

2015-16 BUDGET



LAS LOMITAS ELEMENTARY SCHOOL DISTRICT

Budget Adoption

June 17, 2015

LAS LOMITAS ELEMENTARY SCHOOL DISTRICT 2015-16 BUDGET ADOPTION

INTRODUCTION

The District's 2015-16 Budget has been developed using guidance from the board study sessions, budget committee meetings, state and federal budget estimates from the Governor's May Revise, and advice from the San Mateo County Office of Education. The Education Code requires school districts to adopt a budget by June 30th for the next fiscal year. However, certain state and local financial information is not available until after the District's budget has been adopted. The 2015-16 Budget is based on the most current financial information available at the time of budget development. Revisions to the budget are made throughout the year to reflect changes in revenue and expenditures as they become known.

SUMMARY

The 2015-16 Budget is the second budget developed in conjunction with the new Local Control Accountability Plan (LCAP) directly aligning District finances with curriculum and instructional program services. The District offers an expansive curriculum to meet the diverse needs of the groups of students targeted in the LCAP, as well as any student needing additional support in Math, Reading, Writing, and English Language Arts.

Labor negotiations for all bargaining units are settled for 2015-16. Improvements to total compensation packages (salary and benefits) for certificated, classified and management staff are included in the 2015-16 Budget. Further highlighting this budget are the staffing positions that have been added to maintain low class size and to provide additional teacher and student support. The District has developed a robust professional development program to implement the Common Core State Standards and to advance the four LCAP goals. Funding to further the progress of these programs and services is another key element of the 2015-16 Budget.

Enrollment for 2015-16 is estimated to be 1,381, which is a decrease of 5 students from the current year's October CBEDS count. While there is little change in the total district enrollment, the distribution of students is increasing at La Entrada and declining Las Lomas. The new Kindergarten enrollment is lower than the larger classes of students exiting Las Lomas and entering La Entrada. Enrollment varies throughout the year and actual enrollment is currently 1,400.

LOCAL CONTROL FUNDING FORMULA AND BASIC AID

2015-16 will be the third year of the state's new Local Control Funding Formula (LCFF) and the Governor has made a commitment to funding education and attaining full implementation of the LCFF in 2019-20. The LCFF is based upon a revenue target by grade level for all school districts statewide, with additional funding allocated to English

Learners, foster students, and low income students. Districts like LLESB whose local property tax revenue exceeds their state funding under the LCFF, would continue to retain their local tax revenue and be referred to as a Basic Aid, or Community Funded district.

The LCFF does not include the categorical programs, or the categorical funding that previously existed under the Revenue Limit funding model. The Governor vowed that basic aid districts would be "held harmless" for the loss of categorical revenue and a separate Hold Harmless account was established to ensure that districts would continue to receive the same level of state funding they received in 2012-13. The Hold Harmless revenue satisfies the \$120 per student Basic Aid state guarantee and is a flat dollar amount that does not adjust for increases in student enrollment or cost of living.

LOCAL CONTROL FUNDING FORMULA/REVENUE LIMIT SOURCES

Property Taxes (Increase of \$1,130,600)

Property tax revenue, which includes secured taxes, unsecured taxes, homeowners' exemption and any prior year adjustments, accounts for nearly 64% of general fund revenue. Revenue from local property taxes is projected to increase 8.5% in 2015-16. Each 1% increase to secured taxes, net of any reductions to declines in assessed valuations, equals approximately \$140,000. Also deducted from property tax receipts is the Genentech settlement for 2015-16 of \$25,298 which will continue through FY16/17.

Actual property tax revenue for 2015-16 will be known in August and adjustments to the District's budget will be made accordingly. Property tax increases beyond 2015-16 are estimated at 6% for 2016-17, and 5.5% thereafter.

Revenue Limit (Increase of \$5,220)

The District receives Revenue Limit funding through the Voluntary Transfer Program with Ravenswood School District. LLESB receives 70% of the LCFF per student base grant funding for the ADA of students enrolled in the District. Budget projections for this source take into account the LCFF base grant estimates from Ravenswood, current ADA, and LCFF gap funding from the state.

Education Protection Account (EPA) Prop. 30 (Decrease of \$1,224)

The passage of Proposition 30 in November 2012 granted funding of approximately \$200 per ADA to school districts through 2018/19. LLESB has a spending plan for the EPA which declares these funds to be used for teacher salaries and benefits.

Special Education (Decrease of \$25,000)

The current SELPA funding model for Special Education was implemented in 2005-06. The District's Special Education income from the SELPA is a combination of excess property taxes received by the County Office of Education and the balance due the from the State. The County property tax dollars appear on our books as County Property Tax Transfer income. The county SELPA funding remains at the 2014-15 amount.

The SELPA has consistently provided funding through the High Cost Pool for the last few years. This revenue is received as an offset to qualifying prior year expenditures and is included in the 2015-16 budget at the average amount received over the last three years.

FEDERAL REVENUE (No change)

Federal revenue estimates are based on the federal budget which operates on a fiscal year of October 1 through September 30. Exact funding amounts will be known later in the fall once the federal government adopts the budget. Programs for which the District receives federal funding are Special Education Individuals with Disabilities Education Act (IDEA), Title I, and Title II. Federal revenue is budgeted with no change from the 2014-15 allocation level.

OTHER STATE REVENUE

Lottery (Decrease of \$16,377)

State lottery income, adjusted for actual attendance, is estimated at \$128.00 per ADA for general purpose use and \$34.00 per ADA restricted for instructional materials. These funds are based on the prior year's P2 ADA calculation.

Mandate Block Grant (Decrease of \$89,180)

The District participates in the Mandate Block Grant and funding is budgeted at \$28 per ADA. Last year the state made a one-time payment on the back log of prior year claims and removing that one-time payment accounts for the decrease in the current budget year.

One Time Discretionary Funding for 2015-16 (Increase of \$810,000)

The Governor's May Revise proposes additional one time discretionary funding of \$601/ADA. These funds will not be received in future years and do not have a spending expiration. The District desires to further the work in the areas of Common Core Implementation and meeting the four LCAP goals. A multi-year spending plan for these funds will be developed in the fall.

OTHER LOCAL REVENUE

Parcel Tax (No change)

The parcel tax income is calculated at \$311 per non-exempt parcel and is adjusted for the \$1.35 per parcel the County charges for collection of the parcel tax. Parcel tax revenue is budgeted at \$1,196,800 under local revenue and does not expire.

Rental Income (Increase of \$57,830)

Rental income for La Loma and Ladera school sites has been adjusted per the respective lease agreements. Also included in rental income are lease payments from the Children's Creative Learning Center (CCLC), field rental fees, and facility

rental fees. Due to anticipated construction projects and possible limited access to facilities in the summer of 2016, field and facility rental fees have been reduced.

Interest

Interest is estimated at the current rate of 0.8%.

Las Lomitas Education Foundation (No change)

The Las Lomitas Education Foundation grant for 2015-16 is budgeted at \$2,400,000. These funds support staff salaries and special projects identified as Fund a Need. The Foundation grant for 2016-17 and beyond is budgeted at the base amount of \$2,200,000. Should additional monies be gifted to the District, the grant amount will increase as will the expenditures they were raised to support. For 2015-16, the Foundation's donation represents 10% of the District's revenue.

Prior Year Carryover (Estimated to be \$400,000)

There is no carryover of income or expenditures included in the proposed budget. Any "restricted" funds not expended by June 30, 2015, will be introduced into the budget at First Interim.

EXPENDITURES

Step and Column Salary Increases (Increase of approx. \$220,000)

The projected movement on the salary schedule (for years of service and unit credit) is included for all classifications of employees. A 3% cost of living salary increase is included for certificated, classified and management employees in 2015-16.

Staffing (Increase of \$403,750)

Certificated classroom staffing is budgeted for an increase of 1.0 FTE to accommodate growing student enrollment at La Entrada. Two 0.2 FTE positions for math support have been created to support K-5 teachers in the implementation of the newly adopted math materials and to enrich the math program.

Classified staffing is increased by a 0.75FTE paraeducator position, additional library support, and additional technology support.

Management staffing is increased by 1.63 FTE for the additional Assistant Principal at La Entrada, increasing the MOT Supervisor position to 1.0 FTE, and for the overlap in the Director of Curriculum and Instruction position.

Benefit Rates (Increase of \$271,850)

Changes to the 2014-15 fringe benefit rates for payroll charges are as follows:

STRS: 0.1073 (increased from 0.0888)

PERS: 0.11847 (increased from 0.11771)

Worker's Compensation: 0.015623 (increased from 0.01232)

Retiree Health Benefits

Retiree health benefits are increased to account for new retirees and a projected increase in health insurance premiums. Retiree health benefits include the funding the OPEB trust at the recommended ARC of \$620,000 beginning in 2013-14 and thereafter.

Utilities

Utilities costs are adjusted to cover estimated usage and increased rates for next year. Budgeted rate increases are included for waste and recycling services, water, and electricity.

Technology (Increase of \$85,000)

Technology hardware and software licensing fees are estimated to increase by \$15,000 in 2015-16 largely due to the additional software programs required for 21st Century Learning and the increased number of required licenses due to student and staffing growth. Budgeted expenditures to broaden the wireless infrastructure are \$70,000, net of the E-Rate offset. Expansion of the infrastructure is a prerequisite to enriching the technology program for students and teachers as the District prepares for increased 1:1 devices.

County Special Education Programs (Increase of \$1,180)

Payment to the programs listed with an object code of 7141 and 7472 notes students served in the county's special education program or in other district's programs. Students are enrolled in these programs when the student's needs are best served by programs being offered at the county or in another district.

Interfund Transfers and Board Reserves

Interfund transfers include a transfer to Fund 17 of \$100,000 to establish a Phillips Brooks School (PBS) Maintenance Reserve, \$38,821 for the Economic Uncertainty Reserve, and \$389,960 to maintain an undesignated general fund ending balance equal to 10% of the current year revenues.

Transfers to Fund 14 of \$158,000 are for the district portion of the Deferred Maintenance state match and Routine Restricted Maintenance contribution.

OTHER FUNDS**Deferred Maintenance Fund 14**

The Deferred Maintenance Fund is used to account for revenues and expenditures relating to major maintenance projects. The State used to provide matching funds to assist school districts with major repairs such as plumbing, heating, roofing, and resurfacing. Fund 14 expenditures are committed for major deferred maintenance needs. Budgeted expenditures for 2015-16 are for floor tile replacement at Las Lomas.

Special Reserve Non Capital Projects Fund 17

The State required 3% minimum Reserve for Economic Uncertainty is maintained in Fund 17. The Board assigned reserves for PBS Maintenance, PBS Amortization, District Uncertainty, and Construction Uncertainty are also in Fund 17 and are assigned for these purposes.

Building Fund 21: Measure S Bond

Expenditures in this fund are for the salaries and benefits of the Director of Bond Projects, 0.5FTE Accountant and preliminary construction expenditures. Budget revisions will be made to this fund as project timelines are established and bonds are issued.

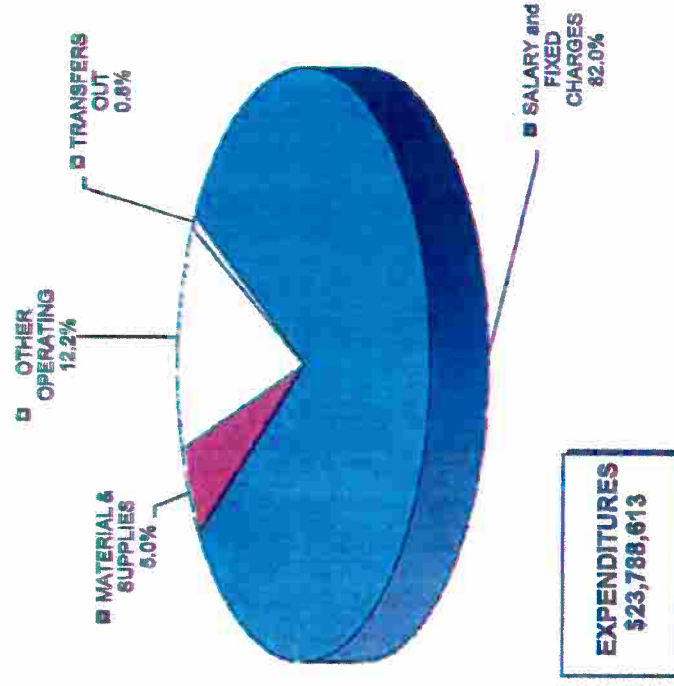
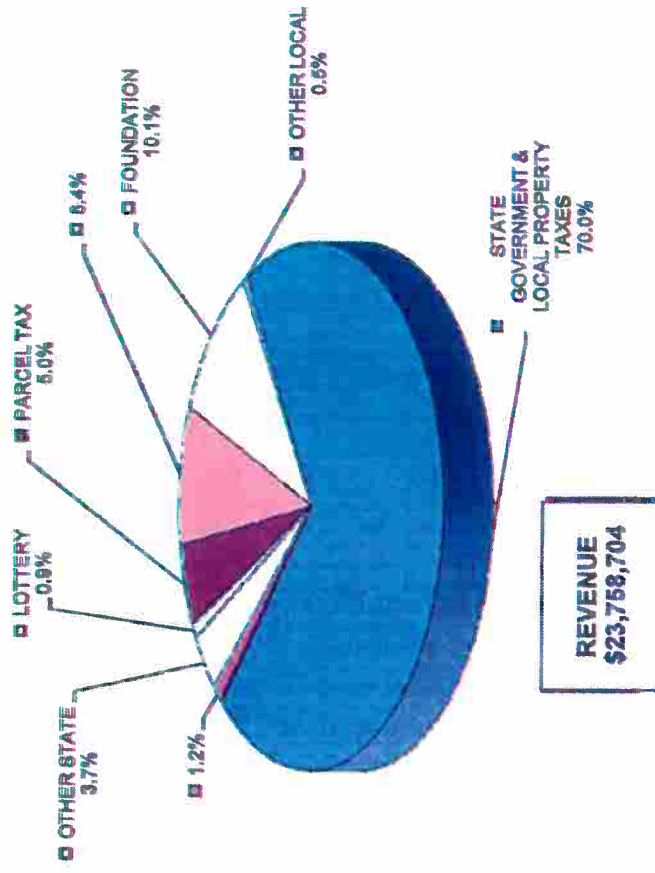
Capital Facilities Fund 25

Fund 25 is used to account for the developer fees the district receives. These monies can only be spent on providing facilities for new students as a result of enrollment growth. The district currently receives \$2.016 per square foot for residential and \$0.324 per square foot for commercial development. Funds are budgeted for the rental of 16 portable classroom buildings. Developer fees vary from year to year but have been making incremental increases over the last two years. They are budgeted to be \$151,300 in 2014-15. Expenditures traditionally charged to Fund 25 (annual rental on the relocatable classrooms) may require to be charged elsewhere if these revenues do not materialize or if the number of classrooms added outpaces the generated revenue.

Special Reserve – Capital Projects Fund 40

Expenditures from this fund are restricted to facilities and major capital outlay purchases. Funds had been earmarked for capital outlay purchases and for major maintenance needs.

Las Lomitas School District 2015 - 2016 GENERAL FUND BUDGET



Las Lomitas School District

2015 - 2016 BUDGET - REVENUE / UNRESTRICTED

DESCRIPTION	2012-13 Actual	2013-14 Unaudited Actual	2014-15 Est. Actuals	2015-16 Budget
-------------	-------------------	-----------------------------	-------------------------	-------------------

REVENUE LIMIT SOURCES

8011 /19 Principal Appt.-State Aide / Prior Years	297,027	639,686	634,180	639,400
8012 Educ. Protection Acct. State Aid	270,814	271,180	270,776	272,000
8021 Tax Relief Subventions	75,782	75,023	75,704	74,422
8041 Secured Taxes	11,395,898	12,181,635	13,248,313	14,358,133
8042 Unsecured Taxes	670,365	695,843	742,814	756,216
8043 Prior Years	(5,156)	(34,314)	(28,548)	0
8091 Unrestricted Transfers	0	(158,000)	(158,000)	(158,000)

TOTAL 12,704,730 13,570,963 14,785,039 15,942,171

FEDERAL REVENUE

8181 PL 94-142 IDEA	0	0	0	0
8182 PL / Pre School	0	0	0	0
8290 Title I	0	0	0	0
8290 Title II	0	0	0	0
8290 Drug Free	0	0	0	0
8290 Other Federal	0	0	0	0

TOTAL 0 0 0 0

OTHER STATE REVENUES

8311 Special Education	0	0	0	0
8311 Transportation	0	0	0	0
8311 E.I.A.	0	0	0	0
8434 Class Size Reduction Program	401,116	0	0	0
8550 Mandated Costs Reimbursement	40,120	37,914	127,330	38,150
8560 State Lottery	182,854	187,178	184,112	174,484
8590 GATE	0	0	0	0
8590 Supplemental - CORE	0	0	0	0
8590 School Improvement Block Grant	0	0	0	0
8590 Instructional Materials	0	0	0	0
8590 Prop. 39 Clean Energy Grant	0	0	0	0
8590 One Time / On-Going Grant	0	0	0	0
8590 TUPE	0	0	0	0
8590 Other State Income	14,204	3,496	339	0

TOTAL 638,284 228,588 311,781 212,614

2016 - 2016 BUDGET - REVENUE / UNRESTRICTED

OTHER LOCAL REVENUES

TOTAL	5,738,064	6,215,099	5,879,928	6,633,963
--------------	------------------	------------------	------------------	------------------

GRAND TOTAL	19,081,088	20,014,640	20,975,748	21,788,748
--------------------	-------------------	-------------------	-------------------	-------------------

Las Lomitas School District

2013 - 2016 BUDGET - REVENUE / RESTRICTED

DESCRIPTION	2012-13 Actual	2013-14 Unaudited Actual	2014-15 Est. Actuals	2015-16 Budget
-------------	-------------------	-----------------------------	-------------------------	-------------------

REVENUE LIMIT SOURCES

8011 19 Principal Appt.-State Aide / Prior Years	0	0	0	0
8012 Educ. Protection Acct. State Aid	0	0	0	0
8021 Tax Relief Subventions	0	0	0	0
8041 Secured Taxes	0	0	0	0
8042 Unsecured Taxes	0	0	0	0
8043 Prior Years	0	0	0	0
8097 County Property Tax Transfer	713,424	721,803	700,500	700,500

TOTAL

713,424

721,803

700,500

700,500

FEDERAL REVENUE

8181 PL 94-142 IDEA	225,905	217,951	223,958	227,527
8182 PL / Pre School	33,387	21,574	23,785	27,496
8290 Title I	0	20,266	21,850	21,134
8290 Title II	0	12,491	17,786	17,786
8290 Drug Free	0	0	0	0
8290 Other Federal	45,367	0	0	0

TOTAL

304,659

272,282

287,389

283,943

OTHER STATE REVENUES

8311 Special Education	12,458	0	11,571	0
8311 Transportation	3,374	0	0	0
8311 E.I.A.	45,047	0	0	0
8434 Class Size Reduction Program	0	0	0	0
8550 Mandated Costs Reimbursement	0	0	0	0
8560 State Lottery	49,461	46,534	52,729	46,000
8590 GATE	0	0	0	0
8590 Supplemental - CORE	0	0	0	0
8590 School Improvement Block Grant	0	0	0	0
8590 Instructional Materials	0	0	0	0
8590 Prop. 39 Clean Energy Grant	0	0	100,703	0
8590 One Time / On-Going Grant	0	0	0	0
8590 TUPE	1,490	0	1,125	0
8590 Other State Income	7,198	400,755	28,511	840,000

