

## SUMMERVILLE UNION HIGH SCHOOL DISTRICT

### Citizens' Bond Oversight Meeting

#### AGENDA

Summerville High School Library  
17555 Tuolumne Road  
Tuolumne, CA 95379

May 18, 2015  
4:00 PM

#### COMMITTEE MEMBERS

Open -Tax Payer Organization Member (March 2017)  
Steve Farrell-Business Organization Representative (March 2016)  
Open-Parent/Guardian-Active Booster or Committee Member (March 2017)  
George Kellerman-Tax Payer Organization Member (March 2016)  
Sean Leverroos-At-large Community Member (March 2017)  
Open-Active Member-Senior Citizen Group (March 2017)  
Open-Business Organization Representative (March 2017)  
Vicki Young-Parent/Guardian (March 2017)

*"Summerville Union High School District is a learning culture that nurtures and promotes self-sufficiency, contribution to society, and life-long learning."*

All Committee meetings shall be open to the public and shall be subject to the provisions of the Ralph M. Brown Act. All documents received by the Committee and reports issued by the Committee shall be a matter of public record and be made available on an Internet website maintained by the governing board of the school district. [Education Code 15280(b)]

1. CALL TO ORDER
2. ROLL CALL AND ESTABLISHMENT OF A QUORUM
3. FLAG SALUTE
4. PUBLIC COMMENT

*Because this is a public hearing, it is our time to hear from you. The Board reserves the right to limit the time of presentations by individuals and cumulative time. When addressing the Board, please state your name and address for the record. This time is set aside for items not on the agenda. The public may address the Board on agenda items immediately prior to them being considered by the Board. Though the Board generally will not respond, we are listening carefully. Depending on the nature of the presentation, the Board President or Superintendent may respond or the President may call upon Board members for brief comments, questions of clarification, provide a reference to staff or other resources for factual information, or request the Superintendent to report back to the Board at a subsequent meeting concerning the matter. However, in compliance with Board Policy and the Ralph M. Brown Act, the Board is not permitted to take action on non-agenda items. If appropriate, a Board member may direct the Superintendent to schedule an item for a future Board agenda.*

5. APPROVAL OF May 18, 2015, MEETING AGENDA
6. CORRESPONDENCE
7. ACTION ITEMS
  - 7.1 Approval of meeting minutes of February 23, 2015. **Griffith**  
*Recommended action: For approval*
7. INFORMATION ITEMS
  - 8.1 Receipt and review of current 2012 Bond financials. **Griffith**  
*Recommended action: For receipt and review*
  - 8.2 Receipt and review of baseball field plans and retirement from Bond. **Van Bolt**  
*Recommended action: For receipt and review*
  - 8.3 Receipt and review of “path of travel” information and process. **Van Bolt**  
*Recommended action: For receipt and review*
  - 8.4 Committee membership. Members, end of first terms, second term considerations. **Griffith**  
*Recommended action: Approve extension of sun setting members who volunteer for a second term. Recommendations for additional members.*
9. FUTURE ITEMS
  - 9.1 Next meeting: August 24, 2015, 4:00 PM
  - 9.2 Review Meeting Calendar
10. ADJOURNMENT

AGENDA MATERIAL CAN BE INSPECTED IN THE DISTRICT OFFICE OF THE SUMMERVILLE UNION HIGH SCHOOL DISTRICT AT 17555 TUOLUMNE ROAD, TUOLUMNE, CA 95379.

In accordance with the Americans with Disabilities Act, if you need special assistance (i.e. auxiliary aids or services) in order to participate in this public meeting, please contact the District Office, 209-928-3498. Notification 48 hours prior to the start of the meeting will enable the District to make reasonable accommodations to ensure accessibility to this public meeting.

All written materials for this Citizens’ Bond Oversight Committee meeting are available for public review in the District Office at the same time they are distributed to the oversight committee.

**SUMMERVILLE UNION HIGH SCHOOL DISTRICT**  
**Citizens' Bond Oversight Committee Meeting**  
*Minutes*  
**February 23, 2015**

The Citizens' Bond Oversight Committee meeting was held on February 23, 2015 in the Summerville High School Library. The meeting was called to order at 3:59 p.m.

**PRESENT:**

Members, Vicki Young, George Kellerman, Steve Farrell and Sean Leveroos were all present.

District representatives, Robert Griffith, Warren VanBolt, Tonya Midget and Kelly Gilbertson were in attendance.

**PUBLIC COMMENT:**

None.

**ROLL CALL AND ESTABLISHMENT OF A QUORUM:**

Members Steve Farrell, Vicki Young, George Kellerman and Sean Leveroos. There was a quorum established.

**AGENDA ADOPTION:**

Vicki Young made the motion to approve the agenda and it was seconded by George Kellerman. Motion carried.

**CORRESPONDENCE:**

None.

**INFORMATION:**

**7.1** Warren VanBolt reviewed the progress of what has been completed thus far. He said that increment one and four have been completed. This includes the grass, track and all the amenities that were included in that increment. Increment four included the bleachers and the walkways and all amenities associated with that. Warren shared that the next phase will be the ADA access to the stadium from the 100 building.

**ACTION:**

**8.1** Vicki Young made the motion to approve the meeting minutes from August 25, 2014 with the correction regarding line #2 of \$1,142,870. The motion was seconded by George Kellerman. All members were in favor and the minutes were accepted as presented.

**8.2** Vicki Young made the motion to approve the meeting minutes from November 17, 2014. The motion was seconded by George Kellerman. All members were in favor and the minutes were accepted as presented.

