our full-time need.

Due to recent pension reform changes, all CalSTRS employees working after their retirement date without reinstating from retirement, except under certain conditions, must wait for a period of 180 days, unless a waiver is approved by CalSTRS. In order to apply for approval through CalSTRS, CalSTRS requires the Nevada County Board of Education approve a resolution to waive the 180-day required waiting period to hire a retiree for a critically needed position. In order to qualify for this exemption, the employer must approve a resolution to

019
appoint the retired member to the critically needed position. The resolution must be approved by the governing body of the employer in a public meeting as an item of action. A resolution of the appointment must be adopted by the Board and subsequently approved by CalSTRS before the member begins performing creditable service under the exemption.

REQUESTED ACTION:
Adopt Resolution 15-08 for an exception to the 180-day wait period for CalSTRS retired employee, Jill Larson to return to employment based on the Nevada County Board of Education's certification that the nature of employment and appointment is necessary to fill a critically needed position before the 180-day separation period. The recommended action meets the requirements of the California Public Employees' Pension Reform Act (PEPRA), which went into effect January 1, 2013. The Nevada County Superintendent of Schools is requesting adoption of Resolution 15-08 to employ Jill Larson, a recent CalSTRS retiree, on an interim emergency appointment to support the Special Education Services in providing Deaf and Hard of Hearing services.

IMPACT:
The resolution will allow us to apply to CalSTRS for the needed authorization. Receiving authorization from CalSTRS will allow us to provide critically needed services with a highly qualified professional. Fiscal impact is nominal.
RESOLUTION NO. 15-08
OF THE NEVADA COUNTY BOARD OF EDUCATION

RESOLUTION FOR EXCEPTION TO THE 180-DAY WAIT PERIOD FOR RETIRED EMPLOYEES RETURNING TO EMPLOYMENT BASED ON THE NEVADA COUNTY BOARD OF EDUCATIONS CERTIFICATION THAT THE NATURE OF EMPLOYMENT AND APPOINTMENT IS NECESSARY TO FILL A CRITICALLY NEEDED POSITION BEFORE THE 180-DAY SEPARATION PERIOD

WHEREAS, the Nevada County Superintendent of Schools and The Nevada County Board of Education certifies the nature of this interim emergency employment of Jill Larson as described herein is necessary to fill the critically needed position of Deaf and Hard of Hearing Teacher for the Nevada County Superintendent of Schools Special Education Services during the ongoing and active recruitment to hire a qualified full-time teacher. Our efforts to find a qualified candidate have been unsuccessful since September 2013.

WHEREAS, in compliance with California Education Code section 24214.5(b) the Nevada County Superintendent of Schools must provide CalSTRS this certification resolution when hiring a retiree before 180 days has passed since his or her retirement date; and

WHEREAS, Jill Larson, retired from STRS effective July 15, 2015; and

WHEREAS, section 24214.5(b) requires that post-retirement employment commence no earlier than 180 days after the retirement date, which is January 11, 2016, without this certification resolution; and

WHEREAS, section 24214.5(b) provides that this exception to the 180 day wait period shall not apply if the retiree received any financial inducement to retire, including but not limited to a Golden Handshake or any other retirement incentive; and

WHEREAS, section 24214.5(b) requires that the retired member has attained normal retirement age at the time compensation is earned; and

WHEREAS, the Nevada County Superintendent of Schools and Jill Larson certify that Jill Larson is of normal retirement age; and

WHEREAS, section 24214.5(c) provides that this exception to the 180 day wait period shall not apply to a retired member whose termination of employment with the employer is the basis for the need to acquire the services of the member; and

WHEREAS, no matters, issues, terms or conditions related to this employment and appointment have been or will be placed on a consent calendar; and

WHEREAS, the earnings limit set by STRS for 2015-16 is $40,321; and
WHEREAS, the daily rate paid to Jill Larson will commensurate with her experience, within the parameters of the Collective Bargaining Agreement’s established hiring practices and total compensation will not exceed the earnings limit established by STRS; and

WHEREAS, the appointment is of a temporary nature to fill an immediate need; and

Resolved, That the Nevada County Superintendent of Schools and The Nevada County Board of Education certifies the nature of the appointment of Jill Larson as described herein is necessary to fill the critically needed position of Deaf and Hard of Hearing Teacher for the Nevada County Superintendent of Schools Special Education Services because the efforts to find a qualified candidate have been unsuccessful since September 2013.