TOTAL

119,026

447,289

194,639

886,000

Las Lomitas School District

2015 - 2016 BUDGET - REVENUE / RESTRICTED

DESCRIPTION	2012-13 Actual	2013-14 Unaudited Actual	2014-15 Est. Actuals	2015-16 Budget
-------------	-------------------	-----------------------------	-------------------------	-------------------

OTHER LOCAL REVENUES

8621 Parcel Tax	0	0	0	0
8631 Sale of Equipment	0	0	0	0
8650 Rentals	0	0	0	0
8660 Interest Income	0	0	0	0
8692 Investment Gains / Losses	0	0	0	0
8677 Interagency Services between LEA	22,018	48,944	50,000	25,000
8699 Foundation Grant	0	0	0	0
8699 Other Local Income	51,982	40,069	66,586	64,513
8722 County Transfer - Program Spc	0	0	0	0
8792 County Transfer - Mental Health	0	0	0	0

TOTAL	74,000	87,013	116,586	89,513
--------------	---------------	---------------	----------------	---------------

GRAND TOTAL	1,211,109	1,528,387	1,299,114	1,969,956
--------------------	------------------	------------------	------------------	------------------

Las Lomitas School District

2015 - 2016 BUDGET - REVENUE SUMMARY

DESCRIPTION	2012-13 Actual	2013-14 Unaudited Actual	2014-15 Est. Actuals	2015-16 Budget
-------------	-------------------	-----------------------------	-------------------------	-------------------

REVENUE LIMIT SOURCES

8011 /19 Principal Appt.-State Aide / Prior Years	297,027	539,586	834,180	839,400
8012 Educ. Protection Acct. State Aid	270,814	271,180	270,776	272,000
8021 Tax Relief Subventions	75,782	75,023	75,704	74,422
8041 Secured Taxes	11,395,899	12,181,835	13,248,313	14,358,133
8042 Unsecured Taxes	670,365	695,843	742,614	758,216
8043 Prior Years	(5,156)	(34,314)	(28,548)	0
8097 County Property Tax Transfers	713,424	563,803	542,500	542,500
TOTAL	13,416,184	14,292,766	15,485,539	16,042,671

FEDERAL REVENUE

8181 PL 94-142 IDEA	225,905	217,951	223,958	227,527
8182 PL / Pre School	33,387	21,574	23,795	27,486
8290 Title I	0	20,266	21,850	21,134
8290 Title II	0	12,491	17,786	17,786
8290 Drug Free	0	0	0	0
8290 Other Federal	45,367	0	0	0
TOTAL	304,659	272,282	287,389	293,943

OTHER STATE REVENUES

8311 Special Education	12,456	0	11,571	0
8311 Transportation	3,374	0	0	0
8311 E.I.A.	45,047	0	0	0
8434 Class Size Reduction Program	401,116	0	0	0
8550 Mandated Costs Reimbursement	40,120	37,914	127,330	38,150
8560 State Lottery	232,315	233,712	236,841	220,464
8590 GATE	0	0	0	0
8590 Supplemental - CORE	0	0	0	0
8590 School Improvement Block Grant	0	0	0	0
8590 Instructional Materials	0	0	0	0
8590 Prop. 39 Clean Energy Grant	0	0	100,703	0
8590 One Time / On-Going Grant	0	0	0	0
8590 TUPE	1,490	0	1,125	0
8590 Other State Income	21,402	404,251	28,850	840,000
TOTAL	757,320	676,877	506,420	1,098,614

Las Lomitas School District

2015 - 2016 BUDGET - REVENUE SUMMARY

DESCRIPTION	2012-13 Actual	2013-14 Unaudited Actual	2014-15 Est. Actuals	2015-16 Budget
-------------	-------------------	-----------------------------	-------------------------	-------------------

OTHER LOCAL REVENUES

8621 Parcel Tax	1,192,719	1,196,797	1,196,800	1,196,800
8631 Sale of Equipment	0	0	0	0
8650 Rentals	1,873,056	1,941,984	1,934,334	2,007,163
8660 Interest Income	40,180	42,097	25,000	30,000
8682 Investment Gains / Losses	20,170	50,585	0	0
8677 Interagency Services between LEA	22,018	46,944	50,000	25,000
8699 Foundation Grant	2,400,000	2,800,000	2,400,000	2,400,000
8699 Other Local Income	263,941	223,725	389,380	64,513
8722 County Transfer - Program Spc	0	0	0	0
8792 County Transfer - Mental Health	0	0	0	0

TOTAL

6,812,064	6,302,112	6,995,514	5,723,476
-----------	-----------	-----------	-----------

GRAND TOTAL

20,292,197	21,543,027	22,274,862	23,758,704
------------	------------	------------	------------

Las Lomitas School District

2015 - 2016 BUDGET - EXPENDITURES / UNRESTRICTED

DESCRIPTION	2012-13 Actual	2013-14 Unaudited Actual	2014-15 Est. Actuals	2015-16 Budget
-------------	-------------------	-----------------------------	-------------------------	-------------------

CERTIFICATED SALARIES

1100 Teachers	7,310,083	7,863,361	8,163,392	8,977,893
1200 Pupil Support	285,288	312,350	388,207	420,392
1300 Administrators	859,975	899,177	918,412	1,113,385
1900 Other Certificated	99,210	86,974	81,524	81,815
TOTAL	8,554,556	9,161,863	9,531,535	10,273,285

CLASSIFIED SALARIES

2100 Instructional Aides	177,883	198,508	248,588	231,984
2200 Support Salaries	452,052	727,058	791,512	831,554
2300 Administrators	302,897	331,710	343,151	376,017
2400 Clerical and Office	819,097	687,715	743,109	745,788
2900 Other Classified	60,068	71,667	75,760	80,391
TOTAL	1,611,798	1,996,656	2,202,120	2,265,694

EMPLOYEE BENEFITS

3101 STRS; Certificated	698,311	747,738	829,309	1,077,559
3102 STRS; Classified	11,092	11,888	13,303	
3201 PERS; Certificated	17,684	19,470	21,771	264,330
3202 PERS; Classified	184,015	199,416	230,815	
3301 OASDI / Medicare-Certificated	134,682	140,426	150,539	332,174
3302 OASDI / Medicare-Classified	108,617	133,639	152,471	
3401 Health - Certificated	537,364	510,084	550,433	748,911
3402 Health - Classified	138,473	153,950	170,187	
3501 U.I. - Certificated	89,741	4,536	4,738	6,400
3502 U.I. - Classified	17,057	961	1,096	
3601 Worker's Comp - Certificated	85,475	91,571	121,711	199,650
3602 Worker's Comp - Classified	15,772	19,423	27,601	
3701 Retiree Benefits	1,726,610	722,520	726,000	726,000
3901 Other Benefits Certificated	191,060	263,857	275,689	268,963
3902 Other Benefits Classified	63,320	61,289	74,659	
TOTAL	3,999,274	3,080,768	3,350,322	3,944,187

Las Lomitas School District

2015 - 2016 BUDGET - EXPENDITURES / UNRESTRICTED

DESCRIPTION	2012-13 Actual	2013-14 Unaudited Actual	2014-15 Est. Actuals	2015-16 Budget
-------------	-------------------	-----------------------------	-------------------------	-------------------

BOOKS and SUPPLIES

4100 Textbooks	69,080	69,440	100,000	368,000
4200 Other Books	1,823	2,049	5,603	0
4300 Materials and Supplies	399,303	478,835	782,174	402,238
4400 Non-Capitalized Equipment	126,706	379,599	238,735	180,500
TOTAL	596,712	928,923	1,126,512	950,738

SERVICES, OTHER OPERATING

5100 Sub-agreements for Services	0	0	0	0
5200 Mileage / Conference	49,995	59,830	126,828	212,172
5300 Membership / Dues	31,605	37,532	50,055	51,750
5400 Insurance	68,586	94,037	111,555	118,875
5500 Utilities	264,675	291,299	252,858	274,475
5600 Contracts / Rent	82,134	87,950	103,856	278,796
5800 Other Services	738,837	532,701	708,732	557,162
5900 Communications	49,605	58,083	64,540	63,800
TOTAL	1,285,407	1,161,432	1,416,423	1,565,029

CAPITAL OUTLAY

6100 Land	0	3,004,751	0	0
6200 Buildings	113,423	8,900	0	0
6400 New Equipment	0	12,285	0	0
6500 Equipment Replacement	24,347	0	46,423	34,000
TOTAL	137,770	3,025,936	46,423	34,000

OTHER OUTGO

7141 Special Ed Excess Costs - District	0	0	0	0
7142 Special Ed Excess Costs - County	0	0	0	0
7600 Transfers	0	0	0	0
TOTAL	0	0	0	0

GRAND TOTAL	16,185,515	19,346,578	17,675,335	18,732,933
--------------------	-------------------	-------------------	-------------------	-------------------

Las Lomitas School District

2016 - 2016 BUDGET - EXPENDITURES / RESTRICTED

DESCRIPTION	2012-13 Actual	2013-14 Unaudited Actual	2014-15 Est. Actuals	2015-16 Budget
-------------	-------------------	-----------------------------	-------------------------	-------------------

CERTIFICATED SALARIES

1100 Teachers	1,041,559	868,063	989,744	1,198,782
1200 Pupil Support	134,486	128,393	172,606	184,921
1300 Administrators	138,870	150,774	160,115	162,344
1900 Other Certificated	4,634	54,993	46,910	56,360
TOTAL	1,319,548	1,202,192	1,369,374	1,602,407

CLASSIFIED SALARIES

2100 Instructional Aides	571,787	596,837	641,712	697,128
2200 Support Salaries	475,306	255,872	292,597	265,282
2300 Administrators	28,841	32,149	32,362	52,257
2400 Clerical and Office	32,880	34,818	34,725	36,822
2900 Other Classified	0	0	0	0
TOTAL	1,108,815	919,675	1,001,396	1,051,489

EMPLOYEE BENEFITS

3101 STRS; Certificated	101,852	85,190	101,531	149,939
3102 STRS; Classified	2,065	2,315	2,229	
3201 PERS; Certificated	12,280	19,379	23,028	129,265
3202 PERS; Classified	113,231	94,642	102,990	
3301 OASDI / Medicare-Certificated	25,431	27,589	33,824	120,604
3302 OASDI / Medicare-Classified	77,789	65,522	69,984	
3401 Health - Certificated	85,087	74,732	76,862	173,383
3402 Health - Classified	127,053	96,385	104,637	
3501 U.I. - Certificated	13,658	568	672	1,360
3502 U.I. - Classified	11,443	441	474	
3601 Worker's Comp - Certificated	12,840	11,581	17,138	42,416
3602 Worker's Comp - Classified	10,543	8,914	11,886	
3700 Retiree Benefits	0	0	0	0
3901 Other Benefits Certificated	28,450	22,592	36,055	63,624
3902 Other Benefits Classified	38,345	32,648	59,180	
TOTAL	661,067	542,499	640,270	680,491

Las Lomitas School District

2015 - 2016 BUDGET - EXPENDITURES / RESTRICTED

DESCRIPTION	2012-13 Actual	2013-14 Unaudited Actual	2014-15 Est. Actuals	2015-16 Budget
BOOKS and SUPPLIES				
4100 Textbooks	49,461	68,031	65,444	78,000
4200 Other Books	0	0	0	0
4300 Materials and Supplies	101,884	69,910	53,822	159,513
4400 Non-Capitalized Equipment	8,848	10,087	2,872	2,500
TOTAL	159,993	148,038	111,738	238,013
SERVICES, OTHER OPERATING				
5100 Sub-agreements for Services	145,748	158,319	160,933	182,000
5200 Mileage / Conference	19,734	79,257	91,735	248,223
5300 Membership / Dues	0	0	530	530
5400 Insurance	376	0	0	0
5500 Utilities	0	0	0	0
5600 Contracts / Rent	372,851	50,559	365,116	164,800
5800 Other Services	402,490	505,509	435,390	704,577
5900 Communications	1,339	315	150	150
TOTAL	942,538	793,959	1,053,854	1,298,280
CAPITAL OUTLAY				
6100 Land	0	0	0	0
6200 Buildings	0	0	0	0
6400 New Equipment	0	0	0	0
6500 Equipment Replacement	0	0	0	0
TOTAL	0	0	0	0
OTHER OUTGO				
7141 Special Ed Excess Costs - District	56,886	87,811	65,000	65,000
7142 Special Ed Excess Costs - County	111,558	145,254	118,820	120,000
7800 Transfers	0	0	0	0
TOTAL	168,245	233,065	163,820	185,000
GRAND TOTAL	4,360,206	3,839,430	4,390,452	5,055,680

Las Lomitas School District

2015 - 2016 BUDGET - EXPENDITURES SUMMARY

DESCRIPTION	2012-13 Actual	2013-14 Unaudited Actual	2014-15 Est. Actual	2015-16 Budget
-------------	-------------------	-----------------------------	------------------------	-------------------

CERTIFICATED SALARIES

1100 Teachers	8,351,842	8,721,424	9,153,136	9,876,476
1200 Pupil Support	419,774	440,713	580,812	605,313
1300 Administrators	998,846	1,049,951	1,078,527	1,275,729
1900 Other Certificated	103,844	141,966	108,434	116,175
TOTAL	9,874,104	10,354,056	10,900,909	11,875,692

CLASSIFIED SALARIES

2100 Instructional Aides	749,470	795,343	890,300	929,092
2200 Support Salaries	927,358	982,929	1,084,109	1,096,836
2300 Administrators	331,738	363,659	375,513	428,274
2400 Clerical and Office	651,977	702,533	777,834	782,590
2900 Other Classified	60,068	71,667	75,760	80,391
TOTAL	2,720,611	2,916,331	3,203,516	3,317,183

EMPLOYEE BENEFITS

3101 STRS; Certificated	800,163	832,929	930,840	1,227,498
3102 STRS; Classified	13,157	14,203	15,532	0
3201 PERS; Certificated	29,964	38,849	44,799	393,595
3202 PERS; Classified	277,246	294,058	333,805	0
3301 OASDI / Medicare-Certificated	160,114	168,015	184,363	452,778
3302 OASDI / Medicare-Classified	186,407	199,161	222,435	0
3401 Health - Certificated	622,451	584,816	627,095	922,294
3402 Health - Classified	265,526	250,334	274,824	0
3501 U.I. - Certificated	103,399	5,104	5,410	7,760
3502 U.I. - Classified	28,501	1,402	1,570	0
3601 Worker's Comp - Certificated	98,315	103,152	138,849	242,266
3602 Worker's Comp - Classified	26,315	28,337	39,487	0
3700 Retiree Benefits	1,728,610	722,520	726,000	726,000
3901 Other Benefits Certificated	220,510	286,450	311,744	352,487
3902 Other Benefits Classified	101,665	93,937	133,839	0
TOTAL	4,660,340	3,623,267	3,990,592	4,324,676

Las Lomitas School District

2016 - 2016 BUDGET - EXPENDITURES SUMMARY

DESCRIPTION	2012-13 Actual	2013-14 Unaudited Actual	2014-15 Est. Actuals	2015-16 Budget
-------------	-------------------	-----------------------------	-------------------------	-------------------

BOOKS and SUPPLIES

4100 Textbooks	118,541	137,471	155,444	444,000
4200 Other Books	1,823	2,049	5,603	0
4300 Materials and Supplies	500,988	548,745	835,796	581,751
4400 Non-Capitalized Equipment	135,555	389,697	241,407	183,000
TOTAL	756,706	1,077,961	1,238,250	1,198,751

SERVICES, OTHER OPERATING

5100 Sub-agreements for Services	145,748	158,319	190,933	182,000
5200 Mileage / Conference	69,728	139,087	218,561	458,395
5300 Membership / Dues	31,605	37,532	50,585	52,280
5400 Insurance	68,932	94,037	111,555	116,875
5500 Utilities	284,675	291,299	252,859	274,475
5600 Contracts / Rent	454,985	138,509	488,972	443,595
5800 Other Services	1,141,327	1,038,210	1,144,122	1,271,739
5900 Communications	50,945	58,398	64,890	63,950
TOTAL	2,227,945	1,955,391	2,502,277	2,863,309

CAPITAL OUTLAY

6100 Land	0	3,004,751	0	0
6200 Buildings	113,423	8,900	0	0
6400 New Equipment	0	12,285	0	0
6500 Equipment Replacement	24,347	0	45,423	34,000
TOTAL	137,770	3,025,936	45,423	34,000

OTHER OUTGO

7141 Special Ed Excess Costs - District	56,686	87,811	65,000	65,000
7142 Special Ed Excess Costs - County	111,559	145,254	118,820	120,000
7800 Transfers	0	0	0	0
TOTAL	168,245	233,065	183,820	185,000
GRAND TOTAL	20,545,720	23,186,096	22,055,787	23,768,613

LAS LOMITAS SCHOOL DISTRICT GENERAL FUND SUMMARY

LAS LOMITAS SCHOOL DISTRICT

2015-2016

DEFERRED MAINTENANCE - FUND 14

INCOME:

8091	Revenue Limit Transfers	0	158,000	158,000	158,000
8540	State Apportionment	38,535	0	0	0
8660	Interest	4,284	4,238	4,000	4,000
8662	Gain/Loss Investments	2,154	6,901	0	0
8912-8916	Transfer From General Fund	43,000	0	0	0
	TOTAL INCOME	87,973	169,139	162,000	162,000

EXPENDITURES:

5600	Contracts	20,500	20,800	45,000	45,000
5800	Other Services	0	0	0	0

NET INCREASE/DECREASE

67,473	148,339	117,000	117,000
--------	---------	---------	---------

BEGINNING BALANCE

592,998	660,471	808,811	925,811
---------	---------	---------	---------

ENDING BALANCE

660,471	808,811	925,811	1,042,811
---------	---------	---------	-----------

LAS LOMITAS SCHOOL DISTRICT

2015-2016

SPECIAL RESERVE - FUND 17

	2012-13 Unaudited Actuals	2013-14 Unaudited Actuals	2014-15 Est. Actuals	2015-16 Budget
<u>INCOME:</u>				
8680 Interest	25,146	8,940	20,000	40,000
8662 Gain/Loss Investments	9,507	30,453	0	0
8912 Transfer In	501,500	2,327,323	3,533,532	100,000
TOTAL INCOME	536,153	2,366,716	3,553,532	140,000
<u>EXPENDITURES:</u>				
TOTAL EXPENDITURES	0	0	0	0
NET INCREASE/DECREASE	536,153	2,366,716	3,553,532	140,000
<u>BEGINNING BALANCE</u>	4,131,821	3,817,974	3,184,691	6,738,223
<u>TRANSFER TO GENERAL FUND</u>	850,000	3,000,000	0	573,323
<u>RESERVES FOR:</u>				
PBS Site Improvements	840,000	700,850	636,650	572,450
PBS Site Maintenance	0	100,000	100,000	100,000
Retiree Medical Benefits	120,828	0	3,323,738	0
District Uncertainty Reserve	0	0	0	2,915,792
Construction Reserve	0	1,595,041	2,000,000	2,000,000
Economic Uncertainty	757,146	788,800	677,837	716,658
Specific Designation-Technology	300,000	0	0	0
Basic Aid Differential Reserve	1,500,000	0	0	0
Capital Improvements	300,000	0	0	0
UNASSIGNED ENDING BALANCE	0	0	0	0