**8.3** Tonya Midget reviewed the Measure H Building Fund Financial Audit. She asked that the committee refer to their packets that include the GO Bond information that was prepared by the auditor. She stated that there were not any findings. Tonya said the report breaks out the areas in which we expense monies. The bulk of the money was spent on capital projects. Tonya shared that the auditor reported that there were not any findings. She said that this is rare and the auditor said that this is almost unheard of. Tonya explained that the Board of Trustees received a copy of the audit at the December 13, 2014 Board meeting. The auditor presented the audit to the Board during the board meeting on January 28, 2015. The motion was

made by George Kellerman to accept the audit report as presented. The motion was seconded by Vicki Young. The report was accepted as presented.

#### **8.4**

Superintendent Griffith reviewed the Performance Audit with the committee. He said that this report ensures that Summerville High School is compliant with California Proposition 39, as incorporated in Article XIII A of the California Constitution, for the fiscal year ended June 30, 2014. Superintendent Griffith shared that the auditor referred to compliancy several times during every single procedure. He further stated that this committee is responsible for making sure that we are fully compliant and ensures that we are compliant with articles and sub sections. The motion was made by Vicki Young to accept the Performance Audit report as presented. It was seconded by Sean Leveroos. All members were in favor and the report was accepted as presented.

#### **8.5**

Superintendent Griffith spoke about the committee term dates. He went over each member's terms and shared when the term endings are coming up. He asked Vicki Young if she was interested in continuing with the Bond Oversight committee. Vicki stated that she is interested in staying on the committee. Superintendent Griffith said that he will be reaching out to the other members who are coming up on the end of their term. He asked the Board for names and suggestions of other community members that might want to be part of the Citizens' Bond Oversight Committee.

A discussion ensued as to the clarification of the Tax Payer's role and responsibility on the committee. Tonya Midget said that Ed Code 152829(b) states that the vacant seat is that of an active role of a bona-fide tax payer's association.

### **FUTURE ITEMS:**

Superintendent Griffith reviewed the meeting calendar with the Committee.

### **UPCOMING MEETINGS: Monday, May 18, 2015.**

### **ADJOURNMENT:**

The motion was made by Vicki Young to adjourn the meeting and it was seconded by George Kellerman. The meeting was adjourned at 4:25 p.m.

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President of the Board

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Secretary of the Board

**SUMMERVILLE  
UNION HIGH  
SCHOOL DISTRICT**

**2014/2015**

**2<sup>nd</sup> INTERIM**

**BUDGET REPORT**

## SUMMERVILLE UNION HIGH SCHOOL DISTRICT

2014/2015

2nd Interim Budget

(07/01/14 – 01/31/15 Actuals)

### REVENUE

The LCF calculator released by the Fiscal Crisis and Management Assistance Team (FCMAT) on July 3, 2014, was used at 1<sup>st</sup> interim budget. A January 7, 2015, update was released following the release of the Governor's budget update. The most recent version of the calculator takes into account the approved 2014/2015 State budget and projected COLA's and GAP funding percentages in the two subsequent years. A large change in the way revenue is received took place with the implementation of the local control funding formula (LCFF). A shift of \$1,066,141 in the 2012/2013 former State categorical funds became LCFF funding, to be received in the old Revenue Limit account category object code 8011. The re-designated categorical funds totaling \$1,066,141 were officially labeled LCFF State Aid funding. The LCFF funding is also designed to eventually fund school districts at the level of funding received back in the 2007/2008 year, before all the deficits to funding were applied. The 1<sup>st</sup> interim LCFF calculator was based on the prior year 443.16 ADA. The 2<sup>nd</sup> interim LCFF calculator has been updated to reflect 2014/2015 P-1 ADA of 466.04 ADA the district would receive \$6,243,807 in total, while the 2014/2015 year provides a total of \$5,533,442, still \$710,365 below the district's Target LCFF funding level. The per ADA funding is \$11,746, due in large part to the addition of the million plus dollars of categorical funding. Without including the categorical funding as part of the base funding, the per ADA amount would be \$9,483. The former revenue limit funding would have been \$6,100.75 in 2013/14. Recognizing the increase in ADA over prior year provides for an improved revenue stream. The P-2 ADA is the funding measurement for the year. The estimated actuals included in the 2015/2016 budget report will reflect the most accurate revenue estimate for the current year and will likely be lower than this reporting period due to the steady decline in enrollment during the Spring of each school year.

The transfer to Gold Rush Home Study charter school and Connections Visual and Performing Arts Academy charter school is based on 2013/2014 P-2 ADA figures which generate \$1,775,672 (Page 19, Note #1) in in-lieu transfers out. Charter schools are funded on the current year ADA earned, so the amount of the in-lieu transfer out will be adjusted at 2<sup>nd</sup> interim to align with the December attendance report. The in-lieu will be adjusted again at the unaudited actuals period to reflect the April attendance, which is the established funding period of the year.