Duly passed and adopted by the Nevada County Board of Education at a regular meeting held on August 19, 2015, by the following vote on roll call:

AYES:

NOES:

ABSTENTIONS:

ABSENT:

ATTEST:

Holly Hermansen
Nevada County Superintendent of Schools

Trevor Michael, President
Nevada County Board of Education
Bringing Retirees Back to Work

We continue to get many questions about how to bring retirees back to work and what limitations exist. In general, a California Public Employees’ Retirement System (CalPERS) retiree or a California State Teachers’ Retirement System (CalSTRS) retiree can return to work for a school employer without reinstating from retirement into active service and without an impact on their pension benefit if they return to work because of one of the following reasons (Government Code Section [G.C.] 7522.56):

- An emergency to prevent stoppage of public business
- The retiree has skills needed to perform work of limited duration

Beyond this, CalSTRS and CalPERS have similar rules, but there are some differences that local educational agencies need to be aware of as they employ retirees.

The 180-Day Waiting Period

A public agency retiree (which includes both CalPERS and CalSTRS retirees) cannot return to work for at least 180 days after retirement unless the following conditions are met (G.C. 7522.56[f]):

- The employer certifies that the appointment is necessary to fill a critically needed position before 180 days have passed
- The appointment has been approved by the governing body of the employer in a public meeting; the appointment cannot be placed on a consent calendar

If the employee received a retirement incentive, there can be no exception from meeting the 180-day requirement before returning to work.

For CalSTRS retirees, every dollar earned upon returning to work within the first 180 days of retirement will offset the retiree’s pension benefit (Education Code Section [E.C.] 24214.5). There is an exception to this rule if the retiree is of at least normal retirement age (age 60 for members in the system before January 1, 2013, and age 62 for new members) and, prior to the work being performed, the employer’s governing board has adopted a resolution specifying:

- The nature of the employment
- That the appointment is necessary to fill a critically needed position before 180 days have passed
- That the retiree is eligible for the exception because he/she did not receive a retirement incentive
- That the employee’s retirement is not the basis for the need to acquire the retiree’s services

The resolution cannot be placed on a consent calendar, and the documentation must be provided to CalSTRS before the work begins.

Limitations on Earnings/Hours

For CalSTRS retirees, returning to work is limited by the amount of earnings allowed in a given fiscal year, with limited exceptions (E.C. 24214). For 2014-15, the earnings limitation is $40,173. Every dollar earned
in excess of this amount will cause an equal reduction in the retiree’s pension benefit. The pay rate must be the same as that paid to other employees performing similar duties.

For CalPERS retirees, returning to work is limited to 960 hours per fiscal year, which is cumulative for all assignments (G.C. 21221). The pay rate that the retiree earns must not exceed the maximum hourly rate of pay on the salary schedule for other employees performing comparable duties. Also, no additional benefits or compensation are allowed.

Limitations on Assignments in the Classified Service

Anyone receiving a retirement allowance under any school retirement system cannot be employed in a classified position unless expressly provided for in statute (E.C. 45134 and 88033).

- CalSTRS retirees are allowed to return in a classified position only as instructional assistants in K-12 educational agencies and only if needed in a class “with a high pupil-teacher ratio,” needed to provide remedial instruction, or needed to provide instruction for underprivileged students
- CalPERS retirees are allowed to return to work without reinstating to active service and avoid an impact on their pension benefit only if they are employed in the following capacities:
  - Employment is in a position found by the governing body, by resolution, to be available because of a leave of absence granted to another employee for a period not to exceed one year and found by the governing body to require specialized skills (G.C. 21221[g])
  - Upon interim appointment by the governing body of a contracting agency to a vacant position during recruitment for a permanent appointment and deemed by the governing body to require specialized skills or during an emergency to prevent stoppage of public business; the retiree can only be appointed once to this vacant position and cannot receive any benefits or compensation in addition to the hourly pay (G.C. 21221[h])
  - Upon appointment during an emergency to prevent stoppage of public business or because the retiree has specialized skills needed in performing work of limited duration; the retiree cannot receive any benefits or compensation in addition to the hourly pay (G.C. 21224)