LAS LOMITAS SCHOOL DISTRICT

2015-2016

BUILDING - FUND 21

	2012-13 Unaudited Actuals	2013-14 Unaudited Actuals	2014-15 Est. Actuals	2015-16 Budget
INCOME:				
8619 Interfund Transfer	0	451,382	0	0
8660 Interest	9	23	4,000	25,000
8662 Gain/Loss Investments	3,985	12,762	0	0
8699 Other Local	0	0	0	0
8951 Proceeds from Sale of Bonds	0	0	30,000,000	0
TOTAL INCOME	3,994	464,147	30,004,000	25,000
EXPENDITURES:				
2300 Administrator's Salaries	0	53,728	143,586	149,274
2400 Clerical/Technical/Office Salaries	0	2,898	35,059	39,053
3000 Employee Benefits	0	15,511	48,519	53,553
4000 Supplies & Equipment	0	0	186,540	6,000
5200 Travel & Conferences	0	500	2,700	4,200
5600 Building Services	0	18,000	142,295	100,000
5800 Other Services	0	11,263	31,305	49,700
6100 Sites & Improvement of Sites	0	0	2,510	0
6200 Buildings / Bldg. Improvements	1,673	364,569	1,414,674	7,450,000
7612 Transfer Out to Fund 17	0	0	3,004,751	0
TOTAL EXPENDITURES	1,673	466,469	5,011,939	7,851,780
NET INCREASE/DECREASE	2,321	(2,321)	24,992,061	(7,826,780)
BEGINNING BALANCE	0	2,321	0	24,992,061
ENDING BALANCE	2,321	0	24,992,061	17,165,281

LAS LOMITAS SCHOOL DISTRICT

2015-2016

CAPITAL FACILITIES - FUND 25

INCOME:

	2012-13 Unaudited Actuals	2013-14 Unaudited Actual	2014-15 Est. Actuals	2015-16 Budget
8660 Interest	1,582	1,588	1,300	1,300
8662 Gain/Loss Investments	735	2,354	0	0
8681 Developer Fees	154,882	189,581	150,000	150,000
TOTAL INCOME	157,199	193,523	151,300	151,300

EXPENDITURES:

	2012-13 Unaudited Actuals	2013-14 Unaudited Actual	2014-15 Est. Actuals	2015-16 Budget
5600 Contracts / Rents	115,436	142,643	151,300	151,300
5800 Other Services	0	0	0	3,697
6200 Buildings	0	0	0	0
TOTAL EXPENDITURES	115,436	142,643	151,300	154,997

NET INCREASE/DECREASE

41,763	50,880	0	(3,697)
--------	--------	---	---------

BEGINNING BALANCE

265,294	307,057	357,937	357,937
---------	---------	---------	---------

ENDING BALANCE

307,057	357,937	357,937	354,240
---------	---------	---------	---------

LAS LOMITAS SCHOOL DISTRICT

2015-2016

SPECIAL RESERVE - CAPITAL PROJECTS FUND 40

INCOME:

8660	Interest	4,295	2,997	2,000	2,000
8662	Gain/Loss Investments	3,476	11,133	0	0
8699	Other Local	0	0	330,000	0
	TOTAL INCOME	7,771	14,130	332,000	2,000

EXPENDITURES:

4300	Materials & Supplies	0	0	0	0
4400	Non-Capitalized Equipment	0	0	0	0
5600	Contracts	0	0	0	0
5800	Other Services	0	0	0	0
6100	Site Improvements	0	0	0	0
6200	Building / Improvements	0	0	0	0
6400	Equipment, New	0	0	0	0
6500	Equipment, Replacement	0	506,112	40,000	0
	TOTAL EXPENDITURES	0	506,112	40,000	0

NET INCREASE/DECREASE

7,771 (491,982) 292,000 2,000

BEGINNING BALANCE

597,636 605,406 113,424 405,424

ENDING BALANCE

605,406 113,424 405,424 407,424

LAS LOMITAS SCHOOL DISTRICT

2015 - 2016 BUDGET

	FUND 01 GENERAL FUND	FUND 14 DEFERRED MAINTENANCE	FUND 17 SPECIAL RESERVE NON-CAPITAL PROJECTS	FUND 21 BUILDING FUND	FUND 26 CAPITAL FACILITIES	FUND 40 SPECIAL RESERVE CAPITAL PROJECTS
TOTAL INCOME	23,788,704	162,000	140,000	26,000	151,300	2,000
TOTAL EXPENDITURES	23,788,613	45,000	0	7,851,780	154,997	0
INCREASE/DEFICIT	(29,909)	117,000	140,000	(7,826,780)	(3,697)	2,000
BEGINNING BALANCE	3,484,776	925,811	6,738,223	24,992,061	357,937	405,424
RESTRICTED / ASSIGNED	1,553,319	0	6,304,900	0	0	0
NET TRANSFER IN/OUT	473,323		573,323			
ENDING BALANCE	2,374,871	1,042,811	0	17,165,281	354,240	407,424

Restricted	48,706
Rest. Routine Maint. /	
Other Restricted	726,547
Revolving Cash	1,000
Assigned	777,066
PBS Site Improvements	
PBS Site Maintenance	
District Uncertainty Reserve	
Construction Reserve	
Economic Uncertainty	
Specific Designation -	
Technology	
Capital Improvements	

572,450
100,000
2,915,792
2,000,000
716,658

Las Lomas Elementary School District
Adopted L get 2015/16

GENERAL FUND SUMMARY		2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
A. REVENUES:		Unaudited Actuals	Unaudited Actuals	Unaudited Actuals	Unaudited Actuals	Unaudited Actuals	Estimated Actuals	Budget Adoption	Projected Budget	Projected Budget
LOFF/Revenue Limit Sources	8010-8099	11,638,648	12,102,018	12,189,180	13,147,340	14,021,576	15,214,749	16,370,671	17,237,818	18,108,004
Federal Revenues	8100-8299	461,283	888,976	318,860	304,669	272,283	287,369	283,943	283,943	283,943
Other State Revenues	8300-8599	927,786	614,987	628,778	767,320	975,878	506,420	1,098,614	288,614	288,614
Foundation	8699	1,400,000	1,480,000	2,400,000	2,400,000	2,800,000	2,400,000	2,400,000	2,200,000	2,200,000
Permit Tax	8621	1,191,121	1,185,894	1,182,838	1,182,719	1,196,797	1,196,800	1,196,800	1,196,800	1,196,800
Rental Income	8651-8658	1,713,724	1,757,240	1,828,884	1,879,056	1,941,984	1,934,334	1,992,184	2,000,000	2,000,000
Other Local Revenues	8600-8799	122,817	192,395	328,560	348,290	363,351	464,390	154,812	134,812	134,812
Prop. 30 Ed Protection Account	9012	-	-	-	270,814	271,130	270,780	272,000	272,000	272,000
TOTAL REVENUES		\$17,653,379	\$17,871,470	\$18,772,088	\$20,292,198	\$21,843,037	\$22,274,562	\$23,798,704	\$25,853,957	\$24,900,573
B. EXPENDITURES:										
Certificated Salaries	1000-1999	8,908,449	8,901,991	9,103,823	9,874,105	10,354,086	10,900,809	11,875,692	12,157,192	12,438,992
Classified Salaries	2000-2999	2,454,835	2,512,671	2,614,847	2,720,611	2,816,331	3,203,616	3,317,183	3,402,183	3,487,183
Employee Benefits	3000-3999	2,748,210	2,783,284	3,038,273	4,860,341	3,823,267	3,990,592	4,324,676	4,692,300	5,140,444
Books & Supplies	4000-4999	523,870	828,056	724,008	786,708	1,077,962	938,260	1,188,761	900,000	900,000
Prior year carryover	4000-4999	-	-	-	-	-	300,000	-	-	-
Specs & Oth Oper Exp	5000-5999	1,367,093	1,591,530	2,015,238	2,227,945	1,955,301	2,592,277	2,893,309	2,508,309	2,378,309
Capital Outlay	6000-6999	23,430	0	0	71,959	3,025,936	46,423	34,000	0	0
Portables/Tech Reserves (4LL, 6LE, Tech/Furn/etc)	7000-7299	0	0	632,041	85,812	0	0	0	0	0
Other Outgo (excluding Transfers)	7100-7299	0	0	0	0	0	0	0	0	0
Other Outgo (Direct Support Cost)	7400-7499	67,056	112,787	178,500	188,244	233,085	183,920	186,000	200,000	215,000
Direct Support/Indirect Costs	7300-7399	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		\$16,090,643	\$16,240,379	\$18,304,327	\$20,846,722	\$23,186,098	\$22,066,787	\$23,768,613	\$23,859,984	\$24,568,928
C. REVENUES LESS EXPENDITURES		\$1,562,737	\$1,631,091	\$467,741	\$2,445,476	\$1,642,939	\$208,076	\$29,991	\$226,297	(\$68,755)
D. OTHER SOURCES AND USES										
Interfund Transfers In (Fund 17)	8910-8929	15,000	0	0	850,000	3,000,000	0	573,323	61,482	245,488
Interfund Transfers Out (Fnds 14&17)	7610-7629	448,000	488,674	715,200	544,500	2,778,686	528,781	100,000	100,000	100,000
Other Sources	8930-8979	0	0	0	0	0	0	0	0	0
Other Uses	7630-7699	0	0	0	0	0	0	0	0	0
Contrib to Rest Prog	8980-8999	0	0	0	0	0	0	0	0	0
TOTAL OTHER SOURCES AND USES		(\$433,000)	(\$486,674)	(\$716,200)	\$306,500	\$221,315	(\$628,781)	\$573,323	(\$38,518)	\$146,468
E. CHANGE IN FUND BALANCE		\$1,129,737	\$1,144,417	\$241,493	\$21,976	\$1,421,654	(\$310,705)	\$443,474	(\$284,515)	\$68,713
F1) BEGINNING FUND BALANCE										
a) As of July 1 - Unaudited (F1c)	9791	\$3,148,377	\$4,275,213	\$5,422,830	\$5,174,171	\$5,226,147	\$3,804,481	\$3,484,776	\$3,928,189	\$3,663,374
b) Aud Adj/Restatements (F1d)	9793-9795	0	0	0	0	0	0	0	0	0
F2) ENDING FUND BALANCE, June 30		\$4,278,213	\$5,422,630	\$5,174,171	\$5,226,147	\$3,804,481	\$3,484,776	\$3,928,189	\$3,663,374	\$3,750,087
COMPONENTS OF ENDING FUND BALANCE										
Undesignated		2,951,284	4,324,033	3,935,664	3,889,576	2,188,286	2,227,486	2,375,970	2,363,374	2,460,067
Designated (TBD at year end closing)		1,326,919	1,098,597	1,238,207	1,336,571	1,616,196	1,257,288	1,552,219	1,300,000	1,290,000
4% Required Reserve (REU)		681542	688082	760621	843609	779841	677837	716658	718800	738789
3% Required Reserve (REU)										

Las Lomitas Elementary School District Adopted Budget 2015/16

Assumptions Used in Multi Year Projections:

Object Code	Description	Cost of 1% Salary Increase
Revenue		
1 8010-8089	Secured property tax increase: 0.48% 12/13; 0.50% 13/14; 7.0% 14/15; 0.5% 15/16; 0.0 % 16/17 & 0.5% estimated thereafter	1.00 100,800
2 8010-8090	Revenue Limit sources 2014/15 include Property Taxes, State Sp. Ed., Tinsley Transfer Program,	1.00 30,260
3 8012	\$120/student basic aid guarantee as LCFF Hold Harmless	1.00 18,000
4 8010-8099	Education Protection Account (EPA) revenue from Prop. 30 included 2012/13 - 2015/16	1.00 157,000
5 8100-8299	Property Tax reduction for Genentech settlement (1990-1999) included through 2016/17	
6 8300-8599	Federal Revenue budgeted with no change	
7 8560	State Revenue 2013/14 and ongoing = Mandated Cost Reimbursement (block grant), Lottery revenue, and new one time discretionary funding of approx. \$601/ADA per May Revise (2015/16 only)	
8 8560-8599	State Revenue 2014-16 includes \$90k in one time prior year Mandated Cost reimbursement	
9 8999	Basic Aid Fair Share budget reduction: 2011/12 = 0.92%, 12/13 = 0.67%, and ongoing = 0.92% as LCFF Hold Harmless	
10 8600-8799	2015/16 Foundation Grant \$2.4 mil and budgeted at \$2.2 mil base grant thereafter	
11 8821	Other Local Revenue includes Interest, Interagency Services for Sp. Ed., Investment Recovery: Lehman Bros., and misc. donations	
12 8821	Parcel tax = \$911/parcel ongoing	
13 8651-8656	Rental income is adjusted per current lease agreements, Facility use decreased due to construction beginning 2015/16	

Expenditures

1 1000-2999	Certificated FTE growth = 6.5 11/12 (2.2LL, 4.3LE); 1 12/13; 2 13/14; 1 14/15; 1 15/16; 1 16/17; 1 17/18. Classified FTE growth = 50k/yr
2 1000-2999	Additional staffing 2011/12: .5FTE HR Specialist
3 1000-2999	Additional staffing 2012/13: 1FTE LE Strategist teacher, 1FTE LL Asst. Principal, 1FTE Director Curriculum, .08FTE Bus Driver
4 1000-2999	Additional staffing 2013/14: .2FTE Counselor LL, .5FTE Accountant, .3FTE Lead Bus Driver, 1 FTE LE Teacher
5 1000-2999	Additional staffing 2014/15: .8FTE Teacher LE, .4FTE Counselor LE, 1FTE Read. Tchr LL (decr. 2FTE claim teachers), .6FTE Custodian, .3FTE Yard Supvn
6 1000-2999	Additional staffing 2015/16: 1FTE Asst. Principal LE, .4FTE Math Support Teachers LL, .3FTE MOT Supervisor, .2FTE Director C&I overlap
7 1000-2999	Estimated salary schedule increases (step and column) for all eligible employees included: \$185k Cert. & \$35k Class. employees
8 1000-2999	Staffing for existing programs/expenditures carried forward each year
9 3000-3999	Employee Benefits 2012/13 includes a one time payment of \$850k transferred from Fund 17 and \$650k from Fund 1 to fund OPES trust
10 3000-3999	Retiree health benefits include funding the OPES trust at the recommended ARC of \$620k effective in 2013/14 and ongoing
11 3000-3999	STRS rates = 8.8% in 2014-15, 10.73% in 2015/16, 12.58% in 2016/17 & 14.43% in 2017/18
12 4000-4999	PERS rates = 11.7% in 2014-15, 11.88% in 2015-16, 13.05% in 2016/17 & 16.6% in 2017/18
13 6000-6999	One time/restricted prior year carryover expenditures are included as separate line in 2014/15 at 1st Interim
14 7610-7629	Capital Outlay expenditure = real property purchase Sept. 2013
15 7610-7629	Restricted Routine Maintenance (RRMA) = 3%
	Interfund Transfers Out 2014/15: Fund 17 - PBS Maint. (\$100k), Econ. Uncert. (\$0), District Uncertainty (\$428,761); Fund 14 - (\$0)
	Interfund Transfers In 2015/16: Transfer is made from Fund 17 to Fund 1 to bring Fund 1 Ending Fund Balance up to min. 10% of current year's revenue
	Projected change to ending fund balance includes the addition of anticipated carryover to more accurately estimate true ending balance

Multi Year Projections, Funds 14-40

Budget Adoption 2015/16

FUND 14 - Deferred Maintenance										
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	
Beginning Balance	\$486,159	\$531,166	\$532,368	\$592,998	\$680,471	\$808,811	\$925,811	\$1,042,811	\$1,168,811	
Income	\$41,384	(\$68,452)	\$44,357	\$44,973	\$11,140	\$4,000	\$4,000	\$6,000	\$7,000	
Expenditures	\$47,407	\$19,990	\$72,747	\$20,500	\$20,800	\$45,000	\$45,000	\$40,000	\$40,000	
Increase/(Decrease)	(\$6,023)	(\$89,452)	(\$28,390)	\$24,473	(\$9,660)	(\$41,000)	(\$41,000)	(\$34,000)	(\$33,000)	
Interim Balance	\$480,136	\$442,714	\$503,998	\$617,471	\$660,811	\$767,811	\$684,811	\$1,008,811	\$1,133,811	
Interfund Transfers In	\$51,000	\$89,874	\$89,000	\$43,000	\$158,000	\$158,000	\$158,000	\$158,000	\$158,000	
Transfer to Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Ending Balance	\$531,136	\$532,368	\$592,998	\$660,471	\$808,811	\$925,811	\$1,042,811	\$1,168,811	\$1,291,811	

Notes: Fund expenditures are limited to major maintenance of district used sites. Deferred Maintenance funds are transferred from the General Fund to Fund 14 and have traditionally been matched, in part, by the state. Under the LCFF, the District no longer receives state matching funds. The amount transferred from Fund 1 is to satisfy the 3% Restricted Routine Maintenance requirement.