LOCAL CONTROL FUNDING FORMU				1ST INTERIM SUMMERVILLE HIGH	
CALCULATE LCFF TARGET					
Unduplicated as % of Enrollment	2 yr average		COLA	0.850%	
			2014-15		
Grades TK-3	ADA	Base	Gr Span	Supp	Concen
Grades 4-6	-	7,012	729	579	-
Grades 7-8	-	7,116		533	-
Grades 9-12	-	7,328		548	-
Subtract NSS	443.16	8,491	221	652	-
NSS Allowance	(5.49)	(55,107)	(1,434)		
		1,616,947			
TOTAL BASE	436.67	5,324,712	96,504	288,943	-
Targeted Instructional Improvement Block Grant					
Home-to-School Transportation					276,483
Small School District Bus Replacement Program					-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET					5,986,642
ECONOMIC RECOVERY TARGET PAYMENT				1/4	
CALCULATE LCFF FLOOR					
Current year Funded ADA times Base per ADA			12-13	14-15	
Current year Funded ADA times Other RL per ADA			Rate	ADA	
Necessary Small School Allowance at 12-13 rates			6,013.36	436.67	2,625,854
			62.79	443.16	27,826
					1,226,737
2012-13 Categoricals					1,066,141
2012-13 Charter Categorical & Supplemental BG/ 12-13 ADA * cy ADA					-
Less Fair Share Reduction					-
New charter: District PY rate * CY ADA				436.67	-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA					120,650
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR					5,067,203
CALCULATE LCFF PHASE-IN ENTITLEMENT					
LOCAL CONTROL FUNDING FORMULA TARGET					2014/15
LOCAL CONTROL FUNDING FORMULA FLOOR					5,986,642
LCFF Need (LCFF Target less LCFF Floor, if positive)					5,067,208
Current Year Gap Funding					919,434
ECONOMIC RECOVERY PAYMENT					271,785
LCFF Entitlement before Minimum State Aid provision					5,338,993
CALCULATE STATE AID					
Transition Entitlement					5,338,993
Local Revenue (including RDA)					(1,317,999)
Gross State Aid					4,020,994
CALCULATE MINIMUM STATE AID					
2012-13 RL/Charter Gen BG adjusted for ADA		12-13 Rate	14-15 ADA		N/A
2012-13 NSS Allowance		5,988.94	443.16		2,654,059
Less Current Year Property Taxes/In Lieu					1,226,840
Subtotal State Aid for Historical RL/Charter General BG					(1,317,999)
Categorical funding from 2012-13					2,562,900
Charter Categorical Block Grant adjusted for ADA					1,066,141
Minimum State Aid Guarantee					3,529,041
CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)					
Local Control Funding Formula floor plus Funded Gap					-
Minimum State Aid plus Property Taxes including RDA					-
Offset					-
Minimum State Aid Prior to Offset					-
Total Minimum State Aid with Offset					-
TOTAL STATE AID					4,020,994
Additional State Aid (Additional SA)					
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)					5,338,993
CHANGE OVER PRIOR YEAR		3.48%	179,543		
LCFF ENTITLEMENT PER ADA					12,048
PER ADA CHANGE OVER PRIOR YEAR					775
LCFF SOURCES INCLUDING EXCESS TAXES					
State Aid				Increase	2014-15
Property Taxes net of In-Lieu		5.33%	203,454		4,020,994
Charter In-Lieu Taxes		-1.78%	(23,911)		1,317,999
LCFF pre COE, Choice, Supp		3.48%	179,543		5,338,993

# LOCAL CONTROL FUNDING FORM

2nd Interim - Summerville High

## CALCULATE LCFF TARGET

Unduplicated as % of Enrollment      2 yr average      37.47%      37.47%      COLA      0.850%      **2014-15**

	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	-	7,012	729	580	-	-
Grades 4-6	-	7,116		533	-	-
Grades 7-8	-	7,328		549	-	-
Grades 9-12	471.10	8,491	221	653	-	4,411,827
Subtract NSS	(7.08)	(60,116)	(1,565)			(61,681)
NSS Allowance		1,617,178				1,617,178

TOTAL BASE      464.02      5,557,172      102,548      307,604      -      5,967,324

Targeted Instructional Improvement Block Grant  
Home-to-School Transportation  
Small School District Bus Replacement Program

-  
276,483  
-

## LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET

**6,243,807**

## ECONOMIC RECOVERY TARGET PAYMENT

1/4

-

## CALCULATE LCFF FLOOR

	12-13 Rate	14-15 ADA	
Current year Funded ADA times Base per ADA			
Current year Funded ADA times Other RL per ADA	6,013.36	464.02	2,790,319
Necessary Small School Allowance at 12-13 rates	62.79	471.10	29,580
			1,226,915
2012-13 Categoryals			1,066,141
2012-13 Charter Categorical & Supplemental BG/ 12-13 ADA * cy ADA			-
Less Fair Share Reduction			-
New charter District PY rate * CY ADA	-	464.02	-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA			128,220
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR			<b>5,241,175</b>



CALCULATE LCFF PHASE-IN ENTITLEMENT			
LOCAL CONTROL FUNDING FORMULA TARGET		2014/15	
LOCAL CONTROL FUNDING FORMULA FLOOR		6,243,807	
LCFF Need (LCFF Target less LCFF Floor, if positive)		5,241,175	
Current Year Gap Funding		1,002,632	
ECONOMIC RECOVERY PAYMENT		29.15%	
LCFF Entitlement before Minimum State Aid provision		292,267	
		-	
CALCULATE STATE AID		5,533,442	
Transition Entitlement		(1,426,236)	
Local Revenue (including RDA)		4,107,206	
Gross State Aid			
CALCULATE MINIMUM STATE AID		N/A	
2012-13 R/L/Charter Gen BG adjusted for ADA		12-13 Rate	14-15 ADA
2012-13 NSS Allowance		5,988.94	471.10
less Current Year Property Taxes/in Lieu		2,821,390	
Subtotal State Aid for Historical R/L/Charter General BG		1,226,840	
Categorical funding from 2012-13		(1,426,236)	
Charter Categorical Block Grant adjusted for ADA		2,621,994	
Minimum State Aid Guarantee		1,066,141	
		-	
CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)		3,688,135	
Local Control Funding Formula Floor plus Funded Gap		-	
Minimum State Aid plus Property Taxes including RDA		-	
Offset		-	
Minimum State Aid Prior to Offset		-	
Total Minimum State Aid with Offset		-	
TOTAL STATE AID		4,107,206	
Additional State Aid (Additional SA)		-	
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)		5,533,442	
CHANGE OVER PRIOR YEAR		7.29%	375,996
LCFF Entitlement PER ADA		11,746	
PER ADA CHANGE OVER PRIOR YEAR		4.17%	470
LCFF SOURCES INCLUDING EXCESS TAXES			
PER ADA CHANGE OVER PRIOR YEAR			
State Aid		Increase	
Property Taxes net of in-lieu		7.63%	291,156
Charter in-lieu Taxes		6.32%	84,839
		0.00%	-
LCFF pre COE, Choice, Supp		7.29%	375,995
		2014-15	
		4,107,206	
		1,426,236	
		-	
		5,533,442	