Limitations on Assignments in the Certificated Service

- CalSTRS members who have received the Golden Handshake early retirement incentive (E.C. 22714) will forfeit the pension benefit from the Golden Handshake if they return to work under these conditions:
  - If the retiree reinstates to active service
  - If the retiree doesn’t reinstate but returns to work within five years in any job in the local agency from which he/she retired

Conclusion

These provisions apply whenever a retiree is working for a school employer, no matter how they are paid—whether they are paid as an employee, as an independent contractor, or as an employee of a third party (except under certain circumstances). It’s the nature of the work—not the method of payment—that determines whether the assignment is deemed to fall under the provisions of these statutes and regulations. Employers and retirees need to be fully aware of these provisions in order to avoid any unintended consequences to the retirees’ pension benefits.

For more information on employee pensions and changes affecting both active and retired members of CalSTRS and CalPERS, consider attending School Services of California Inc.’s annual Management of Employee Benefits Workshop. Click here to find information on the 2015 workshop schedule and how to register.

—Sheila G. Vickers, Suzanne Speck, and Kathleen Spencer
<table>
<thead>
<tr>
<th></th>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
<th>E</th>
<th>F</th>
<th>G</th>
<th>H</th>
<th>I</th>
<th>J</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Nevada County Superintendent of Schools</td>
</tr>
<tr>
<td>3</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Program Budget Review 2015/2016</td>
</tr>
<tr>
<td>4</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Data thru 07/31/2015 8%</td>
</tr>
<tr>
<td>6</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>EJ EDUCATIONAL OPTIONS</td>
</tr>
<tr>
<td>8</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9</td>
<td></td>
<td>2015/16 Actuals</td>
<td>% Actual vs Budget</td>
<td>2015/16 Budget</td>
<td>2014/15 Actuals</td>
<td>2013/14 Actuals</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td></td>
<td>2015/16</td>
<td>% Actual vs Budget</td>
<td>2015/16 Budget</td>
<td>2014/15 Actuals</td>
<td>2013/14 Actuals</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>BEGINNING BALANCE</td>
<td>4,987</td>
<td>4,987</td>
<td>4,987</td>
<td>0</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Revenues - Total</td>
</tr>
<tr>
<td>13</td>
<td>LCCF/REVENUE LIMIT/EIA</td>
<td>0</td>
<td>0%</td>
<td>385,889</td>
<td>213,249</td>
<td>173,421</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>Title I, Part A</td>
<td>0</td>
<td>0%</td>
<td>131,489</td>
<td>129,683</td>
<td>162,960</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>Title I, Part D</td>
<td>0</td>
<td>0%</td>
<td>70,929</td>
<td>58,754</td>
<td>66,334</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>Child Nutrition</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>0</td>
<td>2,149</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>17</td>
<td>Other Local Revenue</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>18</td>
<td>Lottery</td>
<td>0</td>
<td>0%</td>
<td>1,458</td>
<td>761</td>
<td>4,221</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19</td>
<td>TOTAL REVENUES</td>
<td>50</td>
<td>0%</td>
<td>$589,765</td>
<td>$402,447</td>
<td>$409,085</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>20</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>EXPENDITURES:</td>
</tr>
<tr>
<td>21</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Salaries</td>
</tr>
<tr>
<td>22</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>2,033</td>
</tr>
<tr>
<td>23</td>
<td></td>
<td>Benefits</td>
<td>707</td>
<td>1%</td>
<td>97,371</td>
<td>67,855</td>
<td>63,722</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>24</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>PERS @ 8.88%</td>
</tr>
<tr>
<td>25</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>241</td>
</tr>
<tr>
<td>26</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Health &amp; Welfare</td>
</tr>
<tr>
<td>27</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>285</td>
</tr>
<tr>
<td>28</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Other Benefits</td>
</tr>
<tr>
<td>29</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>181</td>
</tr>
<tr>
<td>30</td>
<td></td>
<td>Supplies</td>
<td>0</td>
<td>0%</td>
<td>24,081</td>
<td>8,934</td>
<td>17,371</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>31</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Equipment</td>
</tr>
<tr>
<td>32</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>33</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Travel &amp; Conferences</td>
</tr>
<tr>
<td>34</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>134</td>
</tr>
<tr>
<td>35</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Dues/Memberships/Repairs</td>
</tr>
<tr>
<td>36</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>37</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Insurance</td>
</tr>
<tr>
<td>38</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>39</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Operation/Utilities</td>
</tr>
<tr>
<td>40</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>600</td>
</tr>
<tr>
<td>41</td>
<td></td>
<td>Rent/Repairs</td>
<td>0</td>
<td>0%</td>
<td>31,331</td>
<td>28,977</td>
<td>31,317</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>42</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Direct Service</td>
</tr>
<tr>
<td>43</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>138</td>
</tr>
<tr>
<td>44</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Copies/Fax/Classes</td>
</tr>
<tr>
<td>45</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>46</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>IT and DP Services</td>
</tr>
<tr>
<td>47</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>48</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Business Office Support</td>
</tr>
<tr>
<td>49</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>50</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Rent &amp; Utilities from Programs</td>
</tr>
<tr>
<td>51</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>52</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Other Services</td>