Multi Year Projections, Funds 14-40

Budget Adoption 2015/16

FUND 17 - Special Reserve									
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Beginning Balance	4,354	14,670	13,220	0	0	0	0	0	0
Revenue	25,316	34,307	37,344	34,063	39,393	20,000	40,000	20,000	20,000
Expenditures	0	0	0	0	0	0	0	0	0
Exc Rev over Expenditures	25,316	34,307	37,344	34,063	39,393	20,000	40,000	20,000	20,000
Transfers In	397,000	397,000	927,200	501,500	2,327,323	3,533,532	100,000	100,000	100,000
Transfers Out	(15,000)	0	0	(850,000)	(3,000,000)	0	(573,323)	(61,482)	(245,468)
Total Other Financing Sources	382,000	397,000	927,200	(348,500)	(672,677)	3,533,532	(473,323)	38,518	(145,468)
Net Inc/(Dec) Fund Balance	407,316	431,307	964,544	(313,847)	(633,284)	3,553,532	(433,323)	58,518	(125,468)
Total Fund Ending Balance	3,035,970	3,487,277	4,131,821	3,817,975	3,184,691	6,738,223	6,304,900	6,363,418	6,237,950
Transfer to Fund Designations	(397,000)	(432,757)	(677,764)	313,846	633,284	(3,553,532)	433,323	(58,518)	125,468
Undesignated Ending Balance	14,670	13,220	0	0	0	0	0	0	0
Fund Designations:									
PBS Site Amortization	543,000	640,000	740,000	840,000	700,850	636,650	572,450	508,250	444,050
PBS Site Maintenance	0	0	0	0	100,000	100,000	100,000	100,000	100,000
Retiree Medical Benefits	550,000	650,000	858,676	120,828	0	0	0	0	0
Economic Uncertainty	643,300	678,057	733,145	757,147	788,800	677,837	716,658	718,800	739,789
District Uncertainty 17%	0	0	0	0	0	3,323,736	2,915,792	3,036,368	2,954,111
Construction Reserve 10%	0	0	0	0	1,595,041	2,000,000	2,000,000	2,000,000	2,000,000
Basic Aid Security	1,000,000	1,100,000	1,300,000	1,500,000	0	0	0	0	0
Technology	85,000	85,000	200,000	300,000	0	0	0	0	0
Cap Improvement	200,000	300,000	300,000	300,000	0	0	0	0	0
Total Actual Reserve Balance	3,021,300	3,454,057	4,131,821	3,817,975	3,184,691	6,738,223	6,304,900	6,363,418	6,237,950
FUND 18 - Special Reserve									
PBS Site Amortization	3,032,800	2,854,400	2,876,000	898,900	700,850	636,650	572,450	508,250	444,050
PBS Site Maintenance	0	0	0	0	0	100,000	100,000	100,000	100,000
Retiree Medical Benefits*	4,738,086	4,736,088	6,385,038	5,845,829	5,845,829	5,845,829	5,845,829	5,845,829	5,845,829
Economic Uncertainty**	643,300	678,057	733,145	757,000	788,800	677,837	716,658	718,800	739,789
District Uncertainty 17%	0	0	0	0	0	3,622,360	3,782,529	3,915,247	4,057,981
Construction Reserve	0	0	0	0	0	2,000,000	2,000,000	2,000,000	2,000,000
Basic Aid Security	4,861,022	4,861,022	4,861,022	4,861,022	4,861,022	0	0	0	0
Technology	85,000	85,000	200,000	300,000	300,000	0	0	0	0
Cap Improvement	200,000	300,000	300,000	300,000	300,000	0	0	0	0
Total Reserve Target Balance	13,558,208	13,515,555	15,156,205	12,763,751	12,596,501	12,882,676	12,817,466	12,888,126	12,987,828

*Notes: GASB 45 liability 2009/10 - 2010/11 based on May 2008 actuarial study, 2011/12 based on May 2011 study, 2012-14 based on 6/30/11

** EU: Rate is 4% through 2013/14, 3% in 2014/15 and thereafter

*Notes: GASB 45 liability 2009/10 - 2010/11 based on May 2008 actuarial study, 2011/12 based on May 2011 study, 2012-14 based on 6/30/11

** EU: Rate is 4% through 2013/14, 3% in 2014/15 and thereafter

Multi Year Projections, Funds 14-40

Budget Adoption 2015/16

PBS Site Amortization

The District leases the La Loma campus to Phillips Brooks School (PBS) and has allowed PBS to make improvements to the property. LLESB recognized these improvements as reimbursable costs and negotiated a 20 year amortization schedule with PBS. In 2012, the District entered into the Second Lease Amendment with PBS which extended the lease until 2032. The Second Amendment allows PBS to terminate the lease with 30 months notice and the District's reimbursement rate is reduced to 50% of the amortization schedule.

Retiree Medical Benefits Reserve

The Retiree Medical Benefits Reserve has been established to accumulate funds necessary to meet the cost of negotiated post-retirement health benefits. The District has used a "pay as you go" model and has contributed an additional \$100,000 annually to pre-fund the GASB 45 liability. In 2012, the District opened an irrevocable trust with CalPERS for this purpose and sends the annual contribution to the OPEB trust at CalPERS.

Revised Board Policy on Reserves, effective May 12, 2014

Reserve for Economic Uncertainty

The state mandates that a district with over 1,000 ADA maintain a minimum Reserve for Economic Uncertainty of at least 3% of the District's July 1 expenditures. The District's Board Policy on the Reserve for Economic Uncertainty states that the reserve shall be an additional 1%, for a total of 4%, of the District's current annual July 1 budget. Revised Board Policy resets the Reserve for Economic Uncertainty at 3%.

District Uncertainty

Revised Board Policy on Reserves establishes a District Uncertainty Reserve which would target a balance of 17% of the current year's revenue.

Construction Reserve

Revised Board Policy on Reserves establishes a Construction Reserve of \$2,000,000 for bond projects related to Measure S.

PBS Site Amortization

Continues as stated above

PBS Site Maintenance

A reserve of \$100,000 is established for the purpose of providing needed maintenance and facility repairs at PBS. Projected expenditures include: 2015-16 \$200,000 for new roof (1) and further assessment of floor slab ; 2016-17 \$100,000 new roof (2) and \$350,000 Floor slab replacement; 2017-18 \$100,000 new roof (3)

Multi Year Projections, Funds 14-40

Budget Adoption 2015/16

FUND 21 - Building: Measure S Bond											
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18		
Beginning Balance	\$518,585	\$139,638	\$96,475	(\$0)	\$2,321	(\$0)	\$24,992,061	\$17,165,281	\$2,307,681		
Bond Proceeds/Income	\$2,557	\$1,570	\$0	\$3,984	\$12,785	\$30,004,000	\$25,000	\$142,400	\$2,392		
Interfund Transfer In	\$0	\$0	\$0	\$0	\$451,382	\$0	\$0	\$0	\$0		
Expenditures	\$351,505	\$44,733	\$96,475	\$1,673	\$486,488	\$2,007,188	\$7,851,780	\$15,000,000	\$2,310,063		
Increase/(Decrease)	(\$378,947)	(\$43,163)	(\$96,475)	\$2,321	(\$2,321)	\$27,996,812	(\$7,826,780)	(\$14,857,600)	(\$2,307,681)		
Interim Balance	\$139,638	\$96,475	(\$0)	\$2,321	(\$0)	\$0	\$17,165,281	\$2,307,681	(\$0)		
Transfer to Reserve	\$0	\$0	\$0	\$0	\$0	\$3,004,751	\$0	\$0	\$0		
Ending Balance	\$139,638	\$96,475	(\$0)	\$2,321	(\$0)	\$24,992,061	\$17,165,281	\$2,307,681	(\$0)		

Notes: Fund 21 was established for the general obligation bond (Measure E) passed by the voters in 2001. The purpose of the bond was to make the approved renovations and modernizations at Las Lomas and La Entrada Schools. One of the legal requirements of Measure E was the establishment of a citizen's oversight committee to advise the public as to whether the amount transferred is to satisfy the 3% Restricted Routine Maintenance requirement.

The amount transferred is to satisfy the 3% Restricted Routine Maintenance requirement.

tation or replacement of district facilities. No funds from this bond were used for teacher or administration salaries or other salaries or other operating expenses. This fund was fully expended in 2011-12.

With the passage of Measure S in November 2013, this fund has been reactivated for use with the new bond. The first series of bonds was issued in March 2015 for \$30,000,000. The "Transfer to Reserve" is to reimburse Fund 17 for the purchase of the Alameda property.

Multi Year Projections, Funds 14-40

Budget Adoption 2015/16

FUND 25 - Capital Facilities											
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18		
Beginning Balance	\$90,349	\$99,384	\$131,697	\$265,294	\$307,057	\$357,937	\$357,937	\$354,240	\$354,240		
Income	\$113,835	\$98,785	\$185,257	\$157,199	\$193,523	\$151,300	\$150,000	\$150,000	\$150,000		
Expenditures	\$104,600	\$94,472	\$51,690	\$115,436	\$142,943	\$151,300	\$150,000	\$150,000	\$150,000		
Increase/(Decrease)	\$9,035	\$32,313	\$133,697	\$41,763	\$50,880	\$0	\$0	\$0	\$0		
Interim Balance	\$99,384	\$131,697	\$265,294	\$307,057	\$357,937	\$357,937	\$357,937	\$354,240	\$354,240		
Budget Restatement	\$0	\$0	\$0	\$0	\$0	\$0	(\$3,697)	\$0	\$0		
Transfer to Reserve	\$99,384	\$131,697	\$265,294	\$307,057	\$357,937	\$357,937	\$354,240	\$354,240	\$354,240		
Ending Balance											

Notes: Developer Fees are deposited in Fund 25 and are used to provide facilities required for enrollment growth. Currently the Las Lomitas School District is levying \$3.36 per square foot for residential development and \$0.54 per square foot for commercial/Industrial. Per the existing agreement with Sequoia Union High School District, the elementary district receives 60% and the high school district receives 40% of the revenue collected from Developer Fees.

Multi Year Projections, Funds 14-40

Budget Adoption 2015/16

FUND 40 - Special Reserve/Capital Projects									
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Beginning Balance	\$630,327	\$608,186	\$596,215	\$587,635	\$605,406	\$113,424	\$405,424	\$407,424	\$389,424
Income	\$5,989	\$6,943	\$8,307	\$7,771	\$14,130	\$332,000	\$2,000	\$2,000	\$2,000
Expenditures	\$27,109	\$19,914	\$6,887	\$0	\$506,112	\$40,000	\$0	\$20,000	\$20,000
Increase/(Decrease)	(\$21,141)	(\$12,971)	\$1,420	\$7,771	(\$491,982)	\$292,000	\$2,000	(\$18,000)	(\$18,000)
Interim Balance	\$609,186	\$596,215	\$597,635	\$605,406	\$113,424	\$405,424	\$407,424	\$389,424	\$371,424
Transfer to Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ending Balance	\$609,186	\$596,215	\$597,635	\$605,406	\$113,424	\$405,424	\$407,424	\$389,424	\$371,424

Notes: Special Reserve Fund 40 contains the revenue generated from the 1998 sale of District property. Education Code limits the use of these funds to facility needs, major maintenance and capital outlay.

ANNUAL BUDGET REPORT:
July 1, 2015 Budget Adoption

Insert "X" in applicable boxes:

☒ This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

☒ If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Public Hearing:

Place: 1011 Altschul Ave., Menlo Park, CA
Date: June 05, 2015

Place: 2200 Sharon Drive, Menlo Park, CA
Date: June 10, 2015
Time: 07:00 PM

Adoption Date: June 17, 2015

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

Contact person for additional information on the budget reports:

Name: Carolyn Chow

Telephone: (650) 854-6311 x14

Title: Chief Business Officer

E-mail: cchow@llesd.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.		X
4	Local Control Funding Formula (LCFF)	Projected change in LCFF is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.		X
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2014-15) annual payment?		X
				X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
				X
				X
			X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X X X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? • Approval date for adoption of the LCAP or approval of an update to the LCAP:		X
			Jun 17, 2015	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	

ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

- ☐ Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$	
Less: Amount of total liabilities reserved in budget:	\$	
Estimated accrued but unfunded liabilities:	\$	0.00

- ☐ This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

- ☒ This school district is not self-insured for workers' compensation claims.

Signed


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

Date of Meeting: Jun 17, 2015

For additional information on this certification, please contact:

Name: Carolyn Chow

Title: Chief Business Officer

Telephone: (650) 854-6311 x15

E-mail: cchow@llesd.org

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LOFF Sources		8010-8099	14,785,099.00	700,500.00	15,485,599.00	15,842,171.00	700,500.00	16,542,671.00	7.5%
2) Federal Revenue		8100-8299	0.00	287,389.00	287,389.00	0.00	293,943.00	293,943.00	2.3%
3) Other State Revenue		8300-8599	311,781.00	194,639.00	506,420.00	212,614.00	686,000.00	1,098,614.00	116.9%
4) Other Local Revenue		8600-8799	5,873,928.00	116,686.00	6,090,614.00	5,633,983.00	88,813.00	5,723,476.00	-4.6%
5) TOTAL REVENUES			20,970,748.00	1,299,114.00	22,274,862.00	21,788,748.00	1,999,956.00	23,788,704.00	6.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	9,591,635.00	1,369,374.00	10,960,999.00	10,273,265.00	1,602,407.00	11,875,692.00	8.9%
2) Classified Salaries		2000-2999	2,202,120.00	1,001,399.00	3,203,516.00	2,265,994.00	1,061,489.00	3,317,183.00	3.5%
3) Employee Benefits		3000-3999	3,350,322.00	940,270.00	3,990,592.00	3,844,187.00	680,491.00	4,324,678.00	8.4%
4) Books and Supplies		4000-4999	1,126,512.00	111,736.00	1,238,250.00	950,798.00	238,013.00	1,188,781.00	-4.0%
5) Services and Other Operating Expenditures		5000-5999	1,415,423.00	1,093,854.00	2,502,277.00	1,565,029.00	1,298,250.00	2,863,309.00	14.4%
6) Capital Outlay		6000-6999	46,423.00	0.00	46,423.00	34,000.00	0.00	34,000.00	-26.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	163,820.00	163,820.00	0.00	185,000.00	185,000.00	0.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			17,875,395.00	4,390,452.00	22,085,767.00	16,732,693.00	5,055,680.00	23,788,313.00	7.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			3,390,413.00	(3,091,338.00)	299,075.00	3,055,815.00	(3,085,724.00)	(29,909.00)	-114.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	573,323.00	0.00	573,323.00	New
b) Transfers Out		7600-7629	528,781.00	0.00	528,781.00	100,000.00	0.00	100,000.00	-81.1%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,839,875.00)	2,839,875.00	0.00	(3,104,979.00)	3,104,979.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(3,388,456.00)	2,839,875.00	(528,781.00)	(2,831,656.00)	3,104,979.00	473,323.00	-199.5%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)			(68,043.00)	(261,693.00)	(319,736.00)	424,159.00	19,265.00	443,414.00	-259.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9781	2,796,821.04	1,007,997.77	3,804,818.81	2,728,776.04	755,997.77	3,484,773.81	-9.4%
a) As of July 1 - Unaudited		9783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments			2,796,821.04	1,007,997.77	3,804,818.81	2,728,776.04	755,997.77	3,484,773.81	-9.4%
c) As of July 1 - Audited (F1a + F1b)		9785	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements			2,796,821.04	1,007,997.77	3,804,818.81	2,728,776.04	755,997.77	3,484,773.81	-9.4%
e) Adjusted Beginning Balance (F1c + F1d)			2,728,776.04	755,997.77	3,484,773.81	3,152,937.04	776,252.77	3,929,189.81	12.7%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable		9711	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
Revolving Cash:		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	755,997.77	755,997.77	0.00	776,252.77	776,252.77	2.5%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
d) Assigned									
Other Assignments		9780	501,291.00	0.00	501,291.00	777,066.00	0.00	777,066.00	55.0%
Assigned Property Tax 2%	0000					303,775.00		303,775.00	
Assigned for Prop. 39 Energy Expend. I	0000					201,291.00		201,291.00	
Assigned for EPA Spending Plan Expend	1400					273,000.00		273,000.00	
Assigned for Est. Carryover Donation A	0000		250,000.00		250,000.00				
Assigned for Est. Carryover Grants, Misc	0000		50,000.00		50,000.00				
Assigned for Prop. 39 Energy Expend. I	0000		201,291.00		201,291.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainty		9769	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9780	2,228,487.04	0.00	2,228,487.04	2,374,871.04	0.00	2,374,871.04	9.7%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash		9110	0.00	0.00	0.00				
a) In County Treasury		9111	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9120	0.00	0.00	0.00				
b) In Banks		9130	0.00	0.00	0.00				
e) in Revolving Fund		9136	0.00	0.00	0.00				
d) with Fiscal Agent		9140	0.00	0.00	0.00				
e) collections awaiting deposit		9150	0.00	0.00	0.00				
2) Investments		9200	0.00	0.00	0.00				
3) Accounts Receivable		9260	0.00	0.00	0.00				
4) Due from Grantor Government		9310	0.00	0.00	0.00				
5) Due from Other Funds		9320	0.00	0.00	0.00				
6) Stores		9330	0.00	0.00	0.00				
7) Prepaid Expenditures		9340	0.00	0.00	0.00				
8) Other Current Assets			0.00	0.00	0.00				
9) TOTAL ASSETS									
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL DEFERRED OUTFLOWS									
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL LIABILITIES									
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL DEFERRED INFLOWS									
K. FUND EQUITY									
Ending Fund Balance, June 30									

Description (30 + H2) - (I8 + J2)	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
			0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment		8011	634,180.00	0.00	634,180.00	639,400.00	0.00	639,400.00	0.8%
State Aid - Current Year		8012	270,776.00	0.00	270,776.00	272,000.00	0.00	272,000.00	0.5%
Education Protection Account State Aid - Current Year		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8021	75,704.00	0.00	75,704.00	74,422.00	0.00	74,422.00	-1.7%
Tax Relief Subventions		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Homeowners' Exemptions		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax									
Other Subventions/In-Lieu Taxes									
County & District Taxes		8041	13,248,313.00	0.00	13,248,313.00	14,356,133.00	0.00	14,356,133.00	8.4%
Secured Roll Taxes		8042	742,614.00	0.00	742,614.00	756,216.00	0.00	756,216.00	1.9%
Unsecured Roll Taxes		8043	(28,546.00)	0.00	(28,546.00)	0.00	0.00	0.00	-100.0%
Prior Years' Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes									
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/689/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes									
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			14,943,039.00	0.00	14,943,039.00	16,100,171.00	0.00	16,100,171.00	7.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(158,000.00)		(158,000.00)	(158,000.00)		(158,000.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	700,500.00	700,500.00	0.00	700,500.00	700,500.00	0.0%