## Federal Revenues

Forest Reserve was originally budgeted at \$48,217 as we were hoping our local leader's efforts would secure another two year extension of funding. The Secure Rural Schools and Community Self-Determination Act of 2002 (SRS) was not reauthorized by the 113<sup>th</sup> Congress and the program expired on September 30, 2014. In the absence of SRS, payments to the State revert to pre-existing law under the 1908 Act that mandates 25% payments to the states from receipts from National Forests in each state. Net amount received by the State is net of 7.3% sequester rate as determined pursuant to section 251A of the Balanced and Emergency Deficit Control Act of 1985. US Forest Reserve – GC Sections 29480-29484.

The result of reinstating the historic legal parameters of timber sales receipts is that Summerville High School received \$23,190.10 (Page 19, Note #2), which was our portion of the logging activity that has taken place over the past year. California is entitled to 25% of the National forest receipts received by the US Forest Service, less sequestration each year. The Rim fire salvage logging and other fire salvage efforts across California has undoubtedly provided a larger pot to distribute than the average year would provide. Although the 1908 Act mandates that we continue to receive this funding, it has not been budgeted in 2015/2016 or 2016/2017 projections, as it is not certain that the salvage logging will continue at the same level, and/or what our portion of normal logging activity Statewide might look like. There is undoubtedly going to be another significant distribution in 2015/2016 but probably not at the same level as the current year, unless logging efforts mirror the current year.

Title I revenue was budgeted at \$30,675 (Page 27, Note #3). A contribution in unrestricted revenue of \$20,635 is budgeted to balance the total program costs.

Federal Special Education AB602 SELPA pass thru funding is budgeted as a bill-back of \$100 per ADA or \$43,908 payable to the SELPA. The transfer of estimated SELPA ADA funding to the SELPA is \$12,533. The encroachment in Special Education programs is \$300,604. Due to the absence of a deposit into the Federal program, all expenses are budgeted in the State Special Education program. The SELPA will pass through \$1 per ADA to provide District's the option of accounting with the special education resource code. \$50,695 is budgeted for Special Education Transportation costs.

Carl Perkins Vocation Education revenue budget is \$7,099 (Page 28, Note #4), and is used to support vocational education program supplies.

Title II, Part A is budgeted at \$15,720 and pays for the majority of two teaching sections of class size reduction in English. A contribution in unrestricted revenue of \$7,949 is budgeted to balance the total program costs.

## Lottery Revenues

Lottery (unrestricted) is budgeted at \$128 per ADA for total anticipated revenue of \$55,324 (Page 20, Note #5).

Lottery restricted is budgeted at \$34 per ADA for total anticipated revenue of \$13,172 (Page 28, Note #6).

### Mandated Cost Revenues

Mandated cost revenues were budgeted at \$25,339, which is based on \$56 per ADA block grant funding. The State budget adoption included a one-time catch-up payment of prior years unfunded mandate reimbursements of \$67 per ADA. This funding translates to one time monies totaling \$29,418. The total combined budget is \$84,176 (Page 20, Note #7).

### Deferred Maintenance General Fund Contributions

A line item has been budgeted in the general fund to continue providing routine deferred maintenance funding of \$33,000. An additional \$50,000 (Page 19, Note #8) is being transferred as an artificial turf saving account. This amount will continue to be transferred on an annual basis in hopes of holding adequate funding to cover the replacement turf for the softball and football field when the time comes.

### Local Revenue

Interest income is budgeted at \$15,000.

### Transfers

The standard inter-fund transfers have been budgeted for cafeteria cash flow \$13,689. The charter in-lieu property tax pass thru is currently budgeted at \$1,775,672 transferred out as revenue limit transfer (8096). This transfer out will be reimbursed by the State in the form of State Aid. The deferred maintenance fund transfer out is budgeted at \$83,000. A one-time transfer to the special reserve other post-employment benefits fund of \$200,000. \$10,000 to the Adult Education program, Summerville Parent Preschool.

## EXPENDITURES

### Certificated and Classified Salaries

All employees have been moved to the next step, if eligible, on the salary schedule at budget adoption. Some employees who submitted proof of units earned were credited the additional pay at 1<sup>st</sup> interim. Payroll placeholder estimates were adjusted to reflect the actual cost of teachers replacing retirees, which resulted in a net savings of \$9,875 in the general fund. The salary settlement adjusting specific stipends in the teacher contract and increasing the health cap for teachers, classified and administration from \$8,199 to \$8,900 per year has been included in the budget revisions.

The cost of step and column for the **certificated (non-management) group** is \$0, based on the overall savings from staff turnover. The cost of step and column for the **classified (non-management) group** is \$0, based on the overall savings from staff turnover, which does not include the cost of hourly extra pay and overtime. The cost of step and column for **management and confidential** is \$27,915, due in part to 10 additional days on a GLC contract.

The total combined cost of step and column is \$27,915, for the 2014/2015 school year.

### Employee Benefits

Rates used for various benefits are: STRS = 8.88%; PERS = 11.771%; Social Security = 6.20%; Medicare = 1.45%; Unemployment Insurance = 0.05%; Workers Compensation = 2.70%. The district wide cap for

health and welfare benefits is \$8,199 per full time equivalent (FTE). The average teacher will cost 13.08% in statutory benefits. The average classified employee will cost 22.171% in statutory benefits.

A savings in workers compensation costs as a result of the percentage rate dropping from 2.83% to 2.70% is \$3,975.