</tr>
<tr>
<td>53</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>138</td>
</tr>
<tr>
<td>54</td>
<td></td>
<td>Legal Fees</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>55</td>
<td></td>
<td>Audit</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>56</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Elections</td>
</tr>
<tr>
<td>57</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>58</td>
<td></td>
<td>Food</td>
<td>0</td>
<td>0%</td>
<td>16,123</td>
<td>14,919</td>
<td>2,149</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>59</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Professional Services</td>
</tr>
<tr>
<td>60</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>61</td>
<td></td>
<td>Postage</td>
<td>0</td>
<td>0%</td>
<td>400</td>
<td>184</td>
<td>213</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>62</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Communications</td>
</tr>
<tr>
<td>63</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>64</td>
<td></td>
<td>Capital Outlay</td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>65</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Direct Service Districts Transfer</td>
</tr>
<tr>
<td>66</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>67</td>
<td></td>
<td>Indirect Costs</td>
<td>0</td>
<td>0%</td>
<td>38,917</td>
<td>12,245</td>
<td>34,630</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>68</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Contribution to Other Funds</td>
</tr>
<tr>
<td>69</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>70</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>TOTAL EXPENSES</td>
</tr>
<tr>
<td>71</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$3,612</td>
</tr>
<tr>
<td>72</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>SURPLUS/(DEFICIT)</td>
</tr>
<tr>
<td>73</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$1,375</td>
</tr>
<tr>
<td>74</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>PROJECTED ENDING FUND BALANCE</td>
</tr>
<tr>
<td></td>
<td>A</td>
<td>B</td>
<td>C</td>
<td>D</td>
<td>E</td>
<td>F</td>
<td>G</td>
<td>H</td>
<td>I</td>
<td>J</td>
</tr>
<tr>
<td>---</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
</tr>
<tr>
<td>1</td>
<td></td>
<td></td>
<td><strong>Nevada County Superintendent of Schools</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td><strong>Program Budget Review</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td><strong>2015/2016</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td></td>
<td></td>
<td>Data thru 7/31/15</td>
<td></td>
<td>8%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td><strong>SUGARLOAF MOUNTAIN JUVENILE HALL PROGRAM</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td></td>
<td></td>
<td><strong>2015/16</strong></td>
<td>% Actual</td>
<td>% Actual</td>
<td><strong>2015/16</strong></td>
<td>Actual</td>
<td>Actual</td>
<td>Actual</td>
<td>Actual</td>
</tr>
<tr>
<td>9</td>
<td><strong>BEGINNING BALANCE</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11</td>
<td><strong>Revenues - Total</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>LCFF/REVENUE LIMIT/EIA</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>Title I, Part A</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>Title I, Part D</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>Child Nutrition</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>Other Local Revenue</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>17</td>
<td>Lottery</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>18</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19</td>
<td><strong>TOTAL REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$208,530</td>
<td>$250,638</td>
</tr>
<tr>
<td>20</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>21</td>
<td><strong>EXPENDITURES:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>22</td>
<td>Salaries</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>2,033</td>
<td>1%</td>
<td>171,816</td>
<td>159,932</td>
<td>151,100</td>
</tr>
<tr>
<td>23</td>
<td>Benefits</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>707</td>
<td>1%</td>
<td>54,428</td>
<td>46,359</td>
<td>41,207</td>
</tr>
<tr>
<td>24</td>
<td>STRS @ 8.88%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0%</td>
<td>15,916</td>
<td>11,315</td>
<td>10,330</td>
</tr>
<tr>
<td>25</td>
<td>PERS @ 11.771%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>241</td>
<td>8%</td>
<td>2,889</td>
<td>2,734</td>
<td>2,356</td>
</tr>
<tr>
<td>26</td>
<td>Health &amp; Welfare</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>285</td>
<td>1%</td>
<td>27,338</td>
<td>25,322</td>
<td>21,559</td>
</tr>
<tr>
<td>27</td>
<td>Other Benefits</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>181</td>
<td>2%</td>
<td>8,283</td>
<td>6,990</td>
<td>6,772</td>
</tr>
<tr>
<td>28</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>29</td>
<td>Supplies</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0%</td>
<td>5,578</td>
<td>5,401</td>
<td>7,462</td>
</tr>
<tr>
<td>30</td>
<td>Equipment</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0%</td>
<td>4,000</td>
<td>10,053</td>
<td>7,915</td>
</tr>
<tr>
<td>31</td>
<td>Travel &amp; Conferences</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>67</td>
<td>1%</td>
<td>5,000</td>
<td>3,236</td>
<td>6,929</td>
</tr>
<tr>
<td>32</td>
<td>Dues/Memberships/Repairs</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>33</td>
<td>Insurance</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>34</td>
<td>Operations/Utilities</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>35</td>
<td>Rent/Repairs</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>36</td>
<td>Direct Service</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0</td>
<td>0%</td>
<td>6,847</td>
<td>75</td>
<td>16,917</td>
</tr>
<tr>
<td>37</td>
<td>Copies/Faxes/Classes</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>38</td>
<td>IT and DP Services</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>39</td>
<td>Business Office Support</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>40</td>
<td>Rent &amp; Utilities from Programs</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>41</td>
<td>Other Services</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0</td>
<td>0%</td>