Description	Resource Code	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LOFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LOFF SOURCES			14,785,039.00	700,500.00	15,485,539.00	15,942,171.00	700,500.00	16,642,671.00	7.5%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8161	0.00	223,958.00	223,958.00	0.00	227,827.00	227,827.00	1.6%
Special Education Discretionary Grants		8162	0.00	23,795.00	23,795.00	0.00	27,499.00	27,499.00	15.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contract: Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low Income and Neglected	3010	8290		21,758.00	21,758.00		21,134.00	21,134.00	-2.9%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		17,878.00	17,878.00		17,786.00	17,786.00	-0.5%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (G)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (POBGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
3011-3020, 3026-3199, 4036-4126, 5510		8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind									
Vocational and Applied Technology Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL FEDERAL REVENUE			0.00	207,359.00	207,359.00	0.00	203,943.00	203,943.00	2.3%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Current Year	9380	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	9380	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	9500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	9500	8319		11,571.00	11,571.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	127,330.00	0.00	127,330.00	38,150.00	0.00	38,150.00	-70.0%
Lottery - Unrestricted and Instructional Materials		8580	184,112.00	62,728.00	236,841.00	174,464.00	46,000.00	220,464.00	-6.9%
Tax Relief Subventions									
Restricted Levies - Other		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Homeowners' Exemptions		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes									
Pass-Through Revenues from State Sources		8597	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	8010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	8030	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column G & H
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Drug/Alcohol/Tobacco Funds	6650, 6690	6590		1,125.00	1,125.00		0.00	0.00	-100.0%
California Clean Energy Jobs Act	6230	6590		100,703.00	100,703.00		0.00	0.00	-100.0%
Healthy Start	6240	6590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	6590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	6590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	6590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	6590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	6590		0.00	0.00		810,000.00	810,000.00	New
All Other State Revenue	All Other	6590	339.00	26,611.00	26,950.00	0.00	30,000.00	30,000.00	4.0%
TOTAL OTHER STATE REVENUE			311,751.00	194,639.00	506,420.00	212,614.00	865,000.00	1,095,614.00	116.8%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes		8621	1,196,800.00	0.00	1,196,800.00	1,196,800.00	0.00	1,196,800.00	0.0%
Parcel Taxes		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction									
Penalties and Interest from									
Delinquent Non-LCFF		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Taxes									
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,834,334.00	0.00	1,834,334.00	2,007,163.00	0.00	2,007,163.00	3.6%
Interest		8660	25,000.00	0.00	25,000.00	30,000.00	0.00	30,000.00	20.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	50,000.00	50,000.00	0.00	25,000.00	25,000.00	-50.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description (50%) Adjustment	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Pass-Through Revenues From Local Sources		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8698	2,722,704.00	56,688.00	2,779,392.00	2,490,000.00	64,513.00	2,464,513.00	-11.6%
All Other Transfers In		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments Special Education SELPA Transfers From Districts or Charter Schools		8761-8763	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8761		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8762		0.00	0.00		0.00	0.00	0.0%
From Districts or Charter Schools	6360	8763		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8791		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8792		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools		8793		0.00	0.00		0.00	0.00	0.0%
From County Offices	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,678,928.00	116,566.00	5,995,514.00	5,633,963.00	89,513.00	5,723,476.00	-4.6%
TOTAL REVENUES			20,975,749.00	1,289,114.00	22,274,862.00	21,786,748.00	1,969,956.00	23,756,704.00	6.7%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C-B
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	8,193,392.00	999,744.00	9,193,136.00	8,677,993.00	1,198,752.00	9,876,475.00	7.9%
Certificated Pupil Support Salaries		1200	368,297.00	172,666.00	540,963.00	420,392.00	194,921.00	605,313.00	7.9%
Certificated Supervisors' and Administrators' Salaries		1300	918,412.00	160,115.00	1,078,527.00	1,113,385.00	169,344.00	1,275,729.00	18.3%
Other Certificated Salaries		1900	61,524.00	46,910.00	108,434.00	91,818.00	56,360.00	118,178.00	9.0%
TOTAL CERTIFICATED SALARIES			9,531,695.00	1,369,874.00	10,900,909.00	10,273,285.00	1,602,407.00	11,875,692.00	6.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	248,588.00	641,712.00	890,300.00	231,954.00	697,126.00	928,982.00	4.4%
Classified Support Salaries		2200	791,512.00	292,697.00	1,084,109.00	831,554.00	265,282.00	1,096,836.00	1.2%
Classified Supervisors' and Administrators' Salaries		2300	343,181.00	32,392.00	375,513.00	376,017.00	52,257.00	428,274.00	14.1%
Clerical, Technical and Office Salaries		2400	743,109.00	34,725.00	777,834.00	745,798.00	36,522.00	782,590.00	0.9%
Other Classified Salaries		2600	75,780.00	0.00	75,780.00	80,391.00	0.00	80,391.00	6.1%
TOTAL CLASSIFIED SALARIES			2,202,120.00	1,001,396.00	3,203,516.00	2,295,694.00	1,051,489.00	3,317,183.00	3.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	642,612.00	103,760.00	946,372.00	1,077,559.00	148,939.00	1,227,498.00	29.7%
PERS		3201-3202	252,586.00	126,018.00	378,604.00	284,330.00	129,265.00	393,595.00	4.0%
OASDI/Medicare/Alternative		3301-3302	303,010.00	103,788.00	406,798.00	332,174.00	120,604.00	452,778.00	11.3%
Health and Welfare Benefits		3401-3402	720,620.00	151,289.00	901,919.00	749,811.00	173,383.00	922,294.00	2.3%
Unemployment Insurance		3501-3502	5,834.00	1,146.00	6,980.00	6,400.00	1,360.00	7,760.00	11.2%
Workers' Compensation		3601-3602	149,312.00	29,024.00	178,336.00	199,850.00	42,416.00	242,266.00	35.8%
OPEB, Allocated		3701-3702	726,000.00	0.00	726,000.00	726,000.00	0.00	726,000.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	350,348.00	95,235.00	445,583.00	286,953.00	63,524.00	352,487.00	-20.9%
TOTAL EMPLOYEE BENEFITS			3,350,322.00	640,270.00	3,990,592.00	3,844,187.00	850,491.00	4,324,678.00	8.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	100,000.00	55,444.00	155,444.00	388,000.00	76,000.00	444,000.00	185.6%
Books and Other Reference Materials		4200	5,603.00	0.00	5,603.00	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	782,174.00	53,622.00	835,796.00	402,236.00	159,513.00	561,751.00	-32.6%

Description	Resource Code	Object Code	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	236,736.00	2,972.00	241,407.00	180,500.00	2,500.00	183,000.00	-24.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			1,126,512.00	111,738.00	1,238,250.00	950,738.00	238,013.00	1,188,751.00	-4.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		6100	0.00	190,933.00	190,933.00	0.00	182,000.00	182,000.00	-4.7%
Travel and Conferences		5200	126,826.00	91,735.00	218,561.00	212,172.00	246,223.00	458,395.00	109.7%
Dues and Memberships		5300	50,066.00	530.00	50,596.00	51,750.00	530.00	52,280.00	3.4%
Insurance		5400 - 5450	111,555.00	0.00	111,555.00	118,875.00	0.00	118,875.00	4.9%
Operations and Housekeeping Services		5500	252,559.00	0.00	252,559.00	274,475.00	0.00	274,475.00	8.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	103,856.00	366,116.00	469,972.00	278,795.00	184,800.00	463,595.00	-5.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	708,732.00	435,390.00	1,144,122.00	557,182.00	704,577.00	1,271,739.00	11.2%
Communications		5900	64,540.00	150.00	64,690.00	63,800.00	150.00	63,950.00	-1.1%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			1,418,423.00	1,083,854.00	2,502,277.00	1,595,028.00	1,288,280.00	2,883,309.00	14.4%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	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	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	46,423.00	0.00	46,423.00	34,000.00	0.00	34,000.00	-26.5%
TOTAL CAPITAL OUTLAY			46,423.00	0.00	46,423.00	34,000.00	0.00	34,000.00	-26.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition for Instruction Under Interdistrict Attendance Agreements		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools									
Tuition, Excess Costs, and/or Deficit Payments		7141	0.00	65,000.00	65,000.00	0.00	65,000.00	65,000.00	0.0%
Payments to Districts or Charter Schools		7142	0.00	119,820.00	119,820.00	0.00	120,000.00	120,000.00	1.0%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs									
Transfers of Pass-Through Revenues		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To Districts or Charter Schools		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs									
Special Education SELPA Transfers of Apportionments	6500	7221		0.00	0.00		0.00	0.00	0.0%
To Districts or Charter Schools		7222		0.00	0.00		0.00	0.00	0.0%
To County Offices		7223		0.00	0.00		0.00	0.00	0.0%
To JPAs									
ROC/P Transfers of Apportionments		7221		0.00	0.00		0.00	0.00	0.0%
To Districts or Charter Schools		7222		0.00	0.00		0.00	0.00	0.0%
To County Offices		7223		0.00	0.00		0.00	0.00	0.0%
To JPAs									
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7261-7263	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7436	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	183,820.00	183,820.00	0.00	185,000.00	185,000.00	0.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			17,875,335.00	4,390,452.00	22,065,787.00	18,732,933.00	5,065,850.00	23,798,783.00	7.8%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	573,323.00	0.00	573,323.00	New
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers If		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN									
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	528,781.00	0.00	528,781.00	100,000.00	0.00	100,000.00	-81.1%
To: State School Building Fund; County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	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	0.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT									
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	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	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfer of Funds from Lapsed/Reorganized LEAs		7651	0.00	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	0.00	0.0%
(c) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8900	(2,839,675.00)	2,839,675.00	0.00	(3,104,979.00)	3,104,979.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL CONTRIBUTIONS			(2,839,675.00)	2,839,675.00	0.00	(3,104,979.00)	3,104,979.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,869,435.00)	2,839,675.00	(525,761.00)	(2,931,656.00)	3,104,979.00	473,323.00	-189.5%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LOFF Sources		9010-9099	14,795,039.00	760,300.00	15,455,339.00	15,842,171.00	700,500.00	16,542,671.00	7.5%
2) Federal Revenue		8100-9299	0.00	267,399.00	267,399.00	0.00	293,943.00	293,943.00	2.3%
3) Other State Revenue		9300-9599	311,761.00	194,639.00	506,400.00	212,614.00	886,000.00	1,098,614.00	116.9%
4) Other Local Revenue		9600-9799	5,679,929.00	119,589.00	5,899,514.00	5,633,963.00	89,513.00	5,723,476.00	-4.5%
5) TOTAL REVENUES			20,976,746.00	1,299,114.00	22,274,862.00	21,788,748.00	1,899,956.00	23,788,704.00	9.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		12,084,100.00	2,653,706.00	14,937,806.00	12,551,745.00	3,669,063.00	16,220,808.00	8.6%
2) Instruction - Related Services	2000-2999		1,713,461.00	303,697.00	2,017,048.00	1,972,989.00	335,562.00	2,308,571.00	14.5%
3) Pupil Services	3000-3999		699,724.00	495,169.00	1,194,893.00	909,203.00	487,394.00	1,396,597.00	0.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,751,059.00	0.00	1,751,059.00	1,902,056.00	0.00	1,902,056.00	2.9%
8) Plant Services	8000-8999		1,229,951.00	554,170.00	1,784,121.00	1,496,938.00	378,641.00	1,875,579.00	5.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	183,820.00	183,820.00	0.00	185,000.00	185,000.00	0.6%
10) TOTAL EXPENDITURES			17,876,335.00	4,390,452.00	22,065,787.00	18,732,933.00	5,055,660.00	23,788,613.00	7.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			3,300,413.00	(3,091,335.00)	209,078.00	3,055,815.00	(3,095,724.00)	(29,909.00)	-114.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	573,323.00	0.00	573,323.00	New
b) Transfers Out		7600-7629	526,761.00	0.00	526,761.00	100,000.00	0.00	100,000.00	-81.1%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,639,675.00)	2,639,675.00	0.00	(3,104,979.00)	3,104,979.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(3,369,456.00)	2,639,675.00	(629,781.00)	(2,631,666.00)	3,104,979.00	473,323.00	-189.5%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column G & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (G + D4)			(88,043.00)	(281,693.00)	(519,706.00)	424,159.00	19,255.00	443,414.00	-296.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,795,921.04	1,097,690.77	3,894,481.81	2,729,778.04	755,997.77	3,484,775.81	-9.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,795,921.04	1,097,690.77	3,894,481.81	2,729,778.04	755,997.77	3,484,775.81	-9.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,795,921.04	1,097,690.77	3,894,481.81	2,729,778.04	755,997.77	3,484,775.81	-9.4%
2) Ending Balance, June 30 (E + F1e)			2,729,778.04	755,997.77	3,484,775.81	3,152,937.04	776,252.77	3,929,189.81	12.7%
Components of Ending Fund Balance									
a) Nonspendable		9711	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	755,997.77	755,997.77	0.00	776,252.77	776,252.77	2.5%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)									
d) Assigned									
Other Assignments (by Resource/Object)			501,291.00	0.00	501,291.00	777,066.00	0.00	777,066.00	55.0%
Assigned Property Tax 2%	0000	9780				303,775.00		303,775.00	
Assigned for Prop. 39 Energy Expend. I	0000	9780				1207,291.00		201,291.00	
Assigned for EPA Spending Plan Expend	1400	9780				1272,000.00		272,000.00	
Assigned for Est. Carryover Donation A	0000	9780	250,000.00		250,000.00				
Assigned for Est. Carryover Grants, Misc	0000	9780	50,000.00		50,000.00				
Assigned for Prop. 39 Energy Expend. I	0000	9780	201,291.00		201,291.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	2,228,487.04	0.00	2,228,487.04	2,374,871.04	0.00	2,374,871.04	8.7%

July 1 Budget
General Fund
Exhibit: Restricted Balance Detail

41 68957 0000000
Form 01

Las Lomitas Elementary
San Mateo County

Resource	Description	2014-15	2015-16
		Estimated Actuals	Budget
6500	Special Education	0.15	0.15
6512	Special Ed: Mental Health Services	0.00	30,000.00
7405	Common Core State Standards Implementation	0.48	0.48
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	726,547.14	726,547.14
9010	Other Restricted Local	29,450.00	18,705.00
Total, Restricted Balance		755,997.77	775,252.77

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	158,000.00	158,000.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,000.00	4,000.00	0.0%
5) TOTAL REVENUES			162,000.00	162,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	45,000.00	45,000.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			45,000.00	45,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			117,000.00	117,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers:					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses:					
a) Sources		8830-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

July 1 Budget
Deferred Maintenance Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			117,000.00	117,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	808,811.46	925,811.46	14.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			808,811.46	925,811.46	14.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			808,811.46	925,811.46	14.5%
2) Ending Balance, June 30 (E + F1e)			925,811.46	1,042,811.46	12.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	925,811.46	1,042,811.46	12.6%
Committed for Deferred Maintenance Needs	0000	9760		1,042,811.46	
Committed for Deferred Maintenance Needs	0000	9760	925,811.46		
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9230	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	158,000.00	158,000.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			158,000.00	158,000.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	4,000.00	4,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,000.00	4,000.00	0.0%
TOTAL, REVENUES			162,000.00	162,000.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	45,000.00	45,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			45,000.00	45,000.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			45,000.00	45,000.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	158,000.00	158,000.00	0.0%
2) Federal Revenue		8100-8299	2.00	2.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,000.00	4,000.00	0.0%
5) TOTAL REVENUES			162,000.00	162,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		45,000.00	45,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			45,000.00	45,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			117,000.00	117,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			117,000.00	117,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	808,811.46	925,811.46	14.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			808,811.46	925,811.46	14.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			808,811.46	925,811.46	14.5%
2) Ending Balance, June 30 (E + F1e)			925,811.46	1,042,811.46	12.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	925,811.46	1,042,811.46	12.6%
Committed for Deferred Maintenance Needs	0000	9760		1,042,811.46	
Committed for Deferred Maintenance Needs	0000	9760	925,811.46		
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9769	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2014-15 Estimated Actuals	2015-16 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,000.00	40,000.00	100.0%
5) TOTAL REVENUES			20,000.00	40,000.00	100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			20,000.00	40,000.00	100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,533,532.00	100,000.00	-97.2%
b) Transfers Out		7600-7629	0.00	573,323.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			3,533,532.00	(473,323.00)	-113.4%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,553,532.00	(433,323.00)	-112.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9701	3,184,691.29	6,738,223.29	111.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,184,691.29	6,738,223.29	111.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,184,691.29	6,738,223.29	111.6%
2) Ending Balance, June 30 (E + F1e)			6,738,223.29	6,304,900.29	-6.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	6,060,386.29	5,568,242.29	-7.8%
PBS Site Amortization	0000	9780		572,450.00	
PBS Site Maintenance	0000	9780		100,000.00	
Construction Reserve	0000	9780		2,000,000.00	
District Uncertainty Reserve 17%	0000	9780		2,915,792.29	
PBS Site Amortization	0000	9780	636,650.00		
PBS Site Maintenance	0000	9780	100,000.00		
Construction Reserve	0000	9780	2,000,000.00		
District Uncertainty Reserve 17%	0000	9780	3,323,736.29		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	677,837.00	716,658.00	5.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G6 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	20,000.00	40,000.00	100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,000.00	40,000.00	100.0%
TOTAL, REVENUES			20,000.00	40,000.00	100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		6912	528,781.00	100,000.00	-81.1%
Other Authorized Interfund Transfers In		6919	3,004,751.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,533,532.00	100,000.00	-97.2%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	573,323.00	New
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	573,323.00	New
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,533,532.00	(473,323.00)	-113.4%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,000.00	40,000.00	100.0%
5) TOTAL REVENUES			20,000.00	40,000.00	100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			20,000.00	40,000.00	100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,533,532.00	100,000.00	-97.2%
b) Transfers Out		7600-7629	0.00	573,323.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			3,533,532.00	(473,323.00)	-113.4%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,553,532.00	(433,323.00)	-112.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,184,691.29	6,738,223.29	111.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,184,691.29	6,738,223.29	111.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,184,691.29	6,738,223.29	111.6%
2) Ending Balance, June 30 (E + F1e)			6,738,223.29	6,304,900.29	-6.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	6,060,386.29	5,588,242.29	-7.8%
PBS Site Amortization	0000	9780		572,450.00	
PBS Site Maintenance	0000	9780		100,000.00	
Construction Reserve	0000	9780		2,000,000.00	
District Uncertainty Reserve 17%	0000	9780		2,915,792.29	
PBS Site Amortization	0000	9780	636,650.00		
PBS Site Maintenance	0000	9780	100,000.00		
Construction Reserve	0000	9780	2,000,000.00		
District Uncertainty Reserve 17%	0000	9780	3,323,736.29		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	577,837.00	716,658.00	5.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Las Lomitas Elementary
San Mateo County

July 1 Budget
Special Reserve Fund for Other Than Capital Outlay Projects
Exhibit: Restricted Balance Detail

41 68957 0000000
Form 17

Resource	Description	2014-15 Estimated Actuals	2015-16 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,000.00	25,000.00	525.0%
5) TOTAL REVENUES			4,000.00	25,000.00	525.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	178,645.00	188,327.00	5.4%
3) Employee Benefits		3000-3999	48,518.00	53,553.00	10.4%
4) Books and Supplies		4000-4999	186,540.00	6,000.00	-96.8%
5) Services and Other Operating Expenditures		5000-5999	176,300.00	153,900.00	-12.7%
6) Capital Outlay		6000-6999	1,417,184.00	7,450,000.00	425.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			2,007,188.00	7,851,780.00	291.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,003,188.00)	(7,826,780.00)	290.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8800-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,004,751.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	30,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			26,995,249.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			24,992,061.00	(7,826,780.00)	-131.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	24,992,061.00	Now
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	24,992,061.00	Now
d) Other Restatements		9796	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	24,992,061.00	Now
2) Ending Balance, June 30 (E + F1e)			24,992,061.00	17,165,281.00	-31.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	24,992,061.00	17,165,281.00	-31.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9510	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(K19 + J12) - (I15 + J12)			0.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8261	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions-In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,000.00	25,000.00	525.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,000.00	25,000.00	525.0%
TOTAL, REVENUES			4,000.00	25,000.00	525.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	143,586.00	149,274.00	4.0%
Clerical, Technical and Office Salaries		2400	35,059.00	39,063.00	11.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			178,645.00	188,327.00	5.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	19,874.00	22,237.00	11.9%
OASDI/Medicare/Alternative		3301-3302	13,100.00	14,591.00	11.4%
Health and Welfare Benefits		3401-3402	13,037.00	13,650.00	4.7%
Unemployment Insurance		3501-3502	86.00	95.00	10.5%
Workers' Compensation		3601-3602	2,110.00	2,980.00	41.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	312.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			45,519.00	53,553.00	10.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	34,000.00	1,000.00	-97.1%
Noncapitalized Equipment		4400	152,540.00	5,000.00	-96.7%
TOTAL, BOOKS AND SUPPLIES			186,540.00	6,000.00	-96.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,700.00	4,200.00	55.6%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	142,295.00	100,000.00	-29.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	31,305.00	49,700.00	58.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			176,300.00	163,900.00	-12.7%
CAPITAL OUTLAY					
Land		6100	2,510.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,414,674.00	7,450,000.00	426.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,417,184.00	7,450,000.00	425.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7436	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			2,007,188.00	7,851,780.00	291.2%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,004,751.00	0.00	-100.0%
(b) TOTAL INTERFUND TRANSFERS OUT			3,004,751.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	30,000,000.00	0.00	-100.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			30,000,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8983	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			26,995,249.00	0.00	-100.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,000.00	25,000.00	525.0%
5) TOTAL REVENUES			4,000.00	25,000.00	525.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,007,188.00	7,851,780.00	291.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			2,007,188.00	7,851,780.00	291.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,003,188.00)	(7,826,780.00)	290.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,004,751.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	30,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			26,995,249.00	0.00	-100.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D9)			24,992,061.00	(7,828,780.00)	-31.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	24,992,061.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	24,992,061.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	24,992,061.00	New
2) Ending Balance, June 30 (E + F1e)			24,992,061.00	17,165,281.00	-31.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	24,992,061.00	17,165,281.00	-31.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2014-15 Estimated Actuals	2015-16 Budget
9010	Other Restricted Local	24,992,061.00	17,165,281.00
Total, Restricted Balance		24,992,061.00	17,165,281.00