STRS and PERS employer contribution are what partially fund a retiree's pension. The STRS employer contribution has been 8.25% for a number of years. The governor's proposal is to increase that contribution by 10.85% by the year 2020-2021. The estimated impact of the increase on the general fund for the next three years are as follows:

2014/2015 increase	0.63%	\$15,371
2015/2016 increase	1.85%	\$53,335
2016/2017 increase	1.85%	\$62,585

The combined three year increase equals 3.83% in additional employer contributions and \$131,291 in additional payroll costs.

The governor's plan for PERS employer contributions will increase by 8.958% by the year 2020-2021. The PERS rate has crept up slightly each year over the past several years. It was 11.442% in 2013/14 and is proposed to be 11.771% in 2014/2015. The estimated impact on the general fund over the next three years are as follows:

2014/2015 increase	0.329%	\$2,890
2015/2016 increase	0.829%	\$8,845
2016/2017 increase	2.400%	\$25,893

The combined three year increase equals 3.558% in additional employer contributions and \$37,628 in additional payroll costs. PERS has done a better job monitoring actuaries and planning for the future by keeping up with inflation, which is likely a big reason the rate is so much higher than STRS as of last year.

The STRS and PERS employer contributions total \$18,261 increased costs in 2014/15, and combined \$168,919 over the next three years.

#### Retirement Packages

The Board has a policy, which offers health and welfare benefits based on years of service with the district. This is budgeted in object accounts #3701 and #3702. The district typically pays the current costs on a pay-as-you-go basis. Currently the district has budgeted \$30,000, in the general fund for these expenses. The total cost of \$97,216 (Page 22, Note #9) is offset by a transfer in from the other post employment benefits fund of \$67,216 (Page 24, Note #10). \$400,000 was moved into the OPEB fund in June 2011, to be used as an offset to retiree health cap costs exceeding \$30,000 a year and an additional \$200,000 is being moved in this year.

#### Projected Ending Fund Balance

The unrestricted ending fund balance is estimated to be \$2,396,085 (Page 18, Note #11). Total general fund expenses are estimated to be \$6,394,191. The 9% board designated minimum reserve set aside is \$575,477. \$271,297 is in the general fund (Page 18, Note #12), with the balance in Fund 17 of

**SUMMERVILLE  
UNION HIGH  
SCHOOL DISTRICT**

**2014/2015**

**2<sup>nd</sup> INTERIM**

**BUDGET REPORT**

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,000.00	7,000.00	8,344.34	19,288.00	12,288.00	175.5%
5) TOTAL REVENUES			7,000.00	7,000.00	8,344.34	19,288.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,000.00	1,000.00	814.76	1,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	5,850.00	37,976.60	3,467.70	37,976.60	0.00	0.0%
6) Capital Outlay		6000-6999	2,980,107.42	3,696,716.19	3,440,914.31	3,743,121.19	(46,405.00)	-1.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			2,980,957.42	3,735,692.79	3,445,186.79	3,782,097.79		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(2,979,957.42)	(3,728,692.79)	(3,436,852.45)	(3,762,809.79)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers		8800-8829						
a) Transfers In			0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses		8930-8979						
a) Sources			0.00	1,800,000.00	0.00	1,800,000.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	1,800,000.00	0.00	1,800,000.00		

84



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		6281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		6290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		6575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		6576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		6590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies		6615	0.00	0.00	0.00	0.00	0.00	0.0%
Secured Roll		6616	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		6617	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		6618	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes								
Non-Ad Valorem Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Parcel Taxes		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Other								
Community Redevelopment Funds		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Not Subject to LCFF Deduction								
Penalties and Interest from Delinquent		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Non-LCFF Taxes								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	7,000.00	7,000.00	8,344.34	19,288.00	12,288.00	175.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER LOCAL REVENUE</b>			7,000.00	7,000.00	8,344.34	19,288.00	12,288.00	175.5%
<b>TOTAL REVENUES</b>			7,000.00	7,000.00	8,344.34	19,288.00		

810



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,000.00	1,000.00	814.78	1,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL BOOKS AND SUPPLIES</b>			1,000.00	1,000.00	814.78	1,000.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,850.00	37,976.60	3,487.70	37,976.60	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL SERVICES AND OTHER OPERATING EXPENDITURES</b>			5,850.00	37,976.60	3,487.70	37,976.60	0.00	0.0%

87

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,980,107.42	3,696,716.19	3,440,914.31	3,743,121.19	(46,405.00)	-1.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL CAPITAL OUTLAY</b>			2,980,107.42	3,696,716.19	3,440,914.31	3,743,121.19	(46,405.00)	-1.3%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7436	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL EXPENDITURES</b>			2,980,957.42	3,735,692.79	3,441,196.75	3,782,087.78		

88

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers in		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	1,800,000.00	0.00	1,800,000.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources								
(c) TOTAL SOURCES			0.00	1,800,000.00	0.00	1,800,000.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER FINANCING SOURCES/USES (a + b + c - d + e)			0.00	1,800,000.00	0.00	1,800,000.00		

89

Summerville Union High  
Tuolumne County

Second Interim  
Building Fund  
Exhibit: Restricted Balance Detail

55 72413 0000000  
Form 211

Resource      Description

2014/15  
Projected Year Totals

Total, Restricted Balance

0.00

90

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,200.00	15,200.00	6,124.96	15,200.00	0.00	0.0%
5) TOTAL REVENUES			15,200.00	15,200.00	6,124.96	15,200.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			15,200.00	15,200.00	6,124.96	15,200.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	15,200.00	10,200.00	0.00	10,200.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(10,200.00)	(10,200.00)	0.00	(10,200.00)		