<td>6,847</td>
<td>0</td>
<td>16,917</td>
</tr>
<tr>
<td>42</td>
<td>Legal Fees</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>43</td>
<td>Audit</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>44</td>
<td>Elections</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>45</td>
<td>Food</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>46</td>
<td>Professional Services</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0</td>
<td>0%</td>
<td>7,176</td>
<td>4,266</td>
<td>10,790</td>
</tr>
<tr>
<td>47</td>
<td>Postage</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0</td>
<td>0%</td>
<td>150</td>
<td>148</td>
<td>160</td>
</tr>
<tr>
<td>48</td>
<td>Communications</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>7</td>
<td>2%</td>
<td>300</td>
<td>99</td>
<td>252</td>
</tr>
<tr>
<td>49</td>
<td>Capital Outlay</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>50</td>
<td>Direct Service Districts Transfer</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>51</td>
<td>Indirect Costs</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0</td>
<td>0%</td>
<td>17,805</td>
<td>7,015</td>
<td>21,162</td>
</tr>
<tr>
<td>52</td>
<td>Contribution to Other Funds</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0</td>
<td>N/A</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>53</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>54</td>
<td><strong>TOTAL EXPENSES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>2,814</td>
<td>1%</td>
<td>$274,700</td>
<td>$237,392</td>
<td>265,625</td>
</tr>
<tr>
<td>55</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>56</td>
<td><strong>SURPLUS/(DEFICIT)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>($2,814)</td>
<td></td>
<td>$1</td>
<td>($28,862)</td>
<td>($14,987)</td>
</tr>
<tr>
<td>57</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>58</td>
<td><strong>PROJECTED ENDING FUND BALANCE</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>-14,987</td>
<td></td>
</tr>
<tr>
<td>A</td>
<td>B</td>
<td>C</td>
<td>D</td>
<td>E</td>
<td>F</td>
<td>G</td>
<td>H</td>
<td>I</td>
<td>J</td>
<td></td>
</tr>
<tr>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>Nevada County Superintendent of Schools</td>
<td>Program Budget Review</td>
<td>2015/2016</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td></td>
<td></td>
<td>Data thru 07/31/2015 8%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>EJ / SUGARLOAF COMBINED</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>9</td>
<td>2015/16 Actuals</td>
<td>% Actual vs Budget</td>
<td>2015/16 Budget</td>
<td>2014/15 Budget</td>
<td>2013/14 Actuals</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>BEGINNING BALANCE</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>4,987</td>
<td>4,987</td>
<td>47,567</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>Revenues - Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>LCCF/REVENUE LIMIT/BLA</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>Title I, Part A</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>Title I, Part D</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>17</td>
<td>Child Nutrition</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>18</td>
<td>Other Local Revenue</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19</td>
<td>Lottery</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>20</td>
<td>TOTAL REVENUES</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>21</td>
<td>$0</td>
<td>0%</td>
<td>$864,466</td>
<td>$610,977</td>
<td>$659,723</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>22</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>23</td>
<td>EXPENDITURES:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>24</td>
<td>Salaries</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>25</td>
<td>Benefits</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>26</td>
<td>Supplies</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>27</td>
<td>Travel &amp; Conferences</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>28</td>
<td>Dues/Memberships/Repairs</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>29</td>
<td>Insurance</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>30</td>
<td>Operations/Utilities</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>31</td>
<td>Rent/Repairs</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>32</td>
<td>Direct Service</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>33</td>
<td>Copies/Fax/Classes</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>34</td>
<td>IT and DP Services</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>35</td>
<td>Business Office Support</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>36</td>
<td>Rent &amp; Utilities from Programs</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>37</td>
<td>Other Services</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>38</td>
<td>Legal Fees</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>39</td>
<td>Audit</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>40</td>
<td>Elections</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>41</td>
<td>Food</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>42</td>
<td>Professional Services</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>43</td>
<td>Postage</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>44</td>
<td>Communications</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>45</td>
<td>Capital Outlay</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>46</td>
<td>Direct Service Districts Transfer</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>47</td>
<td>Indirect Costs</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>48</td>
<td>Contribution to Other Funds</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>49</td>
<td>TOTAL EXPENSES</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>50</td>
<td>SURPLUS/DEFICIT</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>51</td>
<td>PROJECTED ENDING FUND BALANCE</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>027</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>52</td>
<td>($1,439)</td>
<td>$1</td>
<td>($23,851)</td>
<td>($42,580)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>53</td>
<td>$28,838.00</td>
<td>$4,987</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
# 2015 – 2016 Nevada County Academic Tournament Schedule