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	151,300.00	151,300.00	0.0%
5) TOTAL REVENUES			151,300.00	151,300.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	151,300.00	151,300.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			151,300.00	151,300.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8830-8879	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	357,937.27	354,239.90	-1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			357,937.27	354,239.90	-1.0%
d) Other Restatements		9795	(3,697.37)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			354,239.90	354,239.90	0.0%
2) Ending Balance, June 30 (E + F1e)			354,239.90	354,239.90	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	354,239.90	354,239.90	0.0%
Assigned for Capital Facilities Expenditures	0000	9780		354,239.90	
Assigned for Capital Facilities Expenditures	0000	9780	354,239.90		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-16 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
5) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I5 + J2)			0.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,300.00	1,300.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	150,000.00	150,000.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			151,300.00	151,300.00	0.0%
TOTAL REVENUES			151,300.00	151,300.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
QASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	151,300.00	151,300.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			151,300.00	151,300.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			151,300.00	151,300.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
For State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8800-8/99	151,300.00	151,300.00	0.0%
5) TOTAL REVENUES			151,300.00	151,300.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		151,300.00	151,300.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			151,300.00	151,300.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D-4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	357,937.27	354,239.90	-1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			357,937.27	354,239.90	-1.0%
d) Other Restatements		9795	(3,697.37)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			354,239.90	354,239.90	0.0%
2) Ending Balance, June 30 (E + F1e)			354,239.90	354,239.90	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	354,239.90	354,239.90	0.0%
Assigned for Capital Facilities Expenditures	0000	9780		354,239.90	
Assigned for Capital Facilities Expenditures	0000	9780	354,239.90		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Las Lomitas Elementary
San Mateo County

July 1 Budget
Capital Facilities Fund
Exhibit: Restricted Balance Detail

41 68957 0000000
Form 25

Resource	Description	2014-15 Estimated Actuals	2015-16 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	332,000.00	2,000.00	-99.4%
5) TOTAL REVENUES			332,000.00	2,000.00	-99.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	40,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			40,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			292,000.00	2,000.00	-99.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			292,000.00	2,000.00	-99.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	113,424.21	405,424.21	257.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			113,424.21	405,424.21	257.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			113,424.21	405,424.21	257.4%
2) Ending Balance, June 30 (E + F1e)			405,424.21	407,424.21	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	405,424.21	407,424.21	0.5%
Assigned for Capital Outlay Projects	0000	9780		407,424.21	
Assigned for Capital Outlay Projects	0000	9790	405,424.21		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G8 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8280	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	330,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			332,000.00	2,000.00	-99.4%
TOTAL REVENUES			332,000.00	2,000.00	-99.4%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2016-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	40,000.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			40,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			40,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7519	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8990	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

July 1 Budget
Special Reserve Fund for Capital Outlay Projects
Expenditures by Function

41 68957 0000000
Form 40

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	332,000.00	2,000.00	-99.4%
5) TOTAL REVENUES			332,000.00	2,000.00	-99.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		40,000.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			40,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			292,000.00	2,000.00	-99.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D-4)			292,000.00	2,000.00	-99.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	113,424.21	405,424.21	257.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			113,424.21	405,424.21	257.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			113,424.21	405,424.21	257.4%
2) Ending Balance, June 30 (E + F1e)			405,424.21	407,424.21	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	405,424.21	407,424.21	0.5%
Assigned for Capital Outlay Projects	0000	9780		407,424.21	
Assigned for Capital Outlay Projects	0000	9780	405,424.21		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2014-15 Estimated Actuals	2015-16 Budget
Total, Restricted Balance		0.00	0.00

Description	2014-15 Estimated Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,268.59	1,268.59	1,268.59	1,265.00	1,265.00	1,265.00
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	94.79	94.79	94.79	83.00	93.00	93.00
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,363.38	1,363.38	1,363.38	1,358.00	1,358.00	1,358.00
5. District Funded County Program ADA						
a. County Community Schools per EC 1951(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,363.38	1,363.38	1,363.38	1,358.00	1,358.00	1,358.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C, Charter School ADA)						

ESIMATES THROUGH THE MONTH OF		July	August	September	October	November	December	January	February
Object	Beginning Balance (net Only)								
A. BEGINNING CASH		3,484,775.00	1,999,151.23	1,444,248.13	(61,285.60)	(303,469.02)	(501,993.02)	5,258,333.68	3,764,109.92
B. RECEIPTS									
8010-8010 LOFF/Revenue Limit Sources		81,889.00	81,889.00	150,048.00	81,988.00	0.00	89,179.00	92,749.00	95,094.00
8020-8070 Principal Apportionment		0.00	0.00	0.00	818,664.00	768,808.00	6,636,893.00	79,883.00	775,551.00
8090-8099 Property Taxes		0.00	0.00	73,911.00	19,321.00	0.00	292,983.00	0.00	0.00
8100-8299 Miscellaneous Funds		0.00	0.00	35,049.00	6,035.00	0.00	(26,181.00)	(1,077.00)	0.00
8300-8599 Federal Revenue		0.00	0.00	0.00	46,216.00	291,750.00	60,929.00	96,494.00	0.00
8600-8799 Other State Revenue		152,879.00	150,291.00	228,864.00	911,092.00	789,621.00	734,130.00	235,991.00	259,860.00
8800-8999 Other Local Revenue		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8910-8920 Interfund Transfers In		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8930-8970 All Other Financing Sources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS		234,347.00	240,190.00	438,202.00	1,981,876.00	1,855,860.00	7,763,933.00	442,799.00	1,891,093.00
1000-1999 Certificated Salaries		141,921.00	237,514.00	1,092,564.00	1,104,440.00	1,090,668.00	1,131,942.00	1,163,818.00	1,148,389.00
2000-2999 Classified Salaries		136,009.00	182,448.00	312,399.00	332,950.00	287,082.00	299,672.00	292,950.00	299,894.00
3000-3999 Employee Benefits		94,972.00	204,626.00	438,027.00	432,205.00	420,785.00	431,955.00	360,859.00	347,387.00
4000-4999 Books and Supplies		62,812.00	60,754.00	98,184.00	116,173.00	25,784.00	24,499.00	44,110.00	47,787.00
5000-5999 Services		149,879.00	190,893.00	170,236.00	127,453.00	241,106.00	110,359.00	159,487.00	127,575.00
6000-6999 Capital Outlay		0.00	8,976.00	0.00	10,336.00	0.00	0.00	0.00	0.00
7000-7499 Other Outlay		0.00	0.00	5,920.00	0.00	0.00	32,190.00	0.00	0.00
7500-7629 Interfund Transfers Out		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7630-7699 All Other Financing Uses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS		613,953.00	624,511.00	2,117,533.00	2,082,497.00	2,055,448.00	2,050,551.00	2,015,254.00	1,859,243.00
Assets and Deferred Outflows									
9111-9199 Cash Not in Treasury	2,242.82	2.00	0.00	0.00	0.00	0.00	0.00	2.00	0.00
9200-9299 Accounts Receivable	707,033.16	335,803.23	122,536.90	30,430.31	(56,880.46)	0.00	62,830.70	2,169.24	0.00
9310 Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9320 Stores	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9330 Prepaid Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9340 Other Current Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9400 Deferred Outflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
9500-9599 Accounts Payable	709,275.51	335,805.23	122,536.90	39,430.31	(56,880.46)	0.00	62,830.70	2,171.24	0.00
9610 Due To Other Funds	(1,635,023.34)	1,443,093.00	91,778.00	(108,387.00)	(44,189.00)	(44.00)	5,586.00	(66,247.00)	50,194.00
9640 Current Loans		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9650 Unearned Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9690 Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
9910 Suspense Clearing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		(1,107,187.77)	30,755.90	148,817.31	(11,381.46)	44.00	57,244.70	68,418.24	(50,194.00)
F. ENDING CASH (A + E)		(1,460,923.77)	(553,935.10)	(1,535,513.89)	(212,212.46)	(198,825.00)	(578,928.70)	(1,504,130.76)	(618,942.00)
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS		1,998,151.23	1,444,255.13	(91,255.56)	(303,468.02)	(501,993.02)	6,258,333.68	3,764,109.92	2,835,254.92

ESTIMATES THROUGH THE MONTH OF	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
A. BEGINNING CASH	JUNE	2,832,254.92	1,842,924.92	8,918,067.87	8,319,897.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources	8010-8019	123,538.00	55,684.00	55,684.00	95,140.00	33,081.00	0.00	911,400.00	911,400.00
Principal Apportionment	8020-8079	746,431.00	4,998,070.00	0.00	288,269.00	60,971.00	0.00	15,188,771.00	15,188,771.00
Property Taxes	8080-8099	0.00	282,993.00	0.00	0.00	0.00	0.00	642,800.00	642,800.00
Miscellaneous Funds	8100-8299	4,093.00	143,221.00	0.00	130,690.00	6,263.00	0.00	285,943.00	285,943.00
Federal Revenue	8300-8599	0.00	189,658.00	0.00	598,937.00	77,859.00	0.00	1,068,614.00	1,068,614.00
Other State Revenue	8600-8799	213,412.00	508,249.00	1,390,392.00	63,643.00	50,000.00	0.00	6,723,476.00	6,723,476.00
Other Local Revenue	8810-8929	0.00	0.00	0.00	973,323.00	0.00	0.00	673,323.00	673,323.00
Interfund Transfers In	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources		1,097,374.00	6,218,573.00	1,446,055.00	1,438,855.00	207,187.00	0.00	24,332,027.00	24,332,027.00
TOTAL RECEIPTS		1,097,374.00	6,218,573.00	1,446,055.00	1,438,855.00	207,187.00	0.00	24,332,027.00	24,332,027.00
C. DISBURSEMENTS									
Certified Salaries	1000-1999	1,140,066.00	1,201,042.00	1,190,066.00	1,154,439.00	68,612.00	0.00	11,875,692.00	11,875,692.00
Classified Salaries	2000-2999	275,326.00	278,643.00	295,229.00	298,545.00	87,385.00	0.00	9,317,192.00	9,317,192.00
Employee Benefits	3000-3999	346,070.00	404,872.00	410,849.00	361,104.00	84,499.00	0.00	4,324,878.00	4,324,878.00
Books and Supplies	4000-4999	87,848.00	43,065.00	80,031.00	114,440.00	382,484.00	0.00	1,188,781.00	1,188,781.00
Services	5000-5999	278,949.00	216,819.00	116,787.00	425,279.00	979,016.00	0.00	2,883,306.00	2,883,306.00
Capital Outlay	6000-6999	0.00	0.00	0.00	14,685.00	0.00	0.00	34,000.00	34,000.00
Other Outgo	7000-7499	34,780.00	0.00	0.00	112,110.00	0.00	0.00	185,000.00	185,000.00
Interfund Transfers Out	7500-7929	0.00	0.00	100,000.00	0.00	0.00	0.00	100,000.00	100,000.00
All Other Financing Uses	7930-7999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		2,080,838.00	2,145,030.00	2,082,452.00	2,593,608.00	1,260,748.00	0.00	23,888,613.00	23,888,613.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00	2.00	68.43	0.00	0.00	0.00	72.43	72.43
Accounts Receivable	9200-9299	0.00	413.65	0.00	0.00	0.00	0.00	505,703.57	505,703.57
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	415.65	68.43	0.00	0.00	0.00	505,776.00	505,776.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	(832.00)	1,616.00	(80,130.00)	(815,663.00)	0.00	0.00	506,776.00	506,776.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9990	(332.00)	1,616.00	(80,130.00)	(815,663.00)	0.00	0.00	506,776.00	506,776.00
SUBTOTAL		(832.00)	1,616.00	(80,130.00)	(815,663.00)	0.00	0.00	0.00	0.00
Net Change		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Suspense Clearing	9910	632.00	(1,200.35)	50,205.43	815,653.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		632.00	(1,200.35)	50,205.43	815,653.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		(992,530.00)	4,072,442.00	(590,206.57)	(329,097.00)	(1,082,581.00)	0.00	443,414.00	443,414.00
F. ENDING CASH (A + E)		1,842,924.92	5,915,067.87	8,318,867.00	4,690,770.00			3,923,186.00	3,923,186.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF								
A. BEGINNING CASH	4,890,770.00	3,811,770.00	2,940,770.00	1,480,419.00	1,302,444.00	943,444.00	7,330,183.00	5,857,606.00
B. RECEIPTS								
8010-8019	91,000.00	91,000.00	190,000.00	91,000.00	0.00	78,000.00	43,000.00	66,000.00
8020-8079	0.00	0.00	0.00	890,000.00	800,000.00	7,200,000.00	80,000.00	815,000.00
8080-8099	0.00	0.00	31,000.00	21,000.00	0.00	292,900.00	0.00	0.00
8100-8299	0.00	0.00	38,648.00	6,028.00	0.00	(28,191.00)	(1,827.00)	0.00
8300-8599	0.00	0.00	0.00	95,000.00	78,000.00	48,000.00	50,000.00	0.00
8600-8799	182,000.00	159,000.00	220,000.00	990,000.00	789,000.00	734,000.00	239,000.00	280,000.00
8810-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS	243,000.00	249,000.00	440,648.00	1,993,028.00	1,667,000.00	8,330,739.00	406,923.00	1,140,000.00
C. DISBURSEMENTS								
1000-1999	145,000.00	240,000.00	1,100,000.00	1,180,000.00	1,100,000.00	1,200,000.00	1,200,000.00	1,250,000.00
2000-2999	140,000.00	190,000.00	398,000.00	295,000.00	301,000.00	284,000.00	291,000.00	308,000.00
3000-3999	85,000.00	230,000.00	350,000.00	350,000.00	350,000.00	345,000.00	365,000.00	600,000.00
4000-4999	82,000.00	80,000.00	98,000.00	115,000.00	25,000.00	25,000.00	80,000.00	95,000.00
5000-5999	180,000.00	130,000.00	175,000.00	130,000.00	285,000.00	110,000.00	140,000.00	175,000.00
6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7000-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7500-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS	632,000.00	850,000.00	2,077,000.00	2,041,000.00	2,028,000.00	2,014,000.00	2,085,000.00	2,238,000.00
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9200-9299	400,000.00	125,000.00	40,000.00	(65,000.00)	0.00	70,000.00	3,000.00	0.00
9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL	400,000.00	125,000.00	40,000.00	(65,000.00)	0.00	70,000.00	3,000.00	0.00
Liabilities and Deferred Inflows								
9500-9599	1,800,000.00	95,000.00	(100,000.00)	(45,000.00)	0.00	0.00	5,500.00	(87,000.00)
9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL	1,800,000.00	95,000.00	(100,000.00)	(45,000.00)	0.00	0.00	5,500.00	(87,000.00)
Nonoperating								
9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Suspense Clearing								
TOTAL BALANCE SHEET ITEMS	2,313.50	30,000.00	140,000.00	(10,000.00)	0.00	70,000.00	(2,500.00)	57,000.00
E. NET INCREASE/DECREASE (B - C + D)	(1,479,000.00)	(571,000.00)	(1,490,351.00)	(147,975.00)	(359,000.00)	6,376,739.00	(1,662,577.00)	(1,029,000.00)
F. ENDING CASH (A + E)	3,811,770.00	2,940,770.00	1,450,419.00	1,302,444.00	943,444.00	7,330,183.00	5,657,606.00	4,828,606.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								

July 1 Budget
2015-16 Budget
Cashflow Worksheet - Budget Year (2)

Las Lomas Elementary
San Mateo County

City of New York - Department of Social Services - Budget Year 2025									
ESTIMATED THROUGH THE MONTH OF		March	April	May	June	Actuals	Adjustments	TOTAL	BUDGET
Object	JUNE								
A. BEGINNING CASH									
9010-8018	131,000.00	89,000.00	93,000.00	92,000.00	31,000.00	0.00	0.00	996,000.00	996,000.00
9020-8078	786,000.00	8,060,818.00	0.00	318,000.00	66,000.00	0.00	0.00	16,941,818.00	16,941,818.00
9080-8089	0.00	292,000.00	0.00	(87,000.00)	0.00	0.00	0.00	589,000.00	589,000.00
9100-8295	4,003.00	145,221.00	0.00	130,000.00	0.00	0.00	0.00	295,943.00	295,943.00
9300-8559	4,000.00	46,000.00	0.00	38,000.00	0.00	0.00	0.00	296,614.00	296,614.00
9800-8799	213,000.00	889,000.00	1,208,312.00	53,000.00	12,000.00	0.00	0.00	5,531,312.00	5,531,312.00
9810-8939	0.00	0.00	0.00	81,492.00	0.00	0.00	0.00	81,492.00	81,492.00
9930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS									
	1,118,003.00	9,195,139.00	1,208,312.00	922,402.00	121,897.00	0.00	0.00	23,896,189.00	23,896,189.00
B. DISBURSEMENTS									
1000-1008	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	22,192.00	0.00	12,187,192.00	12,187,192.00
2000-2999	246,000.00	295,000.00	311,000.00	311,000.00	311,000.00	14,183.00	0.00	3,402,183.00	3,402,183.00
3000-3999	800,000.00	500,000.00	500,000.00	481,000.00	481,000.00	99,300.00	0.00	4,892,300.00	4,892,300.00
4000-4999	65,000.00	70,000.00	87,000.00	120,000.00	120,000.00	40,000.00	0.00	900,000.00	900,000.00
6000-6999	280,000.00	280,000.00	280,000.00	472,000.00	472,000.00	28,306.00	0.00	2,508,306.00	2,508,306.00
6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7000-7499	0.00	0.00	0.00	200,000.00	200,000.00	0.00	0.00	200,000.00	200,000.00
7600-7629	0.00	0.00	0.00	100,000.00	100,000.00	0.00	0.00	100,000.00	100,000.00
7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS									
	2,311,000.00	2,316,000.00	2,348,000.00	2,687,000.00	2,687,000.00	165,984.00	0.00	23,969,984.00	23,969,984.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	993,000.00	993,000.00
9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL									
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	993,000.00	993,000.00
Liabilities and Deferred Inflows									
9500-9599	(1,000.00)	1,700.00	(55,000.00)	(751,200.00)	(751,200.00)	0.00	0.00	563,000.00	563,000.00
9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9850	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9890	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL									
	(1,000.00)	1,700.00	(55,000.00)	(751,200.00)	(751,200.00)	0.00	0.00	563,000.00	563,000.00
Nonoperating									
9910	1,000.00	(1,700.00)	55,000.00	751,200.00	751,200.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS									
	(1,201,997.00)	3,884,439.00	(1,024,688.00)	(1,813,318.00)	(1,813,318.00)	(44,087.00)	0.00	(264,815.00)	(264,815.00)
E. NET INCREASE/DECREASE (B - C + D)									
	3,426,003.00	7,309,049.00	6,283,360.00	4,770,042.00	4,770,042.00				
F. ENDING CASH (A + E)									
								4,725,955.00	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	10,900,908.00	301	0.00	303	10,900,908.00	305	0.00		307	10,900,908.00	309
2000 - Classified Salaries	3,203,516.00	311	0.00	313	3,203,516.00	315	288,828.00		317	2,904,688.00	319
3000 - Employee Benefits (Excluding 3800)	3,990,592.00	321	726,000.00	323	3,264,592.00	325	76,152.00		327	3,188,440.00	329
4000 - Books, Supplies Equip Replace. (6500)	1,284,673.00	331	0.00	333	1,284,673.00	335	279,817.00		337	1,004,856.00	339
5000 - Services ... & 7300 - Indirect Costs	2,502,277.00	341	32,372.00	343	2,469,905.00	345	829,516.00		347	1,640,389.00	349
TOTAL					21,123,595.00	365			TOTAL	19,638,282.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	375
2. Salaries of Instructional Aides Per EC 41011		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. GASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (EC 41322) *Include Health, Dental, Vision, Pharmaceutical, and *annuity Plans)		3401 & 3402	385
7. Unemployment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	396
10. Other Benefits (EC 22314)		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			0.00
13b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS			12,320,053.00
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372			62.73%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	62.73%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	19,639,282.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

IV: Explanation for adjustments entered in Part I, Column 4b (required)

PART I - CURRENT NSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certified Salaries	11,875,692.00	301	0.00	303	11,875,692.00	305	0.00		307	11,875,692.00	309
2000 - Classified Salaries	3,317,183.00	311	0.00	313	3,317,183.00	315	284,253.00		317	3,032,930.00	319
3000 - Employee Benefits (Excluding 3600)	4,324,678.00	321	725,000.00	323	3,599,678.00	325	81,783.00		327	3,516,895.00	329
4000 - Books, Supplies Equip Replace. (6500)	1,222,751.00	331	0.00	333	1,222,751.00	335	234,264.00		337	988,487.00	339
5000 - Services ... & 7300 - Indirect Costs	2,863,309.00	341	36,000.00	343	2,827,309.00	345	638,836.00		347	2,188,473.00	349
TOTAL					22,841,613.00	365			TOTAL	21,622,477.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	375
2. Salaries of Instructional Aides Per EC 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans		3401 & 3402	385
7. Unemployment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	
10. Other Benefits (EC 2231(a))		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			0.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			
14. TOTAL SALARIES AND BENEFITS			13,315,229.00
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 367 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372			61.58%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter X)			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	61.58%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	21,622,477.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

IV: Explanation for adjustments entered in Part I, Column 4b (required)

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000)

766,212.00

2. Contracted general administrative positions not paid through payroll

- a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

--

B. Salaries and Benefits - All Other Activities

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

16,602,805.00

C. Percentage of Plant Services Costs Attributable to General Administration

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

4.61%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero.