91

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C - D4)			5,000.00	5,000.00	6,124.95	5,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9781	14,723.79	14,723.79		14,723.79	0.00	0.0%
b) Audit Adjustments		9783	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,723.79	14,723.79		14,723.79		
d) Other Restatements		9785	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,723.79	14,723.79		14,723.79		
2) Ending Balance, June 30 (E + F1e)			19,723.79	19,723.79		19,723.79		
Components of Ending Fund Balance								
a) Nonspendable		9711	0.00	0.00		0.00		
Revolving Cash		9712	0.00	0.00		0.00		
Stores		9713	0.00	0.00		0.00		
Prepaid Expenditures		9716	0.00	0.00		0.00		
All Others		9740	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed		9750	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9750	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	19,723.79	19,723.79		19,723.79		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

92

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col E & D) (E)	% Diff Column E & D (F)
<b>OTHER STATE REVENUE</b>								
Tax Refet Subventions								
Residence Taxes - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions-In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Resmided Taxes		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Secured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes								
Non-Ad Valorem Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Parcel Taxes		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Non-LCFF Taxes								
Sales		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Equipment/Supplies		8636	200.00	200.00	81.57	200.00	0.00	0.0%
Interest		8652	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
Fees and Contracts								
Mitigation/Developer Fees		8661	15,000.00	15,000.00	6,043.38	15,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER LOCAL REVENUE</b>			15,200.00	15,200.00	6,124.96	15,200.00	0.00	0.0%
<b>TOTAL REVENUES</b>			15,200.00	15,200.00	6,124.96	15,200.00		

93

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPFB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPFB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.00	0.00	0.00	0.0%

94



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL CAPITAL OUTLAY</b>								
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
<b>TOTAL EXPENDITURES</b>								
			0.00	0.00	0.00	0.00		

95

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (C-B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers in		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	10,200.00	10,200.00	0.00	10,200.00	0.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT			10,200.00	10,200.00	0.00	10,200.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(10,200.00)	(10,200.00)	0.00	(10,200.00)		

910

Summerville Union High  
Tuolumne County

Second Interim  
Capital Facilities Fund  
Exhibit: Restricted Balance Detail

55 72413 00000000  
Form 251

Resource	Description	2014/15
		Projected Year Totals
Total, Restricted Balance		0.00

97

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	1,000.00	1,248.18	1,800.00	800.00	80.0%
5) TOTAL REVENUES			1,000.00	1,000.00	1,248.18	1,800.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	7,200.00	7,200.00	0.00	7,200.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			10,200.00	10,200.00	0.00	10,200.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(9,200.00)	(9,200.00)	1,248.18	(8,400.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	10,200.00	10,200.00	0.00	10,200.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			10,200.00	10,200.00	0.00	10,200.00		

98

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C, E, D4)</b>			1,000.00	1,000.00	1,248.18	1,899.02		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance		6791	248,140.39	248,140.39		248,140.39	0.00	0.0%
a) As of July 1 - Unaudited		6793	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments								
c) As of July 1 - Audited (F1e + F1b)			248,140.39	248,140.39		248,140.39		
d) Other Statements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			248,140.39	248,140.39		248,140.39		
2. Ending Balance, June 30 (E + F1e)			248,140.39	248,140.39		248,840.39		
Components of Ending Fund Balance								
a) Nonspendable		6711	0.00	0.00		0.00		
Revolving Cash		6712	0.00	0.00		0.00		
Stores		6713	0.00	0.00		0.00		
Prepaid Expenditures		9719	0.00	0.00		0.00		
All Others		9740	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed		9750	0.00	0.00		0.00		
Stabilization Arrangements		9760	0.00	0.00		0.00		
Other Commitments								
d) Assigned								
e) Other Assignments		6780	248,140.39	248,140.39		248,840.39		
f) Unassigned/Unappropriated		9786	0.00	0.00		0.00		
Reserve for Economic Uncertainties								
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

99

# PiperJaffray®

2321 Rosecrans Avenue, Suite 3200  
El Segundo, CA 90245  
800-876-1854

## SETTLEMENT MEMORANDUM & WIRING INSTRUCTIONS

To: Robert Griffith, Summerville Union High School District  
Tonya Midget, Summerville Union High School District  
Shelley Piech, Tuolumne County/Office of Treasurer-Tax Collector  
Deborah Bautista, Tuolumne County/Office of Treasurer-Tax Collector  
Greg Isom, Isom Advisors  
Janice Peters, Isom Advisors  
Nate McAllister, Isom Advisors  
Bill Kadi, Esq., Jones Hall  
Julie Wunderlich, Esq., Jones Hall  
Sharon Morganelli, Jones Hall  
Janet Ekberg, Jones Hall  
Regina Velasquez, Wells Fargo Bank  
Paul Hoek, Wells Fargo Bank  
Nolan Miller, Build America Mutual Assurance Company  
Sue Royce, Royce Printing  
Timothy Carty, Piper Jaffray & Co.  
Sarah Miles, Piper Jaffray & Co.

From: Jin Kim, Piper Jaffray & Co.

Date: March 19, 2015

Re: Closing Instructions

\$2,150,115.45

SUMMERVILLE UNION HIGH SCHOOL DISTRICT  
(Tuolumne County, California)  
General Obligation Bonds  
Election of 2012, Series B

---

### Closing Information

The Closing will be held on March 19, 2015 at about 8:30 a.m. via telephone.

### Summary of Funds

The amount to be distributed at closing is as follows:

-	Par Amount of Bonds	\$ 2,150,115.45
	Underwriters' Discount	(38,702.08)
	Total Amount To Be Distributed	<u>\$ 2,111,413.37</u>

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CLOSING INSTRUCTIONS

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1. On March 19, 2015, Piper Jaffray will make a wire transfer in the amount of \$2,059,811.56 to **Tuolumne County** on behalf of the District in accordance with the following instructions:

Bank: Westamerica Bank  
ABA: 121140218  
Account Name: County of Tuolumne  
Account Number: 0290692706  
Ref: Summerville Union High School District  
GO 2012 Election Series B  
Attn: Keri Luce

The contact person for the County is Ms. Shelley Piech (209-533-5969).