<table>
<thead>
<tr>
<th>Tournament</th>
<th>Date</th>
<th>Grades</th>
</tr>
</thead>
</table>
| Geography        | Tuesday, October 6, 2015  
Location: Chicago Park School  
Time: 9-1 | Grade 7  |
| Spelling-5/6     | Tuesday, November 3, 2015  
Location: Miners Foundry  
Time: 9-2 | Grades 5 – 6 |
| Spelling-7/8     | Thursday, November 5, 2015  
Location: Miners Foundry  
Time: 9-2 | Grades 7 - 8 |
| Writing          | Tuesday, Jan. 12, 2016  
Location: Miners Foundry  
Time: 9-2 | Grades 7 – 8 |
| Math-5/6         | Tuesday, Jan. 26, 2016  
Location: Miners Foundry  
Time: 9-2 | Grades: 5 - 6 |
| Math-7/8         | Thursday, Jan. 28, 2016  
Location: Miners Foundry  
Time: 9-2 | Grades: 7 - 8 |
| Speech           | Thursday, March 10, 2016  
Location: Calvary Bible Church | Grades 4 - 8 |
| Speech Finals    | Tuesday, March 15, 2016  
Location: Nevada Theatre  
Time: 6:30-8:30  
Speech Topic: “What Music Means to Me ....” | Grades 4 - 8 |