0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	1,033,840.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	250,532.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	82,249.36
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,366,621.36
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,366,621.36

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	14,726,873.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	2,017,048.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	1,391,893.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	427,674.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	12,600.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	1,701,901.64
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	20,277,989.64

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	6.74%
---	-------

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2016-17 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B18)	6.74%
---	-------

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>1,366,621.36</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>494,805.64</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (11.1%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (11.1%) times Part III, Line B18) or (the highest rate used to recover costs from any program (0%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>0.00</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>0.00</u>

Las Lomas Elementary
San Mateo County

July 1 Budget
2014-15 Estimated Actuals
Exhibit A: Indirect Cost Rates Charged to Programs

41 68957 0000000
Form ICR

Approved indirect cost rate: 11.10%
Highest rate used in any program: 0.00%

<u>Fund</u>	<u>Resource</u>	<u>Eligible Expenditures (Objects 1000-5999 except Object 5100)</u>	<u>Indirect Costs Charged (Objects 7310 and 7350)</u>	<u>Rate Used</u>
-------------	-----------------	---	---	----------------------

July 1 Budget
2014-15 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

41 68957 0000000
Form L

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	35,448.09		0.00	35,448.09
2. State Lottery Revenue	8560	184,112.00		52,729.00	236,841.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00	0.00	0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00	0.00		0.00
6. Total Available (Sum Lines A1 through A5)		219,560.09	0.00	52,729.00	272,289.09
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00	0.00		0.00
2. Classified Salaries	2000-2999	0.00	0.00		0.00
3. Employee Benefits	3000-3999	0.00	0.00		0.00
4. Books and Supplies	4000-4999	187,188.00	0.00	52,729.00	239,917.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	32,372.00	0.00		32,372.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00	0.00		0.00
7. Tuition	7100-7199	0.00	0.00		0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00	0.00		0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00	0.00		0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00	0.00		0.00
11. All Other Financing Uses	7630-7699	0.00	0.00		0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		219,560.00	0.00	52,729.00	272,289.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	0.09	0.00	0.00	0.09
D. COMMENTS:					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget.

pursuant to Government Code Section 8380.4(a)(2) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	15,942,171.00	5.11%	16,756,896.00	4.95%	17,586,793.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8399	212,614.00	-72.85%	57,633.00	0.00%	57,633.00
4. Other Local Revenues	8400-8799	5,633,963.00	-3.39%	5,442,811.00	0.00%	5,442,811.00
5. Other Financing Sources						
a. Transfers In	8900-8929	573,323.00	-89.28%	61,482.00	299.25%	245,468.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	9100-9999	(3,104,979.00)	9.50%	(3,400,000.00)	2.94%	(3,500,000.00)
6. Total (Sum lines A1 thru A5c)		19,257,092.00	-1.76%	18,918,822.00	4.83%	19,832,783.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				10,273,285.00		10,529,785.00
b. Step & Column Adjustment				160,000.00		160,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				96,500.00		96,500.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	8000-1999	10,273,285.00	2.50%	10,529,785.00	2.44%	10,786,285.00
2. Classified Salaries						
a. Base Salaries				2,265,694.00		2,285,694.00
b. Step & Column Adjustment				20,000.00		20,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,265,694.00	0.88%	2,285,694.00	0.88%	2,305,694.00
3. Employee Benefits	3000-3999	3,644,187.00	8.42%	3,950,917.00	9.55%	4,328,254.00
4. Books and Supplies	4000-4999	950,738.00	-24.36%	719,100.00	0.00%	719,100.00
5. Services and Other Operating Expenditures	5000-5999	1,565,029.00	-12.49%	1,369,537.00	-1.35%	1,351,007.00
6. Capital Outlay	6000-6999	34,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	100,000.00	0.00%	100,000.00	0.00%	100,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		18,832,933.00	0.65%	18,955,033.00	3.35%	19,590,340.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		424,159.00		(36,211.00)		242,365.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,728,778.04		3,152,937.04		3,116,726.04
2. Ending Fund Balance (Sum lines C and D1)		3,152,937.04		3,116,726.04		3,359,091.04
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	777,066.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		718,800.00		749,539.00
2. Unassigned/Unappropriated	9790	2,374,871.04		2,396,926.04		2,608,552.04
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,152,937.04		3,116,726.04		3,359,091.04

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9780	0.00		718,800.00		749,539.00
c. Unassigned/Unappropriated	9790	2,374,871.04		2,396,926.04		2,608,552.04
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is estimated.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9780	716,638.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		3,091,529.04		3,115,726.04		3,358,091.04
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The expenditure adjustment on line B1d is for the projected hiring of one additional certificated FTE in 2016-17 and for one in 2017-18 to accommodate growing student enrollment.						

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Revenue Limit Sources	8010-8099	790,500.00	7.48%	752,922.00	4.95%	790,211.00
2. Federal Revenues	8100-8299	293,943.00	0.00%	293,943.00	0.00%	293,943.00
3. Other State Revenues	8300-8399	886,000.00	-72.80%	240,981.00	0.00%	240,981.00
4. Other Local Revenues	8600-8799	89,513.00	-1.13%	88,501.00	0.00%	88,501.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	3,134,979.00	9.50%	3,400,000.00	2.94%	3,500,000.00
6. Total (Sum lines A1 thru A5c)		5,074,925.00	-5.88%	4,776,347.00	2.87%	4,913,636.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,602,407.00		1,627,407.00
b. Step & Column Adjustment				25,000.00		25,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	8000-8999	1,602,407.00	1.56%	1,627,407.00	1.54%	1,652,407.00
2. Classified Salaries						
a. Base Salaries				1,031,489.00		1,116,489.00
b. Step & Column Adjustment				15,000.00		15,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				50,000.00		50,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,031,489.00	6.18%	1,116,489.00	5.82%	1,181,489.00
3. Employee Benefits	3000-3999	680,491.00	8.95%	741,383.00	9.53%	812,190.00
4. Books and Supplies	4000-4999	238,013.00	-24.00%	180,900.00	0.00%	180,900.00
5. Services and Other Operating Expenditures	5000-5999	1,298,280.00	-12.29%	1,138,772.00	-9.79%	1,027,302.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7000-7299, 7400-7499	185,000.00	8.11%	200,000.00	7.50%	215,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		5,055,680.00	-1.00%	5,004,951.00	1.29%	5,060,283.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A5 minus line B11)						
		19,255.00		(228,604.00)		(155,652.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		755,997.77		775,252.77		546,648.77
2. Ending Fund Balance (Sum lines C and D1)		775,252.77		546,648.77		390,996.77
3. Components of Ending Fund Balance:						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	775,252.77		546,648.77		390,996.77
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		775,252.77		546,648.77		390,996.77

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangement	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extended.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
F. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B3d. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The expenditure adjustment on line B2d is for the projected hiring of our additional classified FTE in 2016-17 and in 2016-18 to accommodate growing student enrollment.						

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Col. C-A/A) (B)	2016-17 Projection (C)	% Change (Col. B-C/C) (D)	2017-18 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Revenue Limit Sources	8000-8099	16,642,671.00	5.21%	17,509,818.00	4.95%	18,377,004.00
2. Federal Revenues	8100-8299	293,943.00	0.00%	293,943.00	0.00%	293,943.00
3. Other State Revenues	8300-8399	1,098,614.00	-72.82%	298,614.00	0.00%	298,614.00
4. Other Local Revenues	8600-8799	5,723,476.00	-3.36%	5,531,312.00	0.00%	5,531,312.00
5. Other Financing Sources						
a. Transfers In	8900-8929	573,323.00	-89.28%	61,482.00	299.23%	245,468.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	9780-9799	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		24,332,027.00	-2.62%	23,695,169.00	4.44%	24,746,341.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				11,875,692.00		12,157,192.00
b. Step & Column Adjustment				185,000.00		185,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				96,500.00		96,500.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,875,692.00	2.37%	12,157,192.00	2.32%	12,438,692.00
2. Classified Salaries						
a. Base Salaries				3,317,183.00		3,402,183.00
b. Step & Column Adjustment				35,000.00		35,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				50,000.00		50,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,317,183.00	2.50%	3,402,183.00	2.50%	3,487,183.00
3. Employee Benefits	3000-3999	4,324,678.00	8.50%	4,692,300.00	9.55%	5,140,444.00
4. Books and Supplies	4000-4999	1,188,751.00	-24.29%	900,000.00	0.00%	900,000.00
5. Services and Other Operating Expenditures	5000-5999	2,863,309.00	-12.40%	2,508,309.00	-5.18%	2,378,309.00
6. Capital Outlay	6000-6999	34,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	185,000.00	8.11%	200,000.00	7.50%	215,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	100,000.00	0.00%	100,000.00	0.00%	100,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		23,883,613.00	0.30%	23,959,984.00	2.92%	24,659,628.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		443,414.00		(264,815.00)		86,713.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line 11e)		3,484,775.81		3,928,189.81		3,663,374.81
2. Ending Fund Balance (Sum lines C and D4)		3,928,189.81		3,663,374.81		3,750,087.81
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740	775,252.77		546,648.77		380,096.77
c. Committed						
1. Substitution Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	777,066.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainty	9789	0.00		718,800.00		749,539.00
2. Unassigned/Unappropriated	9790	2,374,871.04		2,396,926.04		2,608,552.04
f. Total Components of Ending Fund Balance		3,928,189.81		3,663,374.81		3,750,087.81
(Line D11 must agree with line D2)						

Description	Object Code	2015-16 Budget (Form 02) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. B-C/C) (D)	2017-18 Projection (E)
II. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9759	0.00		718,800.00		749,539.00
c. Unassigned/Unappropriated	9790	2,374,871.04		2,396,926.04		2,608,552.04
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	9792			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9759	716,658.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines 2a thru 2c)		3,091,529.04		3,115,726.04		3,358,091.04
4. Total Available Reserves - by Percent (Line E3 divided by Line F3a)		12.94%		13.00%		13.62%
III. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?						
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines A6 and C4; enter projections)						
		1,358.00		1,348.00		1,361.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		23,888,613.00		23,959,984.00		24,699,678.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		23,888,613.00		23,959,984.00		24,699,678.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		716,658.39		718,799.52		739,788.94
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		716,658.39		718,799.52		739,788.94
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2014-15 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	22,594,568.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	287,389.15
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	46,423.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	528,781.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				575,204.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				21,731,974.85

Section II - Expenditures Per ADA		2014-15 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		1,363.38
B. Expenditures per ADA (Line IE divided by Line IIA)		15,939.78
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	19,882,490.08	14,788.13
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	19,882,490.08	14,788.13
B. Required effort (Line A.2 times 90%)	17,894,241.07	13,309.32
C. Current year expenditures (Line IE and Line IIB)	21,731,974.85	15,939.78
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2016-17 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

July 1 Budget
2014-15 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

41 68957 0000000
Form SIAA

Section	Direct Costs - Interfund Transfers In 5250	Interfund Transfers Out 5250	Indirect Costs - Interfund Transfers In 7300	Interfund Transfers Out 7300	Interfund Transfers In 6000-6020	Interfund Transfers Out 7000-7020	Due From Other Funds 5310	Due To Other Funds 5610
GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	520,781.00		
Fund Reconciliation							0.00	3.00
08 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					3,933,532.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR PORT EMPLOYMENT BENEFIT								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	3,004,751.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STOCK SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY REQUESTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
45 CAPITAL FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
50 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
55 BEST SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
60 TAX OVERPRICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
65 DIRECT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
70 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
75 RETIREMENT ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

July 1 Budget
2014-15 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5200	Interfund Transfers Out 5700	Indirect Costs - Interfund Transfers In 7300	Interfund Transfers Out 7300	Interfund Transfers In 6000-6920	Interfund Transfers Out 7000-7020	Due From Other Funds 9210	Due To Other Funds 9410
62. CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
63. OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
66. WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00			0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
67. SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
71. RETIREE BENEFIT FUND								
Expenditure Detail					0.00		0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
73. FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00			0.00		0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
74. WARRANT/PASS-THROUGH FUND								
Expenditure Detail							0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
85. STUDENT BODY FUND								
Expenditure Detail							0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	3,533,532.00	3,533,532.00	0.00	0.00

July 1 Budget
2015-16 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

FUND	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 6000-6029	Interfund Transfers Out 7000-7029	Due From Other Funds 8310	Due To Other Funds 9610
	Transfers In 6700	Transfers Out 6700	Transfers In 7300	Transfers Out 7300				
00 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					573,323.00	100,000.00		
Fund Reconciliation								
08 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 RURAL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR GREATER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					100,000.00	573,323.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation								
20 EQUAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDINGS LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY REQUESTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
45 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
50 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation								
CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

July 1 Budget
2015-16 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

41 68957 000000
Form SIAB

Account/Activity	Direct Costs - Indirect Transfers In 5200	Indirect Costs - Indirect Transfers Out 5200	Indirect Costs - Indirect Transfers In 7300	Indirect Costs - Indirect Transfers Out 7300	Interfund Transfers In 8100-8120	Interfund Transfers Out 7600-7620	Due From Other Funds 9310	Due To Other Funds 9510
02 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
03 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
04 WAREHOUSE REVENUES FUND								
Expenditure Detail	0.00	0.00				0.00		
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
07 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00				0.00		
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail						0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
75 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	673,323.00	673,323.00		

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
	0	to	300
	301	to	1,000
	1,001	and	over
District ADA (Form A, Estimated P-2 ADA column, lines A6 and C9):	1,358		
District's ADA Standard Percentage Level:	1.0%		

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Second and Third Prior Years, enter data in the Revenue Limit Funded ADA, Original Budget column. For the First Prior Year, enter the data in the Estimated Funded ADA, Original Budget column. All other data are extracted.

Fiscal Year	Revenue Limit (Funded) ADA/Estimated Funded ADA		ADA Variance Level	Status
	Original Budget (Form RL, Line 5c) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)	Estimated/Unaudited Actuals (Form RL, Line 5c) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)		
Third Prior Year (2012-13)	1,272.00	1,273.42	N/A	Met
Second Prior Year (2013-14)	1,290.84	1,340.83	N/A	Met
First Prior Year (2014-15)	1,345.02	1,363.38	N/A	Met
Budget Year (2015-16)	1,358.00			

1B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. **STANDARD MET** – Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. **STANDARD MET** – Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines A6 and C9):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual, column for the First Prior Year; all other data are extracted or calculated.

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2012-13)	1,408	1,419	N/A	Met
Second Prior Year (2013-14)	1,444	1,384	4.2%	Not Met
First Prior Year (2014-15)	1,402	1,386	1.1%	Not Met
Budget Year (2015-16)	1,381			

2B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. **STANDARD NOT MET** - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The District did not offer Transitional Kindergarten and earlier enrollment projections included 12 months of TK/K. Actual enrollment for kindergarten is for less than one full year of students due to shift in birthday enrollment eligibility from December to September.

- 1b. **STANDARD NOT MET** - Enrollment was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The District did not offer Transitional Kindergarten and earlier enrollment projections included 12 months of TK/K. Actual enrollment for kindergarten is for less than one full year of students due to shift in birthday enrollment eligibility from December to September.

CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: All data are extracted or calculated.

P-2 ADA			
Estimated/Unmodified Actuals (Form A, Lines 3, 6, and 28; (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)			
Fiscal Year		Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2012-13)	1,271	1,419	89.6%
Second Prior Year (2013-14)	1,341	1,384	96.9%
First Prior Year (2014-15)	1,363	1,386	98.3%
		Historical Average Ratio:	94.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.4%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Enter Estimated P-2 ADA data in the first column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A6 and C9)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2015-16)	1,366	1,381	98.3%	Not Met
1st Subsequent Year (2016-17)	1,340	1,390	97.0%	Not Met
2nd Subsequent Year (2017-18)	1,361	1,403	97.0%	Not Met

Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- iii. **STANDARD NOT MET** - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

The Historical Ratio of ADA to Enrollment is artificially low because the P2 ADA in 2012-13 did not include the ADA from the Court Ordered Voluntary Transfer ADA, whereas the CBEDS enrollment did. For this reason, the Historical Ratio is inaccurate and the numbers in the Projected Ratio are more representative of the District's ratio.

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA) and its economic recovery target payment, plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA and its economic recovery target payment, plus or minus one percent.

Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Basic Aid

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter LCFF Target amounts for the budget and two subsequent fiscal years. Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2f. All other data is calculated.

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

Yes

If Yes, then COLA amount in Line 2b2 is used in Line 2e Total calculation.
If No, then Gap Funding in Line 2c is used in Line 2e Total calculation.