2. On March 19, 2015, Piper Jaffray will wire the amount of \$8,599.50 to **Build America Mutual Assurance Company**:

Bank: First Republic Bank  
ABA: 321081669  
Account Name: Build America Mutual Assurance Company  
Account Number: 80001613703  
Policy Number: 2015B0199  
Attn: Nolan Miller (212-235-2511)

The contact person is Mr. Nolan Miller (212-235-2511).

3. On March 19, 2015, Piper Jaffray will wire the amount of \$10,300.00 to **Standard & Poor's**:

Bank: Bank of America – San Francisco, CA  
ABA: 0260-0959-3  
Account Name: Standard & Poor's  
Account Number: 12334-02500  
Invoice Number: 10364721  
Ref: Summerville Union High School District  
G.O. Bonds, Series 2015B  
Attn: Santoshi Vyragaram (1-800-767-1896 ext. #5)

4. On March 19, 2015, Piper Jaffray will wire the amount of \$2,000.00 to Wells Fargo Bank:

Bank: Wells Fargo Bank, National Association  
ABA: 121000248  
Account Name: Corporate Trust Wire Clearing  
Account Number: 0001038377  
Ref: Summerville Union High School District  
GO 2012 Election Series B  
Invoice Number 1174087  
Attn: Alison Bauer 612-316-1770

5. On March 19, 2015, Piper Jaffray will wire the amount of \$28,202.31 to Isom Advisors:

Bank: Wells Fargo Bank  
ABA: 121000248  
Account Name: Urban Futures, Inc.  
Account Number: 8761207003  
Ref: Summerville Union High School District  
GO 2012 Election Series B  
Attn: Valerie Elliott 714-923-3551

6. On March 19, 2015, Piper Jaffray will wire the amount of \$2,500.00 to Royce Printing:

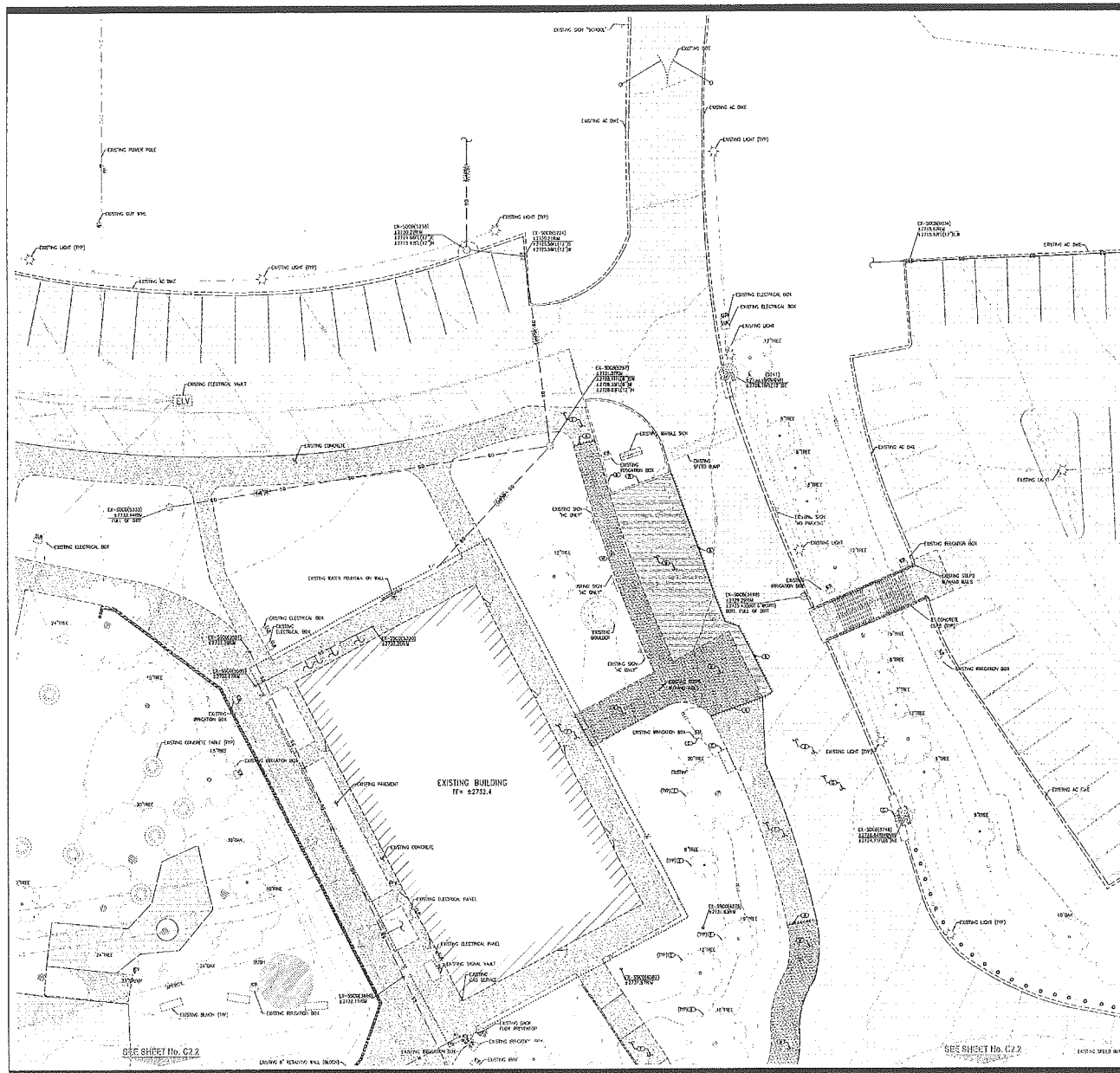
Bank: Summit Bank  
ABA: 121138958  
Account Name: Royce Printing  
Account Number: 12002441  
Ref: Summerville Union High School District  
GO 2012 Election Series B  
Invoice Number 3027  
Attn: Sue Royce 415-381-7262

The Jones Hall invoice of \$43,838.00 and Isom Advisors partial invoice of \$43,261.69 will be presented to the District at closing to be paid from bond proceeds deposited to the Building Fund.