LCFF Target (Reference Only)

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
10,521,649.00	10,722,300.00	10,577,323.00

Step 1 - Change in Population

- ADA (Funded)
(Form A, lines A6 and C4)
- Prior Year ADA (Funded)
- Difference (Step 1a minus Step 1b)
- Percent Change Due to Population
(Step 1c divided by Step 1b)

Prior Year (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1,363.38	1,358.00	1,348.00	1,381.00
	1,363.38	1,358.00	1,348.00
	(5.38)	(10.00)	13.00
	-0.39%	-0.74%	0.96%

Step 2 - Change in Funding Level

- Prior Year LCFF Funding
- COLA percentage (if district is at target)
- COLA amount (gross for purposes of this criterion)
- Gap Funding (if district is not at target)
- Economic Recovery Target Funding
(current year increment)
- Total (Lines 2b2 or 2c, as applicable, plus Line 2d)
- Percent Change Due to Funding Level
(Step 2a divided by Step 2a)

Not Applicable

0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00%	0.00%	0.00%	0.00%

Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)

-0.39%	-0.74%	0.96%
N/A	N/A	N/A

LCFF Revenue Standard (Step 3, plus/minus 1%):

Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Projected Local Property Taxes (Form 01, Objects 8021 - 8080)	14,038,083.00	15,186,771.00	16,055,918.00	16,923,104.00
Percent Change from Previous Year		9.20%	5.71%	5.40%
Basic Aid Standard (percent change from previous year, plus/minus 1%)		7.20% to 9.20%	4.71% to 6.71%	4.40% to 6.40%

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Necessary Small School Standard (Gap Funding or COLA, plus Economic Recovery Target Payment, Step 21, plus/minus 1%)	N/A	N/A	N/A

4B. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8080)	14,943,038.00	16,100,171.00	16,967,318.00	17,834,504.00
District's Projected Change in LCFF Revenue:		7.74%	5.39%	5.11%
Basic Aid Standard:		7.20% to 9.20%	4.71% to 6.71%	4.40% to 6.40%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

There appears to be an error in the software because for the Budget Year and each of the Subsequent Years, the District's projected change in LCFF revenue is within the Basic Aid Standard. The Status should show MET on each of the three years.

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

It is likely that for many districts the 2014-15 and 2015-16 change from the historical average ratio will exceed the standard because certain revenues that were restricted prior to the LCFF are now unrestricted within the LCFF.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2012-13)	14,185,526.07	16,185,515.80	87.5%
Second Prior Year (2013-14)	14,229,287.01	19,346,576.56	73.5%
First Prior Year (2014-15)	15,083,977.00	17,675,335.00	85.3%
	Historical Average Ratio:		82.1%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
	3.0%	3.0%	3.0%
	79.1% to 85.1%	79.1% to 85.1%	79.1% to 85.1%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures		Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2015-16)	16,183,160.00	18,732,933.00	86.4%	Not Met
1st Subsequent Year (2016-17)	16,766,396.00	18,855,033.00	88.9%	Not Met
2nd Subsequent Year (2017-18)	17,420,233.00	19,490,340.00	89.4%	Not Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. **STANDARD NOT MET** - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

It is estimated that the District will have approximately \$400,000 in carryover from District restricted programs. This restricted revenue along with the same dollar amount of expenditures, will be added to each of the budget years at 1st interim. The increase in total expenditures will lower the ratio to be more inline with the historical average ratio.

CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	-0.39%	-0.74%	0.98%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.39% to 9.61%	-10.74% to 9.26%	-9.04% to 10.96%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.39% to 4.61%	-5.74% to 4.26%	-4.04% to 5.96%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2014-15)	287,389.00		
Budget Year (2015-16)	293,943.00	2.26%	No
1st Subsequent Year (2016-17)	293,943.00	0.00%	No
2nd Subsequent Year (2017-18)	293,943.00	0.00%	No
Explanation: (required if Yes)			

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2014-15)	506,420.00		
Budget Year (2015-16)	1,098,614.00	116.94%	Yes
1st Subsequent Year (2016-17)	298,614.00	-72.82%	Yes
2nd Subsequent Year (2017-18)	298,614.00	0.00%	No
Explanation: (required if Yes)	Per the Governor's May Review, the District has budgeted for new Common Core (discretionary) revenue of \$601/ADA. This revenue has been budgeted as one time money in fiscal year 2015-16 only.		

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2014-15)	5,995,514.00		
Budget Year (2015-16)	5,723,476.00	-4.54%	No
1st Subsequent Year (2016-17)	5,531,312.00	-3.36%	No
2nd Subsequent Year (2017-18)	5,531,312.00	0.00%	No
Explanation: (required if Yes)			

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2014-15)	1,238,250.00		
Budget Year (2015-16)	1,188,751.00	-4.00%	No
1st Subsequent Year (2016-17)	900,000.00	-24.29%	Yes
2nd Subsequent Year (2017-18)	900,000.00	0.00%	No
Explanation: (required if Yes)	Expenses for programs that have carryover were removed from the 2015-16 budget. Actual carryover amounts will be added back into the budget at 1st interim.		

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line 85)

First Prior Year (2014-15)	2,502,277.00		
Budget Year (2015-16)	2,863,309.00	14.43%	Yes
1st Subsequent Year (2016-17)	2,508,309.00	-12.40%	Yes
2nd Subsequent Year (2017-18)	2,378,309.00	-5.18%	Yes

Explanation:
(required if Yes)

The District has budgeted for the new one time discretionary funding of \$601/ADA. The majority of these expenditures were budgeted in the 5000-5999 objects for professional development for further development of the Strategic Plan and Implementation of the Common Core State Standards. These are one time funds and thus, the increase in 2015-16 and decrease in following years.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2014-15)	6,789,323.00		
Budget Year (2015-16)	7,116,033.00	4.81%	Met
1st Subsequent Year (2016-17)	6,123,869.00	-13.84%	Not Met
2nd Subsequent Year (2017-18)	6,123,869.00	0.00%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2014-15)	3,740,527.00		
Budget Year (2015-16)	4,052,060.00	8.33%	Met
1st Subsequent Year (2016-17)	3,408,309.00	-15.80%	Not Met
2nd Subsequent Year (2017-18)	3,278,309.00	-3.81%	Met

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

- 1a. **STANDARD NOT MET** - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Federal Revenue
(linked from 6B
if NOT met)

Explanation:
Other State Revenue
(linked from 6B
if NOT met)

Per the Governor's May Revision, the District has budgeted for new Common Core (discretionary) revenue of \$601/ADA. This revenue has been budgeted as one time money in fiscal year 2015-16 only.

Explanation:
Other Local Revenue
(linked from 6B
if NOT met)

- 1b. **STANDARD NOT MET** - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Books and Supplies
(linked from 6B
if NOT met)

Expenses for programs that have carryover were removed from the 2015-16 budget. Actual carryover amounts will be added back into the budget at 1st interim.

Explanation:
Services and Other Exps
(linked from 6B
if NOT met)

The District has budgeted for the new one time discretionary funding of \$601/ADA. The majority of these expenditures were budgeted in the 5000-5999 objects for professional development for further development of the Strategic Plan and implementation of the Common Core State Standards. These are one time funds and thus, the increase in 2015-16 and decrease in following years.

CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

- i. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 10, objects 7211-7213 and 7221-7223 with resources 3000-3499 and 6500-6500)

 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

- a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)
c. Net Budgeted Expenditures and Other Financing Uses

23,888,613.00			
	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
23,888,613.00	716,656.39	378,641.00	Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

☐	Not applicable (district does not participate in the Leroy F. Green School Facilities Act of 1996)
☐	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(D)])
☒	Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

The District has \$726,547.14 restricted for Restricted Routine Maintenance. This amount is listed as a line item in the Fund 1 Restricted Detail tab of this document.

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves* as a percentage of total expenditures and other financing uses* in two out of three prior fiscal years.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2012-13)	Second Prior Year (2013-14)	First Prior Year (2014-15)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9799)	751,341.11	788,840.00	677,837.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	3,889,976.78	2,181,285.98	2,228,487.04
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 9792, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
d. Available Reserves (Lines 1a through 1c)	4,641,317.89	2,969,065.98	2,904,324.04
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	21,090,221.50	25,964,683.09	22,594,568.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	21,090,221.50	25,964,683.09	22,594,568.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	22.0%	11.5%	12.9%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	7.3%	3.8%	4.3%

*Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

*A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2012-13)	136,861.84	18,725,015.80	N/A	Met
Second Prior Year (2013-14)	(1,780,896.98)	22,125,263.56	8.0%	Not Met
First Prior Year (2014-15)	(68,343.00)	18,204,116.00	0.4%	Met
Budget Year (2015-16) (information only)	424,150.00	18,832,933.00		

8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹	District ADA	
1.7%	0	to 300
1.3%	301	to 1,000
1.0%	1,001	to 30,000
0.7%	30,001	to 400,000
0.3%	400,001	and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A5 and C4):

District's Fund Balance Standard Percentage Level:

9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, also N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2012-13)	4,152,337.00	4,417,806.38	N/A		Met
Second Prior Year (2013-14)	4,209,910.00	4,557,658.02	N/A		Met
First Prior Year (2014-15)	2,665,766.00	2,795,821.04	N/A		Met
Budget Year (2015-16) (Information only)	2,728,778.04				

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

ENTRY: Enter an explanation if the standard is not met.

- 1a. **STANDARD MET** - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

16. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³.

DATA ENTRY: Budget Year data are extracted. Enter district and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA
5% or \$65,000 (greater of)	0 to 300
4% or \$65,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and over

¹ Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District Estimated P-2 ADA (Form A, Lines A9 and C4):	1,358	1,348	1,381
District's Reserve Standard Percentage Level:	3%	3%	3%

16A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, Lines F14, F161, and F162):

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - Enter the name(s) of the SELPA(s):

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
b. Special Education Pass-through Funds (Fund 10, resources 3000-3499 and 6500-6549, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

16B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	23,888,613.00	23,959,984.00	24,659,626.00
2. Plus: Special Education Pass-through (Criterion 16A, Line 2b, if Criterion 16A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	23,888,613.00	23,959,984.00	24,659,626.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	716,658.39	718,799.52	739,786.64
6. Reserve Standard - by Amount (\$65,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	716,658.39	718,799.52	739,786.64

Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

Reserve Amounts

(Unrestricted resources 0000-1999 except Line 4):

1. General Fund - Stabilization Arrangements
(Fund 01, Object 9750) (Form MYP, Line E1a)
2. General Fund - Reserve for Economic Uncertainties
(Fund 01, Object 9750) (Form MYP, Line E1b)
3. General Fund - Unassigned/Unappropriated Amount
(Fund 01, Object 9750) (Form MYP, Line E1c)
4. General Fund - Negative Ending Balances in Restricted Resources
(Fund 01, Object 9792, if negative, for each of resources 2000-9999)
(Form MYP, Line E1d)
5. Special Reserve Fund - Stabilization Arrangements
(Fund 17, Object 9750) (Form MYP, Line E2a)
6. Special Reserve Fund - Reserve for Economic Uncertainties
(Fund 17, Object 9750) (Form MYP, Line E2b)
7. Special Reserve Fund - Unassigned/Unappropriated Amount
(Fund 17, Object 9750) (Form MYP, Line E2c)
8. District's Budgeted Reserve Amount
(Lines C1 thru C7)
9. District's Budgeted Reserve Percentage (Information only)
(Line 8 divided by Section 100, Line 3)

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
0.00	0.00	0.00
0.00	718,800.00	749,539.00
2,374,871.04	2,396,926.04	2,608,552.04
0.00	0.00	0.00
0.00	0.00	0.00
718,658.00	0.00	0.00
0.00	0.00	0.00
3,091,529.04	3,115,726.04	3,358,091.04
12.94%	13.00%	13.62%
District's Reserve Standard (Section 100, Line 7):		
716,858.39	718,799.52	739,786.84
Status: Met	Met	Met

100. Comparison of District Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for Items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

No

1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

No

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard:	-10.0% to +10.0% or -\$20,000 to +\$20,000
--	---

55A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year will be extracted. For Transfers In and Transfers Out, enter data in the First Prior Year. If Form MYP exists, the data will be extracted for the Budget Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Budget Year, 1st and 2nd subsequent Years. Click the appropriate button for item 1d; all other data will be calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1000, Object 8900)				
First Prior Year (2014-15)	(2,839,675.00)			
Budget Year (2015-16)	(3,104,979.00)	265,304.00	9.3%	Met
1st Subsequent Year (2016-17)	(3,400,000.00)	295,021.00	9.5%	Met
2nd Subsequent Year (2017-18)	(3,500,000.00)	100,000.00	2.9%	Met
1b. Transfers In, General Fund *				
First Prior Year (2014-15)	0.00			
Budget Year (2015-16)	573,323.00	573,323.00	New	Not Met
1st Subsequent Year (2016-17)	61,482.00	(511,841.00)	-89.3%	Not Met
2nd Subsequent Year (2017-18)	245,468.00	183,986.00	299.3%	Not Met
1c. Transfers Out, General Fund *				
Prior Year (2014-15)	528,781.00			
Budget Year (2015-16)	100,000.00	(428,781.00)	-81.1%	Not Met
1st Subsequent Year (2016-17)	100,000.00	0.00	0.0%	Met
2nd Subsequent Year (2017-18)	100,000.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

55B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

The Governing Board's policy on reserves states that the ending fund balance in Fund 1 shall equal 10% of the current year's revenue. The amount of transfers in varies by year to accomplish the 10% ending fund balance.

- 1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

The Governing Board's policy on reserves states that the ending fund balance in Fund 1 shall equal 10% of the current year's revenue. The amount of transfers out varies by year to accomplish the 10% ending fund balance.

- 1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:
(required if YES)

Long-term Commitments

Identify all existing and new multiyear commitments* and their annual required payments for the budget year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also explain how any decrease in funding sources used to pay long-term commitments will be replaced.

* Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

35A. Identification of the District's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections 35B and 35C)

Yes

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item 37A.

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	SACS Fund and Object Codes Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2015
Capital Leases				
Certificates of Participation				
General Obligation Bonds	30	Fund 51	Fund 51	41,495,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Fund 1	Fund 1	120,000
Other Long-term Commitments (do not include OPEB):				
TOTAL:				41,615,000

Type of Commitment (continued)	Prior Year (2014-15) Annual Payment (P & I)	Budget Year (2015-16) Annual Payment (P & I)	1st Subsequent Year (2016-17) Annual Payment (P & I)	2nd Subsequent Year (2017-18) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	578,339	5,526,000	5,704,237	3,826,938
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	578,339	5,526,000	5,704,237	3,826,938
Has total annual payment increased over prior year (2014-15)?		Yes	Yes	Yes

55B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

Explanation:
(required if Yes
to increase in total
annual payments)

Through local elections, the District received authorization to issue general obligation bonds that requires San Mateo county to levy annual ad valorem taxes for the payment of principal and interest on the bond debt. Payment for the bonds are made from Fund 51.

55C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:
(required if Yes)

Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the annual required contribution, and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

57A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

Yes

2. For the district's OPEB:
a. Are they lifetime benefits?

Yes

- b. Do benefits continue past age 65?

Yes

- c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

The District provides lifetime health benefits at the rate of 50% to certificated and 60% to classified retirees who are eligible for STRS/PERS retirement and who have a minimum of 10 years of service with the District. Certificated employees hired after 1/1/11 and classified employees hired after 6/1/11 are not eligible for lifetime benefits. These "new" employees will receive benefits until they are Medicare eligible.

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

Actuarial

- b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund

Governmental Fund

0

2,359,247

4. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)

3,637,440.00

- b. OPEB unfunded actuarial accrued liability (UAAL)

3,576,543.00

- c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

Actuarial

- d. If based on an actuarial valuation, indicate the date of the OPEB valuation

Jun 30, 2013

5. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method

Budget Year

(2015-16)

1st Subsequent Year

(2016-17)

2nd Subsequent Year

(2017-18)

259,086.00

259,086.00

259,086.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

726,000.00

620,000.00

620,000.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

240,000.00

250,000.00

260,000.00

- d. Number of retirees receiving OPEB benefits

74

75

77

57B. Identification of the District's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in Item 1 and enter data in all other applicable items; there are no extractions in this section.

1. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section 57A) (If No, skip items 2-4)

No

2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

--

3. Self-insurance Liabilities:

- a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

--

4. Self-insurance Contributions:

- a. Required contribution (funding) for self-insurance programs
b. Amount contributed (funded) for self-insurance programs

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)

Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues; and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

SSA Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of certificated (non-management) full-time-equivalent (FTE) positions	95.3	96.0	99.0	100.0

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

Yes

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Agreements Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

Nov 14, 2014

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

Yes

If Yes, date of Superintendent and CEO certification:

Oct 31, 2014

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

Yes

If Yes, date of budget revision board adoption:

Dec 10, 2014

4. Period covered by the agreement:

Begin Date: Jul 01, 2013

End Date: Jun 30, 2016

5. Salary settlement:

Is the cost of salary settlement included in the budget and multiyear projections (MYTps)?

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Increases in local property taxes are the funding source for the salary increase.

Nonnegotiables Not Settled

6. Cost of a one percent increase in salary and statutory benefits:

--

7. Amount included for any tentative salary schedule increases:

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)

Certificated (Non-management) Health and Welfare (HSW) Benefits

- Are costs of HSW benefit changes included in the budget and MYPs?
- Total cost of HSW benefits
- Percent of HSW cost paid by employer
- Percent projected change in HSW cost over prior year

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs.

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)

Certificated (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the budget and MYPs?
- Are additional HSW benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no exceptions in this section.

	Prior Year (2nd Interim) (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of classified (non-management) FTE positions	46.5	47.5	48.5	49.5

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

If Yes, and the corresponding public disclosure documents
have been filed with the COE, complete questions 2 and 3.

Yes

If Yes, and the corresponding public disclosure documents
have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure
board meeting:

Apr 15, 2015

2b. Per Government Code Section 3547.5(b), was the agreement certified
by the district superintendent and chief business official?

Yes

If Yes, date of Superintendent and CBO certification:

Apr 15, 2015

Per Government Code Section 3547.5(c), was a budget revision adopted
to meet the costs of the agreement?

Yes

If Yes, date of budget revision board adoption:

Jun 10, 2015

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

Is the cost of salary settlement included in the budget and multiyear
projections (MYPs)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year
(may enter last, such as "Reopen")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

Budget Year
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

7. Amount included for any tentative salary schedule increases

Classified (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)

Classified (Non-management) Prior Year Settlements

- Are any new costs from prior year settlements included in the budget?
- If Yes, amount of new costs included in the budget and MYPs
- If Yes, explain the nature of the new costs:

--

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)

Classified (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the budget and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Enter all applicable data items; there are no exclusions in this section.

	Prior Year (2nd Interim) (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of management, supervisor, and confidential FTE positions:	12.5	14.5	14.3	14.3

**Management/Supervisor/Confidential
Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

Yes

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section SAC.

Negotiations Settled

2. Salary settlement

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Total cost of salary settlement:

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
144,675	0	0
3.0%	Reopener	Reopener

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits:

4. Amount included for any tentative salary schedule increases:

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)

**Management/Supervisor/Confidential
Health and Welfare (H&W) Benefits**

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)

**Management/Supervisor/Confidential
Step and Column Adjustments**

- Are step & column adjustments included in the budget and MYPs?
- Cost of step and column adjustments
- Percent change in step & column over prior year

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)

**Management/Supervisor/Confidential
Other Benefits (mileage, bonuses, etc.)**

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?

Yes

2. Approval date for adoption of the LCAP or approval of an update to the LCAP.

Jun 17, 2015

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services and Expenditures?

Yes

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

No

A2. Is the system of personnel position control independent from the payroll system?

No

A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)

No

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?

No

A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

No

Is the district's financial system independent of the county office system?

No

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.9(a)? (If Yes, provide copies to the county office of education)

No

A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

--

End of School District Budget Criteria and Standards Review