### SHEET NOTES

#### HATCH LEGEND

	EXISTING STRUCTURE TO BE REMOVED
	EXISTING CONCRETE TO BE REMOVED
	EXISTING CONCRETE TO BE RETAINED

#### KEY NOTES

1. EXISTING OR PROPOSED DEMOLITION SHALL BE IN ACCORDANCE WITH THE CALIFORNIA DEMOLITION ACT (CALIFORNIA CIVIL CODE, SECTION 150200-150205) AND THE CALIFORNIA CONSTRUCTION ACT (CALIFORNIA CIVIL CODE, SECTION 150000-150005). CONTRACTOR SHALL BE RESPONSIBLE FOR OBTAINING ALL NECESSARY PERMITS AND APPROVALS FROM THE LOCAL AGENCIES.
2. CONTRACTOR SHALL PROTECT EXISTING UTILITIES AND STRUCTURES REMAINING ON THE SITE. CONTRACTOR SHALL BE RESPONSIBLE FOR OBTAINING ALL NECESSARY PERMITS AND APPROVALS FROM THE LOCAL AGENCIES.
3. CONTRACTOR SHALL PROTECT EXISTING STRUCTURES REMAINING ON THE SITE. CONTRACTOR SHALL BE RESPONSIBLE FOR OBTAINING ALL NECESSARY PERMITS AND APPROVALS FROM THE LOCAL AGENCIES.
4. CONTRACTOR SHALL PROTECT EXISTING UTILITIES REMAINING ON THE SITE. CONTRACTOR SHALL BE RESPONSIBLE FOR OBTAINING ALL NECESSARY PERMITS AND APPROVALS FROM THE LOCAL AGENCIES.
5. CONTRACTOR SHALL PROTECT EXISTING UTILITIES REMAINING ON THE SITE. CONTRACTOR SHALL BE RESPONSIBLE FOR OBTAINING ALL NECESSARY PERMITS AND APPROVALS FROM THE LOCAL AGENCIES.
6. CONTRACTOR SHALL PROTECT EXISTING UTILITIES REMAINING ON THE SITE. CONTRACTOR SHALL BE RESPONSIBLE FOR OBTAINING ALL NECESSARY PERMITS AND APPROVALS FROM THE LOCAL AGENCIES.
7. CONTRACTOR SHALL PROTECT EXISTING UTILITIES REMAINING ON THE SITE. CONTRACTOR SHALL BE RESPONSIBLE FOR OBTAINING ALL NECESSARY PERMITS AND APPROVALS FROM THE LOCAL AGENCIES.
8. CONTRACTOR SHALL PROTECT EXISTING UTILITIES REMAINING ON THE SITE. CONTRACTOR SHALL BE RESPONSIBLE FOR OBTAINING ALL NECESSARY PERMITS AND APPROVALS FROM THE LOCAL AGENCIES.
9. CONTRACTOR SHALL PROTECT EXISTING UTILITIES REMAINING ON THE SITE. CONTRACTOR SHALL BE RESPONSIBLE FOR OBTAINING ALL NECESSARY PERMITS AND APPROVALS FROM THE LOCAL AGENCIES.
10. CONTRACTOR SHALL PROTECT EXISTING UTILITIES REMAINING ON THE SITE. CONTRACTOR SHALL BE RESPONSIBLE FOR OBTAINING ALL NECESSARY PERMITS AND APPROVALS FROM THE LOCAL AGENCIES.

1" = 10'

North Star  
Engineering Company, Inc.  
1000 S. GATEWAY AVENUE, SUITE 100  
SAN ANTONIO, TEXAS 78216  
TEL: 214-591-1111 FAX: 214-591-1112  
WWW.NORTHSTAR-ENG.COM

# BCA

architecture  
planning  
interiors

BCA Architects  
355 S. Main St.  
San Jose, California 95113  
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FAX: 408.534.3005  
www.BCAArchitects.com

ARCHITECT

ENGINEER

1. The sheet is part of a set of drawings for the project.

2. The sheet is to be used in conjunction with the other sheets in the set.

3. The sheet is to be used in conjunction with the other sheets in the set.

4. The sheet is to be used in conjunction with the other sheets in the set.

NO.	REVISIONS	DATE

DATE: \_\_\_\_\_

FILE NO.: 10-11-12

BY: [Signature]

10-11-12

### Key Plan

CONSTRUCTION DOCUMENTS  
INCREMENT #2

SUMMERVILLE HIGH SCHOOL  
MODERNIZATION  
TUOLUMNE, CALIFORNIA

17555 TUOLUMNE ROAD  
TUOLUMNE, CA 95379

TOPOGRAPHIC  
AND  
DEMOLITION PLAN

DATE: 11/2/2014  
Scale: AS NOTED  
Project Number: 12016

C2.3

**SUMMERVILLE UNION HIGH SCHOOL DISTRICT  
Citizens' Bond Oversight Committee  
2015**

Summerville High School Library  
4:00 PM – 5:00 PM

All Regular Meetings on the 4<sup>th</sup> Monday Unless Noted

Month	Date	Note:
February	23	
May	18	3 <sup>rd</sup> Monday due to Memorial Day Holiday
August	24	
November	16	3 <sup>rd</sup> Monday due to Thanksgiving